

ROS Pay and File – useful Tips

Part 38-06-01a

Document last updated August 2024



Table of Contents

1	Deadline	4
2	Preliminary tax - calculation and payment.....	4
3	Capital Gains Tax (CGT)	5
4	Capital Acquisitions Tax (IT 38)	6
5	PAYE tax return (Form 12) deadline	7
6	Tips in accessing and using ROS	7
6.1	Digital Certificate	7
6.2	ROS Certificate renewal.....	7
6.3	Issues accessing ROS	7
6.4	ROS Registration.....	8
6.5	Client List	8
7	Tips for ROS payments and refunds.....	8
7.1	Payments in ROS and updating bank account details.....	8
7.1.1	Processing payment instructions in peak filing period	9
7.1.2	Payments by debit and credit cards	10
7.2	Electronic Funds Transfer (EFT)	10
7.3	Refunds in ROS	10
7.4	Payments in myAccount if not ROS registered.....	10
7.5	Statement of Net Liabilities (SNL) Offsetting Refunds.....	10
8	Help in completing your 2023 Form 11	12

8.1	Pre-Populated Form 11	12
8.2	ROS Online.....	12
8.3	Offline Return Preparation	12
8.4	Personal Details Panel - Basis of Assessment	13
8.5	Personal Details Panel – Spouse’s/Civil Partner’s PPSN	13
8.6	PAYE/BIK/Pensions panels - PAYE income details and DSP Payments	13
8.7	Non-residents renting property	14
8.8	Other pre-populated information	14
8.9	Videos on Revenue website to help filers complete the Form 11.....	15
8.10	Relevant Contracts Tax (RCT)	15
8.11	Local Property Tax (LPT) Compliance	15
9	Extended ROS Technical Helpdesk Opening Hours	16
10	Contact Details	16
10.1	ROS Technical Helpdesk	16
10.2	ROS Payment Support Unit	16
10.3	Assistance with tax specific queries	16
11	ROS Information	16
	Appendix 1: Tax Types where refund bank accounts can be set up with payment mandate	16

1 Deadline

The Pay and File deadline for ROS customers is **14 November 2024**, provided you file the 2023 Form 11 return **and** make the appropriate payment through ROS for:

- preliminary tax for 2024, and
- income tax balance due for 2023.

Where only one of these actions is completed through ROS, the extension does not apply and the required date to submit returns **and** payments is **31 October 2024**. If your tax return is submitted early but preliminary tax was not paid or underpaid, the full liability is due **immediately**.

The ROS Pay and File deadline also applies to:

- the deadline for making Retirement Annuity Contract, Personal Retirement Savings Account or Additional Voluntary Contribution payments where tax relief is being claimed for the 2023 tax year. The claim for relief can be made on the 2023 Form 11 (for self-assessed customers) or the online 2023 Form 12 (for PAYE customers). Detailed guidance is in [Pensions manual Appendix 3](#), and
- the deadline for the submission of Form RR1 by high-income earners.

A late return filed after the deadline is subject to surcharge.

2 Preliminary tax - calculation and payment

Preliminary tax is your estimate of the income tax, Universal Social Charge and [Pay Related Social Insurance](#) that you expect to pay for a tax year.

You must pay preliminary tax in respect of 2024 income by 31 October 2024 or 14 November 2024 (if filing and paying on ROS). To avoid interest charges, you must pay an amount of Preliminary Tax that is at least one of the following:

- 90% of the tax due for 2024
- 100% of the tax due for 2023

If you do not pay sufficient Preliminary Tax, the due date for **your full 2024 liability is 31 October 2024**, and not 31 October 2025 which is the deadline for the 2024 return.

For late payments, you will be charged interest for each day (or part of a day) after the deadline.

When completing the Statement of Net Liabilities, it is important for taxpayers and agents to realise that filing a Nil preliminary tax declaration for 2024 means that there is no income tax liability for the 2024 tax year. If a 2024 tax return is filed subsequently declaring a 2024 income tax liability; then the due date for your full 2024 income tax liability is backdated to 31 October 2024.

