

Agent's Guide to the Collector-General's Division

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Further Information for Agents can be found in the Tax and Duty Manual (TDM) [Guidelines for Agents or Advisors acting on behalf of taxpayers](#)



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1 Introduction

This Guide provides information in relation to the Collector-General's Division. The Guide will be of assistance to any customer who transacts business with this Office, but it is primarily intended to be of assistance to tax agents.

The information provided is up to date at the time of publication, but agents should bear in mind that tax collection and pursuit arrangements will change over time in the light of practical experience. Revenue has very comprehensive information on its [website](#) in relation to all the topics covered in this Guide.

This Guide does not override the law applicable to tax collection. Within the terms of that law, Revenue reserves the right to vary the tax collection mechanisms in relation to non-compliance.

2 Role of the Collector-General's Division

The Collector-General's Division has responsibility for the collection and lodgement of the major taxes plus many of the smaller taxes, including,

- Value Added Tax
- Corporation Tax
- Income Tax
- Capital Gains Tax
- Capital Acquisitions Tax
- Employer Income Tax/PRSI/USC/LPT
- Relevant Contracts Tax
- Dividend Withholding Tax
- Professional Services Withholding Tax
- Deposit Interest Retention Tax
- Investment Undertaking Tax
- Life Assurance Exit Tax
- Special Portfolio Investment Account
- Relevant Tax on a Share Option
- International Claims
- Environmental Levy (Plastic Bag)
- Universal Social Charge
- Local Property Tax
- Solid Fuel Carbon Tax
- Natural Gas Carbon Tax
- Electricity Tax
- Approved Retirement Funds/Personal Retirement Savings Accounts
- Encashment Tax
- Ancillary State Support
- Domicile Levy
- Mineral Oil Tax on Vehicle Gas
- Employer Wage Subsidy Scheme Repayments
- Temporary Wage Subsidy Scheme Repayments

In addition, the Division, in co-operation with other areas of Revenue, carries out appropriate pursuit activity where taxpayers fail to comply with their tax obligations.

The Collector-General's Division also has responsibility for:

- Tax Relief at Source schemes
- VAT Modernisation
- VAT Repayments
- European Communities Mutual Assistance in relation to tax recovery
- Diesel Rebate Scheme
- IT/CT non-filer programme
- DWT Non-Resident Repayments – For distributions made to excluded or qualifying non-resident persons

The Collector-General's Division also facilitated the payment of various subsidy schemes throughout the Covid-19 health pandemic and the Energy Crisis.

- Covid Restriction Support Scheme (CRSS)
- Business Resumption Support Scheme (BRSS)
- Temporary Business Energy Support Scheme (TBESS)

3 Tax Returns and Payments

3.1 ROS Filers

Mandatory electronic filing of payments and returns, using Revenue's Online Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business. For further information please see [Mandatory E-filing](#).

Due dates for submission of tax returns and payments are set out in [Appendix 1](#).

3.2 E-Repayment facility

Revenue continues to increase the number of taxes and duties that can be repaid electronically to a customer's nominated bank account.

3.3 Relevant Contracts Tax

Revenue operates a fully electronic system, eRCT, for Relevant Contracts Tax. For further information please see [Operation of RCT](#).

3.4 Non-Resident Repayment of Relevant Contracts Tax

Refund applications (IC1 or IC3 form) can be submitted by registering for the online Revenue Online Service (ROS) and accessing the secure MyEnquiries service.

3.5 Non-ROS Filers

Most returns issued by Revenue contain a pre-addressed envelope to be used when submitting the return and payment. Where there is no pre-addressed envelope, returns should be sent to:

Collector-General's Division
Sarsfield House
Francis Street
Limerick
V94 R972

To facilitate customers and An Post at peak times, Income Tax Form 11 and Corporation Tax Form CT1 should be sent to:

Collector-General's Division
PO Box 354
Freepost
Limerick

Local Property Tax (LPT)

The LPT Return can be filed online through the [LPT online system](#).

Payments of LPT can be made by a number of methods - please see [Paying your Local Property Tax charge](#) on the Revenue website for further details

4 Dividend Withholding Tax

Dividend Withholding Tax (DWT) Unit deals with the verification and processing of DWT refund claims primarily from non-residents in respect of dividends that they have received from Irish companies.

The Unit processes refund claims from [qualifying non-resident persons](#) such as

- companies
- individuals
- bodies of persons, not being either a company or an individual, for example, pension funds

Information with regard to the claim requirements can be found on the [DWT Refund Claim Form](#), and is also available on Revenue's [DWT webpage](#)

The Unit processes refund claims from some [excluded Irish resident persons](#) such as

- companies
- Collective Investment Undertakings (CIUs)

The Unit also deals with

- DWT collection
- technical queries in respect of matters pertaining to DWT
- the issuance of opinions on certain DWT matters

Queries and correspondence in respect of these aspects of DWT matters should be directed to:

DWT Unit,
Collector General's Division,
Government Buildings,
St. Conlons Road,
Nenagh,
Co. Tipperary E45 T611

Lo-Call: 01 7383631

Telephone (Callers from outside Ireland): +353 1 738361

Email: through [MyEnquiries](#) to

Select Category: Enquiry relates to 'Collector-General's'

Select Sub-Category: More specifically 'Dividend Withholding Tax'

5 International Claims

The International Claims Unit verifies and processes repayment and exemption claims from non-residents in respect of Irish tax they have paid on income, pensions or interest payments. Non-resident claimants must be resident in a country that has a Double Taxation Agreement (DTA) with Ireland.

The Unit processes refund claims from non-resident claimants such as:

- Relevant Contracts Tax (RCT) repayment claims
- Professional Services Withholding Tax (PSWT) repayments claims

The Unit also deals with claims for exemption from and the repayment of the following:

- Irish tax on pensions and annuities,
- Deposit Interest Retention Tax (DIRT),
- Irish tax paid on interest agreements by companies and individuals,
- Irish tax paid on income from trusts, and
- Encashment tax.

Further information can be found on Revenue's website

<https://www.revenue.ie/en/companies-and-charities/international-tax/international-claims/index.aspx>

Claims in respect of the above should be directed to:

Email: via MyEnquiries to

Select Category: Enquiry related to 'Collector-General's'

Select sub-category: RCT repayments non-resident, or

International Claims (for non-resident PSWT & all other claims)

International Claims Unit, Collector General's Division, Government Buildings, St. Conlon's Road, Nenagh, Co. Tipperary E45 T611

Email: intclaims@revenue.ie

Lo- Call: +353 1 7383630

6 Amendments to Tax Returns

Agents should bear in mind that the return represents a legal declaration and serious consequences can arise for a customer where an incorrect return is submitted.

Notwithstanding this, Revenue realises that genuine errors and mistakes can arise and allows for amendments to tax returns to be corrected as follows:

Income Tax

Where the Form 11 is filed on-line then any amendments should be made through ROS. Supplementary material can be submitted in writing to the [local Revenue Division](#).

Corporation Tax

As all CT1 forms must now be filed through ROS any amendments can be made on-line.

Value Added Tax

A **Supplementary VAT Return** is submitted when **an additional liability is due on the original VAT return**. This return should be clearly marked 'Supplementary'. The combination of the original return and the supplementary return should then represent the correct liability position for the period.

An **Amended VAT Return** is submitted when the liability on the **original VAT return submitted has been calculated incorrectly**, e.g. in the subtraction of the T1 figure from the T2 figure. This type of return should be clearly marked 'Amended' by the taxpayer/agent. An **Amended Return replaces the original return on record**.

Employer Income Tax– (PAYE/PRSI/USC/LPT) Periods PRE 01/01/2019.

A Supplementary P35 return is required where an employee is not listed on the original P35 return.

If an Employer is registered as a mandatory e-filer, Supplementary or Amended P35 returns should be filed on ROS.

The supplementary return should never be submitted in advance of the original P35.

When submitting a paper supplementary P35 return it is important to ensure that:

- the correct stationery is used
- 'Supplementary' is written on the Declaration
- the Declaration is fully completed
- a P35L/P35LT is completed for all supplementary returns.

Supplementary P35 returns should be forwarded to:

Collector-General's Division
Employers P35 file area
P.O. Box 354
Freepost
Limerick

Forms may be ordered by calling 01 7383663.

An Amended P35 return is required to amend details for an employee who is listed on the original P35.

Employers who are not designated as mandatory e-filers may submit a P35 amendment in writing to the Collector-General's Division.

The amended return should clearly state the original and amended details for Pay, Tax, USC, LPT and PRSI, with the weeks and class of PRSI for each employee.

Amended P35 returns should be forwarded to:

P35 Amendments Section
Collector-General's Division
Sarsfield House
Francis Street
Limerick

7 How to Pay Tax Liabilities

7.1 Revenue On-Line Service (ROS)

Register with the Revenue On-Line Service following the easy step-by-step instructions on [how to become a ROS customer](#).

Time limits are extended for taxpayers who pay & file electronically - The due date has been extended to the 23rd of the month for Corporation Tax, Relevant Contracts Tax, Value Added Tax and Employer Income Tax/PRSI/USC/LPT.

ROS provides for the following methods of payment of tax.

- ROS Debit Instruction (RDI)
- Debit/Credit Card via ROS

ROS Payment Support Unit can be contacted at 01 7383663 or +353 61 488000 for international customers.