Additional information on Preliminary Tax is included in Tax and Duty Manual (TDM) [Part 41-00-28](#).

3 Capital Gains Tax (CGT)

The dates for paying and filing CGT are based on the date the asset was sold, gifted, or transferred.

- Payment for CGT is due **before** you file your return.
- Filing a return for capital gains must be done in the year **after** the date of disposal. You must do this even if no tax is due because of reliefs or allowable losses.

Further information on [When and How to Pay CGT](#) can be found on the Revenue website.

Where CGT is due and has been paid to the Collector-General (either online through ROS or if not e-enabled then on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The relevant panels that should be completed on the Form 11 are 'Capital Gains' and 'CGT Self-Assessment'. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid. Filers are required to complete a CGT Self-Assessment (as per Figure 1).

FORM 11 - 2023

CGT Self Assessment															
<ul style="list-style-type: none"> ✓ Personal Details ✓ Self-Employed Income ✓ Irish Rental Income ✓ PAYE/BIK/Pensions (1) ✓ PAYE/BIK/Pensions (2) ✓ Foreign Income Irish Other Income Exempt Income ✓ Charges & Deductions ✓ Personal Tax Credits Restriction of Reliefs Calculate Capital Gains Chargeable Assets Capital Acquisitions Property Based Incentives ✓ IT Self Assessment CGT Self Assessment Print View Sign and Submit 	<div style="text-align: right;">Help Section</div> <h4>Self Assessment - Capital Gains Tax 2023</h4> <p>Under Chapter 4 of Part 41A TCA 1997, every return prepared and delivered for the 2023 year of assessment and subsequent years may include a Self Assessment by the chargeable person to whom the return relates.</p> <p>You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B.</p> <p>This payment will, where available, be shown below</p> <h4>Self Assessment made under Chapter 4 of Part 41A TCA 1997</h4> <table border="1"> <thead> <tr> <th></th> <th>Self-Assessment Column</th> </tr> </thead> <tbody> <tr> <td>(i) Amount of chargeable gains arising for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(ii) Amount of tax chargeable for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(iii) Amount of tax payable for this period</td> <td>€ <input type="text"/></td> </tr> </tbody> </table> <p><i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i></p> <p>(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of</p> <ul style="list-style-type: none"> late filing of this return, or non-compliance with your LPT requirements <table border="1"> <tbody> <tr> <td>(v) Amount of tax paid directly to the Collector General for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(vi)(a) Balance of Tax Payable for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(vi)(b) Balance of Tax Overpaid for this period</td> <td>€ <input type="text"/></td> </tr> </tbody> </table> <p>I declare the above to be my Self Assessment to Capital Gains Tax for the year 2023 <input type="checkbox"/></p>		Self-Assessment Column	(i) Amount of chargeable gains arising for this period	€ <input type="text"/>	(ii) Amount of tax chargeable for this period	€ <input type="text"/>	(iii) Amount of tax payable for this period	€ <input type="text"/>	(v) Amount of tax paid directly to the Collector General for this period	€ <input type="text"/>	(vi)(a) Balance of Tax Payable for this period	€ <input type="text"/>	(vi)(b) Balance of Tax Overpaid for this period	€ <input type="text"/>
	Self-Assessment Column														
(i) Amount of chargeable gains arising for this period	€ <input type="text"/>														
(ii) Amount of tax chargeable for this period	€ <input type="text"/>														
(iii) Amount of tax payable for this period	€ <input type="text"/>														
(v) Amount of tax paid directly to the Collector General for this period	€ <input type="text"/>														
(vi)(a) Balance of Tax Payable for this period	€ <input type="text"/>														
(vi)(b) Balance of Tax Overpaid for this period	€ <input type="text"/>														

Figure 1: CGT Self Assessment panel

Filers should be aware that line:

'(iii) Amount of tax payable for this period' is the amount of the CGT liability calculated, **even where that has already been paid to the Collector General**. The capital gains information included on the Form 11 return provides the necessary detail to explain the calculation of the CGT payslip information (which has generally been paid the previous year when the asset was disposed). Some filers mistakenly enter a 'zero' in this field because the CGT has been paid and no additional payment is due. However, to correctly file the CGT self-assessment, a calculation of CGT payable **is required**; even where the CGT payment due has been paid to the Collector General because the payment deadline is in advance of the return filing deadline.