7.2 ROS Debit Instruction (RDI)

The ROS Debit Instruction (RDI) enables regular payments to be made directly from the customer's bank account. With the RDI the amount and date of each payment is determined solely by the customer. The RDI does not confer on Revenue a right to take money from a customer's bank account until each payment is initiated and authorised by that customer. An RDI mandate can be completed by accessing the RDI link on the ROS "My Services" screen. ROS provides customers with a quick and secure facility to pay tax liabilities. The ROS facilities are available 24 hours a day, 7 days a week and 365 days a year.

All RDIs are processed under the Single European Payments Area (SEPA). Under SEPA all bank accounts must be identified by an International Bank Account Number (IBAN) and a Bank Identifier Code (BIC). Customers are required to provide a BIC and IBAN when completing the RDI mandate.

Locating a BIC and IBAN – You will locate your BIC and IBAN on your bank statement. You can also use your sort code and account number to generate your BIC and IBAN by using the simple converter located at BPFI.ie. Alternatively, please contact your bank and they can provide you with your BIC and IBAN details.

SEPA Payment cycles – Shorter payment processing timelines were introduced under SEPA. These processing timelines apply to payments made using bank accounts on ROS or myAccount. Where customers authorise a payment using a bank account for the first time or a recurring bank account payment, the debit takes 3 working days from the date of authorisation to clear the customer's account. Customers receive credit from the date of authorisation. Customers should ensure that they have sufficient funds to cover the payment amounts.

7.3 Payment of Tax by Debit or Credit Card

The facility to make a payment using a credit or debit card is only available to customers whose tax affairs are managed by Revenue's Personal and Business Divisions. Taxpayers in these Divisions can make a card payment in ROS or myAccount using a Visa or Mastercard. Revenue absorbs the charge for debit and credit cards.

Revenue no longer accepts payment from Commercial Credit Cards and certain Commercial Debit Cards. A warning message will be displayed if a card type is not accepted. Customers should contact their credit card provider if they are unsure of their card type.

While customers are encouraged to make payments on-line via myAccount and ROS directly, a facility is available to make a card payment to Revenue via a dedicated card payment phone line at 01 7383665.

7.4 Direct Debit (DD)

All Direct Debit applications are now made through ROS using the Direct Debit On-Line (DDOL) facility. VAT, Employer Income Tax/PRSI/USC/LPT, Preliminary Income Tax and LPT may be paid by Direct Debit. For further information please see [Paragraph 9 - Direct Debit](#)

7.5 Single Debit Authority (SDA)

A small number of paper returns may have a payslip with the Single Debit Authority (SDA) option. Single Debit Authority enables once off payments to be made directly from the customer's bank account by completing the relevant bank details and a debit amount on the payslip provided. All SDAs are processed under the Single European Payments Area (SEPA). Customers must quote their bank account details using the Bank Identifier Code (BIC) (optional) and International Bank Account Number (IBAN) together with the debit amount in order for the payment to be successfully processed. **Locating a BIC and IBAN** - You will locate your BIC and IBAN on your bank statement. You can also use your sort code and account number to generate your BIC and IBAN by using the simple converter located at BPFI.ie. Alternatively, please contact your bank and they can provide you with your BIC and IBAN details.

7.6 Electronic Fund Transfer (EFT)

You can pay taxes due by Electronic Funds Transfer (EFT) if you are either:

- A non-resident and do not have a SEPA reachable bank account
- A customer who is exempt from mandatory electronic filing and payment

The use of EFT as a payment method can be problematic both for taxpayers and Revenue:

- The bank processing of EFT payments normally takes three working days. Failure to allow sufficient time may result in interest being charged as a result of the payment being received after the due date.
- Where customers using EFT fail to provide the information required Revenue is unable to allocate the payment to the appropriate tax

In view of the foregoing, payment by EFT is not encouraged and taxpayers should select one of the other payment options to help reduce the risk of unnecessary delays and costs.

For EFT online queries, please direct any queries through MyEnquiries.

Select Category: Enquiry relates to 'Collector-General's' and Select Sub-category: More specifically 'Electronic Funds Transfer (EFT) / Giro'.

Mandatory obligation to pay using Revenue's Online Service (ROS)

Agents and customers are reminded that there is now an obligation on all companies and certain individuals to make payments to the Revenue Commissioners by electronic means using Revenue's Online Service (ROS). Section 917EA Taxes Consolidation Act 1997 provides that where a person who is obliged to make, by electronic means, a return and payment to the Revenue Commissioners and makes such a return or payment other than by electronic means then that person shall be liable to a penalty of €1,520. This penalty of €1,520 applies in respect of each occurrence of either a return or payment made by means other than electronic means.

7.7 Group Remitters with effect from 1 January 2019

The group remitter arrangement is an administrative structure and is not underpinned by legislation or regulation. It will continue to be available for the employer return of Income Tax/PRSI/USC/LPT from 1 January 2019 and will operate as follows:

- Each member of the group must report payroll on or before making emoluments to employees so in effect, all group members are remitters for payroll reporting purposes.
- A statement will be generated, and the Return will be either accepted by the employer/agent or deemed by Revenue in each monthly statutory period for each group member under their individual employer registration numbers.
- The group remitter may make a single payment via ROS under its own employer registration number to settle the liabilities of all the group members and Revenue systems will distribute the payment to the group remitter's liability first and then to the non-remitters' liabilities in order of highest to lowest liability. ROS will pre-populate the liability values for the group remitter only, but these values may be overwritten to include the liabilities of all the group members. The group remitter must have appropriate certificate permissions if relying on the ROS Statement of Account to obtain the liability values for all members of the group.
- If the submission of amended payroll creates an amended return and a credit in any period for any of the group members, the refund will issue to the employer registration number associated with the amended return/credit.
- If there is an outstanding liability for any group member that requires compliance/enforcement activities, those activities will be taken against the employer registration number associated with the outstanding liability.

8 Revenue On-Line Service (ROS)

The Revenue On-Line Service (ROS) enables customers to interact electronically with Revenue. This service is an internet facility which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details, 24 hours a day, 7 days a week.

8.1 Accessing ROS or myAccount

- Log on to www.revenue.ie.
- Business Customers can select ROS from the 'Sign in to myAccount or ROS or LPT Online' options at the top-right of the homepage, which will then display the ROS login page '[Login to ROS](#)'
- Business customers, self-employed individuals and Practitioners who wish to register for ROS should select '[Register for ROS](#)' and follow the three-step registration process.
- Customers who wish to use Revenue's PAYE services should register for [myAccount](#), a single access point for all Revenue's secure online services for PAYE taxpayers using a single login and password.

The main features of ROS are:

- the ability to file returns and claims on-line
- make payments by debit/credit card or debit instruction
- request details of taxpayer statements of account
- calculate tax liabilities
- application for a Phased Payment Arrangement
- apply for tax clearance
- access the secure MyEnquiries service
- and much more

Apart from the possibility of filing online, one of the most important aspects of ROS for agents is that it allows agents to view online the position in relation to their clients' tax affairs (e.g. returns and payments). It does not allow the agents to see any transfers or offsets of tax payments that may have been carried out on their client's file. However, periods falling after 1 January 2025 can be viewed on a Statement of Account which can be triggered by the Agent via ROS or the online Statement of Account for PMOD.

The Collector-General's Division will also provide agents with details of their clients' tax affairs in response to phone and written requests. However, because of the volume of queries that have to be dealt with, agents will find that the ROS system provides a much more efficient method of accessing such details.

Phased Payment Arrangement via ROS & Agents' Authorisation Form

Revenue has introduced a facility to allow customers to manage a Phased Payment Arrangement via the Revenue Online System (ROS).

Customers who wish to avail of a Phased Payment Arrangement must be registered for ROS and hold a current digital certificate.

Where an agent is acting on behalf of the customer in relation to a Phased Payment Arrangement, a declaration ([Consent for Agent](#)) from the customer will be required. The agent will be prompted to upload the declaration via the Online Phased Payment link in ROS and thereafter will receive notifications in relation to the Arrangement.

8.2 ROS General

ROS is updated regularly to ensure that customers can conduct their business with Revenue as quickly and efficiently as possible.

- **Registrations, Cancellations & Re-Registration**

Information regarding registration, cancellation and re-registration of any or all tax registrations for an existing business is available on the Revenue website, see [Online Services](#).

- **Agent Access to Income Levy Details**

Agents have access to Income Levy details for clients registered for PAYE. Details displayed will include:

- Employer Name
- Employer Registration number
- Gross Income for Income Levy purposes
- Income Levy deducted.

- **Interest (ILP) Payments on ROS**

Customers can pay interest through ROS for the following – Employer Income Tax/PRSI/USC/LPT, VAT (VAT3 bi-monthly, VAT3 quarterly and VAT3 bi-annual), Relevant Contracts Tax, Income Tax: (Form 11 and Form 1 customers), Corporation Tax and Capital Gains Tax.

Customers can access this facility on the My Services page in ROS where there is a button marked Interest under the ROS Payment/Declaration without Payment section.

- **ROS Payment Receipts**

Receipts for the vast majority of tax payments made to Revenue are available exclusively through Revenue's On-Line Service (ROS):

- Where payments are made through ROS, confirmation/receipts of payments are also provided through ROS.
- Where payments are not made through ROS, confirmation of payment is available by requesting a Statement of Account - through ROS.

8.3 ROS - Amend Tax Returns

ROS also provides the facility to amend CT1 Forms (Corporation Tax Returns) and Forms 11 (Income Tax Returns) that have been submitted on-line to Revenue.