'(v) Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information.

Line items **(vi)(a) or (vi)(b) reflect any Balance of CGT due or overpaid**. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (vi)(a) should be 'zero'.

4 Capital Acquisitions Tax (IT 38)

For beneficiaries who received gifts or inheritances with valuation dates in the year ended 31 August 2024, the deadline for your Capital Acquisitions Tax (IT38) online return and online payment is **14 November 2024**. Otherwise, the 31 October 2024 deadline applies.

The IT 38 can be filed and any liability due can be paid online through ROS or myAccount. Agents and advisors can complete the IT38 online if linked to that client for CAT.

If using ROS, we recommend that you complete the IT38 form using the [Return Preparation Facility](#) (RPF) and upload the saved file online. The online version of the form does not save to Work in Progress and it may time out before you have entered all the details. Agents/advisors can use the Return Preparation Facility with or without a client link. Further details on the Return Preparation Facility are available in the [TDM Part 38-06-01b](#)

You can pay CAT for yourself or on behalf of a beneficiary using the following methods.

If you are a ROS customer, you can pay by:

- ROS Debit Instruction (RDI) at the time of filing if this is set up in advance
- Single Debit Instruction (SDI)
- Credit or Debit Card.

Customers not registered for ROS can make a payment through **myAccount**.

The payment options for myAccount customers are:

- Single Debit Instruction (SDI)
- Credit or Debit Card.

CAT (IT38) may be filed using a TAIN certificate in three ways:

1. Complete IT38 form using the Return Preparation Facility and upload the resulting file on the Client Services screen.
2. Complete the IT38 form online on the Client Services screen.

3. Complete IT38 form using the Return Preparation Facility and upload the resulting file on the Agent Services screen.

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

The full range of payment options are only available for options 1 and 2 above. To use options 1 and 2 above, it is necessary for the TAIN to have an active Agent Link to the beneficiary for CAT.

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

For option 3 above, no Agent Link is required but payment options are reduced. Further information is available on our [website](#).

5 PAYE tax return (Form 12) deadline

PAYE customers who are required to file an income tax return (Form 12) for 2023 and who opt to file online¹, can avail of the extended deadline for ROS Pay and File returns. Otherwise, the deadline is 31 October 2024.

6 Tips in accessing and using ROS

6.1 Digital Certificate

You should log onto ROS now to ensure that you can access ROS successfully. This will give you time to resolve any password or login issues before the filing deadline. If you have problems logging into ROS, click on the [ROS Help](#) link for the ROS Help Centre.

If you have problems logging into ROS, try using the Iris chatbot on the ROS login screen or click on the [ROS Help](#) link for the ROS Help Centre. You can try using the [Reset ROS Login](#) option to obtain a new certificate quickly if you lose your certificate, or it expires, or if you forget your password.

6.2 ROS Certificate renewal

If you are prompted to renew your ROS digital certificate at login, please do so and ensure that you **Backup** and **Save** the new certificate file on your computer. [Video](#) help showing how to backup and save your certificate is available.

6.3 Issues accessing ROS

If you experience issues when attempting to login to ROS, please try using the Iris chatbot on the ROS login screen, or access the ROS Help information on our website which includes information to assist you with login errors

<https://www.revenue.ie/en/online-services/support/ros-help/something-is-not-working/issues-logging-into-ros/index.aspx>.

Further information can be found on [ROS Help](#) about common issues that can arise and how to resolve them.

¹ In the "Review your tax" option in PAYE Services in myAccount.

6.4 ROS Registration

If you are a first-time filer or a new ROS user, please register for ROS as soon as possible. You should allow at least one week to complete the ROS registration process by post. Step by step instructions are available in the [ROS Online Help facility](#).