Please Note: The person who originally filed a return on-line through ROS is the only person who will have the authority to make amendments to that return. Since the introduction of mandatory e-filing, no paper copies of the Form CT1 will be produced.

Further detailed information on ROS is available from:

- [Revenue website](#)
- ROS Technical help 01 7383699
- [ROS Help](#)

9 Direct Debit

A facility to manage Direct Debit online (DDOL) for current taxes is available through ROS. The payment of current taxes by direct debit offers advantages to the taxpayer and to Revenue. The facility to pay current taxes via the [Direct Debit scheme](#) is currently available for VAT, Employer Income Tax/PRSI/USC/LPT and Preliminary Income Tax, subject to certain criteria. Customers are encouraged to use the direct debit scheme for these taxes. Local Property Tax (LPT) can also be paid by direct debit.

Liabilities paid under a formal instalment arrangement are paid and collected by direct debit but are set up and collected by a distinctly different process and are not part of the collection process for direct debits for current taxes. Refer to Tax and Duty Manual (TDM) [Guideline for Phased Payment Arrangements](#)

9.1 Employer Income Tax /PRSI/USC/LPT (Variable)

A Variable Direct Debit facility for Employer Income Tax/PRSI/USC/LPT only has been available since 2019 following the introduction of PAYE Modernisation (PMOD).

The Fixed Direct Debit scheme is no longer available from January 2025. The Variable Direct Debit scheme works as follows - Revenue will obtain permission to request the value of your monthly liability. A Revenue Payroll Notification (RPN) will replace the current tax credit certificate (P2C). The RPN will provide you with the necessary information to deduct the correct Income Tax from the employee, USC & LPT. Employers can access ROS to set up a Variable Direct Debit.

9.2 Valued Added Tax (Variable)

The Fixed Direct Debit scheme for VAT will no longer be available from June 2025.

9.3 Direct Debit for Preliminary Income Tax

Taxpayers can apply through ROS using the Direct Debit online (DDOL) facility. Payments by Direct Debit are allocated against a taxpayer's Preliminary Income Tax for the current year. Taxpayers must make a minimum of 3 monthly direct debit payments in the first year they join the scheme and a minimum of 8 monthly direct debit payments in each subsequent year.

9.4 Insufficient payments

Taxpayers are obliged to pay sufficient monthly amounts by direct debit. A taxpayer's failure to pay sufficient tax under the Direct Debit facility will result in an underpayment and interest charges may arise.

9.5 Cancelled Debits

In the event of a taxpayer's debits cancelling they may be removed from the Direct Debit scheme and outstanding liabilities will be pursued in the same way as other tax liabilities.

9.6 Amending Direct Debits

The DDOL system can be used to amend the amount payable on a Direct Debit Mandate, to amend the bank account details for a mandate or to cancel the mandate completely.

If the taxpayer wants to reduce the amount of the debits and the proposed reduced amount is not acceptable to Revenue, the taxpayer may be removed from the Direct Debit Scheme.

9.7 Paying LPT by Direct Debit

LPT can be paid by direct debit. To pay by direct debit the taxpayer should visit the Revenue website and set up a Direct Debit Mandate through LPT online. For further information see [Paying your Local Property Tax charge](#) on the Revenue website.

10 Tax Clearance

The purpose of the Tax Clearance scheme is to ensure that persons, who derive an economic benefit from,

- a licence / permit to conduct certain activities in the State, and/or
 - receipt of contracts/grants, subsidies and other payments from the State
- are in compliance with their tax and customs obligations.

10.1 Tax Clearance Applications

The requirement to produce a Tax Clearance Certificate usually arises in the context of a person seeking State money (e.g. [Government contracts, grants](#)) or obtaining licences (e.g. excise licence, road transport / small public services vehicles licences), and can also arise in other cases, (e.g. in relation to the Standards in Public Office Act, 2001 for persons elected to the Dáil or Seanad, Judicial Appointees and Senior Office Appointees).

The Finance Act 2010 provided for the inclusion of the Customs Acts within the definition of "Tax Acts". The Finance Act 2013 provided for the inclusion of Stamp Duty, Local Property Tax (LPT) and Capital Acquisitions tax (CAT) within the definition of "Tax Acts". Customs Duties, LPT, Stamp Duty and CAT are also considered when deciding the issue of a Tax Clearance Certificate (TCC).

Taxpayers requiring a Tax Clearance Certificate should ensure that their **tax and customs affairs** are in order before submitting an application for a Certificate. An application made when there are outstanding tax payments or returns will be refused.

However, in certain circumstances, where liabilities are being addressed by [Phased Payment Arrangements](#) may not preclude the issue of a Tax Clearance Certificate.

10.2 Electronic Tax Clearance

Applications for most categories of Tax Clearance Certificates should be made through the electronic Tax Clearance (eTC) system.

Revenue operates an electronic Tax Clearance (eTC) processing system which replaced the issuing of a tax clearance certificate in paper format. The application is processed in real time and the result of the application is displayed on screen. An email confirming the results is sent to the applicant's Revenue Online Service (ROS) or MyEnquiries Inbox. This will include a Tax Clearance Access Number (TCAN) which, with the applicant's Tax Reference Number, can be given to any third-party entity that wishes to verify their TCC.

The only exceptions to using eTC are:

- (i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001,
- (ii) non-resident applicants who do not hold a Tax Registration Number in this state,
- (iii) non- e-enabled applicants,

10.3 Tax Clearance for Applicants under Standards in Public Office Act 2001

Applicants under the Standards in Public Office Act 2001 (which sets out the Tax Clearance requirements for members of the Dáil and Seanad, senior public officials and candidates for appointment to the judiciary) should fill out the [form TC \(SIPO\)](#) and submit it to:

Standards in Public Office Unit,
Collector-General's Office,
Francis Street,
Sarsfield House,
Limerick.

Tel : 01 7383663

e-mail - through MyEnquiries

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `Tax Clearance (SIPO)`.

The form can be downloaded from Revenue's website or requested by phone from the SIPO unit. Tax Clearance Applications under the Standards in Public Office Act must be made in writing.

10.4 Tax Clearance for Non-Resident Applications

Non-Residents¹ who are not registered for Irish tax cannot apply through eTC for a tax clearance certificate. The [TC1 application form](#) can be downloaded from the Revenue website or requested by email to nonrestaxclearance@revenue.ie.

The TC1 can be submitted by email or post to:

Email: nonrestaxclearance@revenue.ie.

Or

Post: Non-Residents Tax Clearance Unit, Collector-General's Division, Sarsfield House, Francis Street, Limerick. V94 R972

Further information is available [here](#)

10.5 Tax Clearance for Non-Registered Voluntary Bodies

If the voluntary body does not have a Tax Registration Number, it must register with Revenue. It can register as an unincorporated voluntary body by completing a registration form for voluntary non-profit making organisations. The completed form should be sent to the relevant Registration Unit listed on the form.

Once the body receives the Tax Registration Number, an application for a Tax Clearance Certificate can be made using the electronic Tax Clearance (eTC) system.

10.6 Betting Licence

The Betting (Amendment) Act 2015 introduced a licensing requirement in Ireland for Remote Bookmakers and Remote Betting Intermediaries who are providing betting services to persons in the State. Please refer to the attached link for further information in relation to tax clearance applications for such licences.

[Remote Bookmakers Licence](#)

¹ Non-resident applicants who neither have an Irish tax registration, nor, a permanent established (PE) place of business in the State [i.e. foreign traders] must apply for tax clearance to Non-Residents Unit. However, if the nature of a contract requires that non-resident applicants with a permanent establishment in the State register for Irish tax purposes, the applicants should contact their relevant [Revenue Division](#)

11 Notification of Representation of New Client

For confidentiality reasons, Revenue can only provide details of a taxpayer's affairs to an authorised agent who is on record as the taxpayer's agent.

The Agent must have a Tax Advisor Identification Number (TAIN), application form for TAIN can be found [here](#)

Revenue has a dedicated unit for TAIN applications. The contact details for this unit are as follows:

National TAIN Register
Office of the Revenue Commissioners
P.O. Box 1
Wexford
e-mail: nationalTAINregister@revenue.ie
Phone number: 01 -7383630

An Agent can apply by post or online using the eRegistration facility on ROS to be recorded as the 'Agent on Record'. Further details on the National TAIN Register can be found [here](#).

11.1 e-Linking process for Agents and Taxpayers

The agent can use the 'Manage Tax Registrations' in ROS to be recorded as the 'Agent on Record'. A development of eRegistration on 25 March 2025, represents a change to the existing linking process where paper consent forms signed by both agent and client were uploaded by an agent to Revenue to create the link. Instead, for those Revenue customers who are registered for ROS/myAccount, an Agent Link Request will now be sent to the customer to approve or reject in ROS/myAccount. Please see Tax and Duty Manual - Guidelines for Agents and Customers regarding the Agent e-Linking process - [Part 37-00-04c](#), for more information on the e-linking process.

The agent linking process remains unchanged for Revenue customers not registered for Revenue's online systems.

If the client is not registered for myAccount or ROS, a letter of authorisation (an [Agent Link Notification](#) or [Transaction Advisory Notification](#)) signed by the customer must also be uploaded before the request can be completed. Further information is available in the TDM [Guidelines for Agents or Advisors acting on behalf of taxpayers](#)

In most cases Revenue will accept notifications at face value and act on them. However, Revenue reserves the right to confirm the position with the stated customer in any case.