The ROS registration process includes security questions that allow you use the 'Reset ROS Login' function if you need a replacement digital certificate quickly; if your certificate is lost or you forget your password. Additional information is available from the [ROS Help](#) link on the ROS login screen.

If you are registered for myAccount, it is possible to access a faster "Register for ROS" option. This is for **new** ROS customers and is on the "Manage My Record" card in myAccount. To register for ROS, you must be registered for a relevant taxhead. You can register a new taxhead on the same "Manage My Record" card in myAccount. Please allow two working days for the taxhead registration to process before registering for ROS. More information on this option is available in the [ROS Online Help facility](#).

Please note that although some services are available in both myAccount and ROS, **the Form 11 may only be filed through ROS.**

6.5 Client List

Agents or Advisors can register their clients for income tax, CAT, or PAYE taxheads using the eRegistration service on ROS. A link is available on the Agents' Services home screen.

Agents/Advisors must be linked to their clients before submission of the return; it may take up to 2-3 working days for the agent/client link to be recorded on the eRegistration system. Agents who require access to PAYE details must be linked to their client and have submitted the relevant client authorisation letters for **both** the Income Tax and PAYE taxheads.

Please remember that a return will not be accepted through ROS if the client is not linked to the agent submitting the return. An exception for CAT filing is noted in option 3 of paragraph 4.

7 Tips for ROS payments and refunds

7.1 Payments in ROS and updating bank account details

All ROS Debit Instructions (RDIs) should be in place in advance of due payment dates. When submitting a payment request using ROS, if you pay by ROS Debit Instruction (RDI) you can set a future payment date, up to the due date for that payment.

If you change your RDI bank details before that payment date, the payment request will be applied to the updated bank account. For example, if you filed an Income Tax Form 11 early in the year, and set a payment date for 31st October, but updated the RDI bank details on ROS mid-year, that payment will be taken from the new bank account.

When inputting or updating your bank account details in ROS for certain tax types (see list of taxes in [Appendix 1](#)), customers now have the option to tick a new checkbox in the tax type selection screen to enable the bank account to be used for refunds. Please note if the checkbox is not ticked that you need to update your bank details separately for both tax payments and tax refunds, and where you use different bank accounts for your tax registrations. Please login to ROS and on the 'My Services' page go to 'Manage Bank Accounts' and follow the steps to update your bank account details.

Please ensure that RDIs are set up with a bank that is in the Single European Payment Area (SEPA). You can check this with your bank before setting up the RDI. The RDI should be set up with a Euro current account.

A new feature to update bank details for refunds has been added when setting up or amending an RDI. You can opt to use the same bank details for payment and refunds. Please see section 7.3 below for information on refunds.

7.1.1 Processing payment instructions in peak filing period

During the peak Pay and File processing period there is generally a short delay in the batch processing of banking instructions; reflecting the time needed for payments to be transferred from banks to Revenue, and to be updated to the individual customer records.

The **Letter of Acknowledgment of Self-assessment** is produced more quickly, before the payment instructions have been processed, and will generally show a tax balance due to Revenue. The Letter of Acknowledgement includes a message (per Figure 2) to advise customers that the balance shown may not include payment instructions that are being processed by a bank. When payment instructions are processed, customers' balances are updated, **and receipts are issued**.

Customers and agents are reminded to be aware of the short delay in batch payment processing during the peak period, and that the balance due on customers' records can be viewed in ROS on the Revenue Record screen.