11.2 By Post

If the agent is not e-enabled, Revenue requires a completed "[Agent Link Notification](#)" accompanied by a letter from the agent on headed notepaper also containing the client's details. The notification must include the following information:

- Client's Name and Address
- Client's Tax registration number
- Details of the tax or taxes for which the agent is representing the particular client
- Agent's Tax Advisor Identification Number [TAIN]

The notification should be sent by post to:

[Revenue Divisional Office](#)

or

Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.

11.3 To request Removals from Client Listings

When an agent ceases to represent a client, for one or more taxes, it is important to notify Revenue. This can be done online through the e-Registration facility on ROS, by calling 01 7383663 or by e-mail nationalTAINregister@revenue.ie.

Practitioners can also contact the relevant ROS Liaison Officers. See [ROS Customer Service Support](#) information.

11.4 Notification of representation for Properties (LPT)

Taxpayers can use an agent to file their LPT Returns and make LPT payments on their behalf. The [Agent Link Notification](#) can be used to confirm all such authorisations. The LPT charge is associated with the property. Therefore, the [Agent Link Notification](#) allows for the Agent to be authorised to act on behalf of a client for all LPT purposes, or for specified properties only. If the client wishes to authorise the Agent in respect of specified properties only, the property details (property ID) of each property for which the agent is authorised to act, must be specified on the [Bulk upload template](#)

For further information, please see [Local Property Tax](#) on the Revenue website

12 Registering for Tax Purposes

Revenue has provided for an increased range of e-Registration services through Revenue's Online Service (ROS). Information in relation to e-Registration is available at [e-Registration](#).

Who cannot use e-Registration services?

In a small number of circumstances, e-Registration services may be restricted or unavailable to applicants. These applicants include:

- individuals currently not eligible to register for myAccount
- non-assessable spouses
- companies that have no Irish-resident directors
- unincorporated bodies and non-profit organisations (for example schools, boards of management)
- charities not represented by an Agent
- executors
- collection agents

If your registration falls into any of the above categories, you will be required to complete a paper Registration application [TR1](#), and submit to the relevant address outlined on that form.

Once the registration process has been completed, the relevant tax return forms will issue to the customer in advance of the due dates. All tax returns must be completed and submitted by the return date (see [Appendix 1](#)), even if the business has not actually commenced to trade. In the latter case "nil" returns should be completed.

13 Cancelling a Tax Registration

A Tax Registration can be cancelled online using the e-Registration facility on ROS. Further information is available in [e-Registration](#).

Where e-filing exemptions are in place manual notification can be used, otherwise, all cancellations should be completed via e-Registration facility on ROS or on MyAccount.

The [TRCN1 Form](#) for requesting cancellation of a Tax Registration can be accessed for printing and when completed in paper format, submitted to the relevant address outlined on the form.

Alternatively, taxpayers can send written instructions in letter format to their Revenue Division to request cancellation of a Tax Registration. Such requests must contain the following information:

- The taxpayer's Name and Tax Registration Number
- Private Address & Business Address & Contact Phone Number
- Type of Business
- Effective Cancellation Date
- The relevant Tax Type and
- Reason for Cancellation

14 Request for Duplicate Return Forms/ Statements of Account

A request for duplicate return forms/Statements of Account on behalf of one or two clients may be made by telephoning the C-G's Division at LoCall 01 7383663.

Requests for three or more clients must be made in writing to:

**Customer Services Section
Collector-General's Division,
Sarsfield House
Francis St
Limerick**

Online requests may be sent through MyEnquiries, please see TDM [Part 37-00-36](#).

Return forms / statements will only be issued provided the agent is listed on Revenue's records as the authorised agent. To avoid unnecessary delays the customer name, registration number, tax type and period should be quoted.

As previously indicated, ROS provides a much more efficient method of ascertaining Statement of Account details.

Request for duplicate returns for:

- Environmental Levy (Plastic Bag)
- Deposit Interest Retention Tax (DIRT)
- Special Portfolio Investment Accounts (SPIA)
- Approved Retirement Funds (ARF) / Personal Retirement Savings Accounts (PRSA)

Should be sent to the following address:

Services and Transaction Taxes Unit
Collector-General's Division
Mill Lane
Listowel
Co. Kerry
V31 VF20

Returns for the following taxes may be downloaded from Revenue's website:

- Electricity Tax (ELEC) – [Form ET1](#)
- Natural Gas Carbon Tax (NGCT) – [Form NGCT1](#)
- Solid Fuel Carbon Tax (SFCT) – [Form SFCT1](#)
- Domicile Levy (DL) – [Form DL1](#)
- Return of Mineral Oil Tax on Vehicle Gas - [Mineral Oil Tax on Vehicle Gas](#)

15 Change of Address

Revenue normally holds a number of addresses on record for each customer. For example, a company may have most correspondence e.g. returns etc. issued to a business address but the official (or registered) address as per CRO records will also be recorded.