Self Assessment - Chapter 4 of Part 41A TCA 1997 Income Tax for the year ending 31/12/2022	
Dear Sir/Madam	
I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2022. Details of your Self Assessment are set out as follows:	
Amount of income or profits arising for this period	£84,980.00
Amount of income tax chargeable for this period	€22,090.00
Amount of USC chargeable for this period for self	€2772.87
Amount of USC chargeable for this period for spouse	€0.00
Amount of PRSI chargeable for this period for self	€175.16
Amount of PRSI chargeable for this period for spouse	€0.00
Amount of tax payable for this period	€1,738.63
Amount of surcharge due under S 1084 because of:	
• late filing of this return or	€0.00
• of non-compliance with LPT requirements	€0.00
Amount of tax paid directly to the Collector General for this period	€0.00
Balance of Tax Payable for this period	€1,738.63
This balance of tax should be paid immediately.	
Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.	
Yours Faithfully,	

Figure 2: Letter of Acknowledgment of Self-assessment with warning about payment processing delay

7.1.2 Payments by debit and credit cards

If paying by Debit Card, Credit Card, or Online Banking, please note that banks may have monetary thresholds and daily limits, and transactions may be rejected.

The option to pay by Credit/Debit Card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division and Large Cases - High Wealth Individuals' Division.

Debit and Credit Card transactions are processed immediately (which may be earlier than the ROS extended payment date).

From 1 October 2023, Revenue will no longer accept payment from Commercial Credit Cards. A warning message will be displayed if a Commercial Credit Card number is entered. Please contact your card provider if you are unsure of your card type.

7.2 Electronic Funds Transfer (EFT)

Since October 2019, only a very limited number of customers (such as taxpayers who have been granted an exemption from mandatory e-filing) will be able to use the EFT option to pay their taxes. All other customers are required to make payments online via ROS or myAccount and should make the necessary payment arrangements in advance of the filing deadline.

7.3 Refunds in ROS

For mandatory e-filers, cheques will not issue for refunds of Income Tax. To receive your Income Tax refund, you need to ensure that your bank account details are recorded on ROS and are up to date. Please login to ROS and on the 'My Services' page go to 'Manage Bank Accounts' and select 'Manage EFT' in the Refunds section.

Please refer to Section 7.1 of this document for information on managing bank details for payments and refunds.

Please note that if your spouse or civil partner is due a refund, their bank details will also need to be on Revenue's record and may need to be submitted to Revenue through MyEnquiries. The refund will be held until the bank details are updated.

7.4 Payments in myAccount if not ROS registered

If you do not have an active ROS digital certificate and your Agent is filing a return on your behalf, you can pay your Income Tax and Capital Acquisitions Tax online through myAccount, on the 'Payments/Repayments' card. You can register for myAccount or ROS at www.revenue.ie.

7.5 Statement of Net Liabilities (SNL) Offsetting Refunds

The SNL should be completed when the Form 11 is being filed. If the submission of a Form 11 return generates a refund and you want this refund offset against your preliminary tax or Capital Gains Tax liabilities, you must indicate this in the SNL (Pay And File) Figure 3 screen in ROS.

The SNL and the Form 11 should be filed on the same day, and it is advisable not to 'omit' the SNL.

TEST TEST - 3035017AA

Statement of Net Liabilities (Pay And File)

Step 2: Payment Details
 To continue, review the details below and click the Next button.

Form Data Payment Details Sign & Submit Acknowledgement
 1 2 3 4

Statement of Net Liabilities (Pay + File) - If completing, values must be entered in all fields.

Please enter whole liability amounts: (enter "0" if nil liability)

The Statement of Net Liabilities determines how payments are calculated and allocated. Please complete it carefully.

Payment made with this instruction will be allocated firstly against the balance amount due and secondly against preliminary income tax.

Refunds are paid by bank transfer. Please check your details at "Manage Bank Accounts - EFT"

Income Tax Balancing Amount 2021 € **Refund** ☐

N.B. If you have calculated that there is a refund due to you for this year, enter the amount of the refund and tick the box to indicate that the value is a refund

Income Tax Preliminary Tax 2022 i €

Total Net Amount €

☐ Please indicate if you wish to file a Return with Statement of Net Liabilities only without making a payment

Click Omit if you do not wish to complete Statement of Net Liabilities at this time.

Please note that there may be a short delay in processing payments during the peak period, and these payments might not be reflected in the letter of Acknowledgement of Self assessment.

Click **Next** to go to the next page

Click **Back** to go to the previous page

Figure 3: Statement of Net Liabilities (SNL)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES
REVENUE RECORD
PROFILE
WORK IN PROGRESS
ADMIN SERVICES

List of Uploaded Payments/Statements of Net Liabilities/Nil declarations CG TEST CASE AM FLORENCE

The following files(s) have uploaded successfully.

You must indicate how you wish to proceed with each of the file(s) that you have uploaded. To do this, select the payment(s) you wish to process and click on the **Next** button to invoke the next screen.

To proceed to the next step, Select the particular return and click on the **Next** button

To return to the Services page, click on the **Back** button

Select for Sign & Submit	Registration Number	Name	Amount	SNL	Taxation Period	Payment Date	Payment Details
<input type="checkbox"/>	xxxxxxxx	CG TEST CASE AM F...	€ 0.00	Y	01/01/2021 - 31/12/2021	N/A	Method: N/A

[ROS Help](#) | [Exit](#) | [Accessibility](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)
Fáilte ar Fáilte

Figure 4: Statement of Net Liabilities (SNL) – Upload screen

8 Help in completing your 2023 Form 11

Help with filing the Form 11 including making your self-assessment is available from [Self assessment and self employment / Filing your tax return](#) link on www.revenue.ie.

There are informational videos on the website to help you complete the various panels on the Form 11. The content of the videos on this page is up-to-date even though they refer to the Form 11 2018. The steps to follow when filing your Form 11 for 2023 are the same.

Further details on the 2023 Form 11 are also available in the TDM [Part 38-01-04H RevNet version Part 38-01-04H](#). Filers must include a self-assessment of the tax payable when making a return. ROS will automatically provide this calculation for you and display a template of your self-assessment.

8.1 Pre-Populated Form 11

If you have filed a 2022 return, you will have the option to complete an online or offline pre-populated 2023 Form 11 return.

The information from the 2022 Form 11 return can be used to 'populate' parts of the 2023 Form 11. Where the information has not changed, you do not need to update anything (but you must check and review any panel with pre-populated information). Where the figures are **different** in 2023 you **must** enter the correct 2023 information. Additional information about the pre-populated information in the 2023 Form 11 is available in the TDM [Part 38-01-04H](#).

8.2 ROS Online

You can select 'Complete a Form Online' from the "My Services" screen on ROS, select 'Income Tax' as tax type, 'Form 11' as return type, and click 'File Return'. Select 'New' to start a return, or 'Edit' to retrieve a saved version already started.

A [video](#) on how to open an online pre-populated Form 11 is available in the [Self-assessment and self-employment/Filing your tax return](#) section.

8.3 Offline Return Preparation

It is easier and more convenient to use the ROS Online pre-populated form. However, if you wish to prepare your Form 11 offline and upload it to the online system later, the 2023 Form 11 is available in the Return Preparation Facility (RPF).

The RPF has been developed as a replacement for the ROS Offline application. The RPF is accessed through a web browser, so no installation is required, and it can be accessed from many devices which did not support the ROS Offline application.

Please read the information available in the [ROS online help facility](#) on how to use the RPF, as it operates differently to the ROS Offline application.

You can download a pre-populated Form 11 from "Other Services" on the "My Services/Client Services" screen on ROS. Click on the "Download Pre-populated Returns" tab on the left side of the screen.

The ROS offline form allows you to save the form without completing or updating the income tax self-assessment panel.

Filers should note that it is **not** possible to upload the offline form if the IT self-assessment is

- not completed, or
- incorrect; that is where columns A and B differ, but the customer has indicated that they agree with Revenue's figures.

You will receive the following error message.

Warning: You must visit all prepopulated sections (marked with a yellow tick) and also the IT self-assessment panel before you can save the offline form.

8.4 Personal Details Panel - Basis of Assessment

A new introductory screen is added in the Personal Details panel. It sets out a chargeable person's obligations, reason for filing and an advisory message to update your Revenue record if your circumstances have changed. You must select/tick at least one box in respect of either 'Self' or 'Spouse', before you can continue with the filing.

If a personal representative is completing the return on behalf of a deceased individual and date of death is entered, additional mandatory fields to include name and address of personal representative must be completed in this panel.

When completing the Form 11 please remember to select the correct basis of assessment at the outset. This will ensure the correct version of the form is presented to you for completion. Changing the basis of assessment subsequently will result in the information already entered up to that point being cleared from the draft return. A warning message will appear to advise you about this.

If you are using a pre-populated form, you may wish to print or otherwise copy the prefilled information before changing the basis of assessment.

8.5 Personal Details Panel – Spouse's/Civil Partner's PPSN

When completing the Personal Details panel, the spouse's or civil partner's PPSN must be entered if the spouse or civil partner is an Irish resident. Please ensure that the spouse's or civil partner's correct PPSN is entered in the required field. The PPSN input is used to update Revenue's customer record and it is important that the correct PPSN is returned on the Form 11.

Note: the widowed person or surviving civil partner, with dependent child tax credit question has been moved from Personal Details Panel to Personal Tax Credits Panel

8.6 PAYE/BIK/Pensions panels - PAYE income details and DSP Payments

If you select a pre-populated Form 11, details of your employment and pension income will be shown in the 'PAYE/BIK/Pensions (1)' panel. All you need to do is check that the figures are correct and select the source of the income from the drop-down menu. A table of employments has been added to the screen to assist in the navigation between employments.

If you have already received a PAYE refund for 2023 those details will appear in the PAYE/BIK/Pensions (2) panel of your form. If you kept track of your medical expenses using the

‘Revenue Receipts Tracker’, that information will be included in the correct field in your form on the Personal Tax Credit panel.

Income from the Department of Social Protection will appear in a table in the ‘PAYE/BIK/Pensions (2)’ panel. These pre-populated figures have been changed to annual, compared to weekly figures that previously pre-populated into the summary table.

Note: the detail in the table may include cents, however, the DSP fields require that whole number amounts are entered into the relevant field in your Form 11. It is your responsibility to enter the annual amount of income received in the appropriate section of the form.

8.7 Non-residents renting property

On the 2023 Form 11, where the filer has indicated in the Personal Details panel that he or she is non-resident, confirmation is sought whether the form is being completed by a collection agent, or the tax was withheld by the tenant.

NOTE: Credit for tax withheld must be claimed before a return is filed. Only claimed NLWT will appear in the pre-populated table on the Form 11.

More detailed guidance can be found in TDM [Part 38-01-04H RevNet version Part 38-01-04H](#) re the Income Tax Return 2023 ROS Form 11, as well as TDM [Part 45-01-04](#) and [TDM Part 45-01-04a](#) including the obligations.

8.8 Other pre-populated information

Where relevant and available, information on

- 2023 scheme payments from the Department of Agriculture, Food, and the Marine,
- taxpayer registration with the Residential Tenancies Board,
- payment information received under the Housing Assistance Programme (HAP)
- a prompt relating to Form 8-3 filing from the previous year (2022)
- information on NLWT Rental Notification filing and deductions
- CGT payments made to the Collector-General
- Professional Services Withholding Tax (PSWT) payments
- Relevant Contract Tax (RCT) payments,
- Home Renovation Incentive (HRI) claims carried forward if still applicable (and claims are on HRI online)
- Health Expenses claims where information has been uploaded on the Receipts Tracker, or
- Remote Working receipts that are uploaded to the Receipts Tracker

will be shown in an information table on the relevant panel. **To complete the return, the correct amounts must be entered in the correct field in the Form 11.** The information tables are to help filers but are not part of the return.

A new pop-up message will be displayed for individuals in receipt of rental income from property managed by a letting agent that have filed a Form 8-3 in the previous year. Letting agents and managers, including internet intermediaries, of premises must file a Form 8-3 return, outlining details of payments relating to managed premises.

8.9 Videos on Revenue website to help filers complete the Form 11

Based on the most common queries to our customer helplines, we have developed a number of informational videos to help you complete the various panels of the tax return. The content of the videos on this page is up to date even though they refer to the Form 11 2018.

There are videos on:

- [Opening a pre-populated Form 11](#)
- [Completing the self-employed income section in the Form 11, including information for farmers](#)
- [Completing the rental income section in the Form 11](#)
- [Entering PAYE income in your Form 11, including downloading pre-populated Pay, Tax and USC data](#)
- [Claiming tax relief for pension contribution in your Form 11](#)
- [Making a full self-assessment.](#)

8.10 Relevant Contracts Tax (RCT)

Customers registered for eRCT as Subcontractors or Principal/Subcontractors should note that the Statement of Net Liability (Pay and File) screen in ROS will display the amount of RCT credit available for 2023 for offset against either the balance of tax for 2023 or against 2024 Preliminary Tax. The RCT credit is displayed for information purposes only.

The amount of RCT credit for 2023 will be automatically offset against any outstanding 2023 Income Tax liability. Any credit remaining after the 2023 Form 11 has been filed and the tax paid, will be refunded to the customer.

Customers have the option whether to offset 2024 RCT credit against their 2024 Preliminary Tax liability; or they can use the normal payment facilities to pay all or part of the preliminary tax due. In that case the RCT credits will only be used against any remaining balance. The facility to file a Statement of Net Liability without payment and to file a return without a Statement of Net Liability is still available.

8.11 Local Property Tax (LPT) Compliance

LPT Surcharge Advisory Message

An advisory message will be shown when a return is opened if an LPT surcharge is likely to be raised on the return. As per [TDM LPT Part 07-02](#) an 'LPT surcharge' is triggered when the Form 11 tax return is filed, if an LPT return or any LPT payment for any previous year is outstanding.

Filers should address any LPT compliance issue before filing the Form 11 return, as otherwise the surcharge is generated if there is any LPT non-compliance **at the time** of filing the Form 11.

9 Extended ROS Technical Helpdesk Opening Hours

Details of the extended opening hours for the ROS Technical Helpdesk and the ROS Payments Support Unit will be announced shortly.

10 Contact Details

10.1 ROS Technical Helpdesk

For assistance with accessing or logging into ROS

Email roshelp@revenue.ie

Phone: (01) 73 83 699 Callers from abroad + 353 1 73 83 699

MyEnquiries: Click Add a new Enquiry and select "Other than the above" and "Revenue Online Service (ROS) Technical Support" from the dropdown options available.

10.2 ROS Payment Support Unit

For assistance with making payments on ROS, you can contact ROS Payment Support Unit:

Phone: (01) 73 83 663 Callers from abroad + 353 1 73 83 663

MyEnquiries: click Add a new Enquiry and select "Other than the above" and "Revenue Online Service (ROS) Payments"

10.3 Assistance with tax specific queries

If you need assistance with taxation queries, please use MyEnquiries in ROS/MyAccount by selecting 'Income Tax' and then 'Income Tax Return Query' from the 'more specifically' drop-down menu.

11 ROS Information

Further information on ROS can be found in TDM [Part 38-06-01](#)

Appendix 1: Tax Types where refund bank accounts can be set up with payment mandate

- IT – Income Tax
- CT – Corporation Tax
- CGT – Capital Gains Tax
- VAT – Value Added Tax
- CAT – Capital Acquisitions Tax

- C&E – Customs & Excise
- VRT – Vehicle Registration Tax
- PAYE – Pay as You Earn
- PREM – PAYE Employer
- RTSO – Relevant Tax Share Option
- BET – Betting Duty
- PSWT – Professional Services Withholding Tax
- ELEV – Environment Levy
- DWT – Dividend Withholding Tax
- MOT – Mineral Oil Tax
- EWSS – Employment Wage Subsidy Scheme
- CRSS – Covid Restrictions Support Scheme
- SSDS – Sugar Sweetened Drinks Supplier
- SSDE – Sugar Sweetened Drinks Exporter
- SDIL – Stamp Duty Insurance Levy

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