Agents will be aware of the importance of supplying up-to-date information regarding their clients' addresses. Please note that the Official (or Registered) address of a company can only be amended on Revenue's records when advised by Companies Registration Office (CRO) of the change i.e. the CRO database is updated, or upon receipt of the Form B2 certified by the CRO.

Agents should not change the "business address" of their client on ROS to their own address but can request to have their address noted on the file for their client as an additional correspondence address (the "taxhead address") to receive correspondence on behalf of their client. The Collector-General's Division will change or amend addresses on receipt of a written request to:

Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis St,
Limerick.

Online requests may be sent through MyEnquiries, please see TDM [Part 37-00-36](#)

Please note all Final Demands will issue to the "business" or "official" address of the Customer only and will solely be addressed to the Customer.

16 Late Payments and Interest Charges

Revenue has generally allowed some leeway after the due date before raising interest charges. This leeway is to allow for any processing delays that might possibly arise and in that way to ensure that interest charges are raised only where payments are late. In this regard a payment that is not lodged to Revenue's account within the due month is most definitely late and liable to an interest charge. However, please note that where interest is charged, it is calculated from the due date at a daily rate of interest.

Any customer making late payments who is liable to interest may receive a warning in the first instance advising that the payment pattern is not acceptable.

IT, CT & CGT are treated differently for the purposes of charging interest as Revenue will only know if the Preliminary Tax/Due Date rules have been complied with when the returns are received. Each case is then considered on its merits and interest charges will arise where the amount of the preliminary tax was less than the legal requirement.

To assist taxpayers, Revenue has a wide range of information on its website regarding the due dates for filing and paying IT and CT.

From 1st April 2005 to 30th June 2009 interest is charged on the late payment of tax as follows:

- The daily rate for IT, CT and CGT is 0.0273%
- The daily rate for the remaining taxes (e.g. Employer Income Tax/PRSI/USC and VAT) is 0.0322%.

In accordance with the Finance Act 2009, from 1st July 2009, interest is now charged on the late payment of tax as follows:

- The daily rate for IT, CT, CGT and EWSS/TWSS repayments is 0.0219%
- The daily rate for fiduciary taxes (VAT, RCT, Employer Income Tax/PRSI/USC/LPT) is 0.0274%.

17 Requests for Phased Payment Arrangements

A customer is legally obliged to pay their full tax liability when it is due. However, Revenue accepts that cash flow problems for businesses can arise and is prepared to consider a proposal for payment over a certain time period, subject to interest charges. The precise arrangement in each case will be a matter for discussion having regard to the circumstances involved.

Refer to: TDM [Guidelines for Phased Payment Arrangements](#)

A facility to manage and view Phased Payment Arrangements (PPA) is available on ROS (Revenue's Online System), and all correspondence relating to any arrangement will issue through ROS.

- Should a customer wish for an agent to act on their behalf in relation to a PPA, a completed declaration [Consent for Agent](#) signed by the customer must be uploaded in order for the Agent to access the arrangement.
- On clicking the Online Phased Payment link on ROS, the agent will be prompted to upload the declaration providing authorisation to access the Phased Payment on a client's behalf and will receive any notifications in relation to the Arrangement.

If you have any queries relating to ROS, please contact the ROS Helpdesk on 01 738 36 99.

18 Insolvency

The Collector-General's Division has responsibility for dealing with the following:

- Examinership
- Receivership
- Liquidation cases i.e. Court Liquidations and Members/ Creditors Voluntary Liquidations.

- Bankruptcy
- Schemes of Arrangements as well as U.K. Administrations and Company/Individual Voluntary Arrangements.
- Small Company Administrative Rescue Process (SCARP)

The cases are dealt with in both our Dublin and Limerick offices.

Contact details for the unit are:

Dublin: 01 – 8589200

Limerick: 061 – 489054

Email: insolvency@revenue.ie

All requests for Personal Insolvency Arrangements should be made to the Personal Insolvency Unit through personalinsolvency@revenue.ie. Queries may also be directed to 061 488005.

All requests relating to [SCARP](#) should be to SCARP@revenue.ie

[Guideline for Authorised Intermediaries and Personal Insolvency Practitioners](#) is available on Revenue's website

19 Requests for Payment (Demand) of Unpaid Tax Liabilities

Revenue issues various types of requests for payment of outstanding tax liabilities

- an estimate/request for payment where a return and payment for a period(s) is outstanding
- an underpayment letter where a return has been received but has not been paid in full
- a demand letter covering a number of outstanding liabilities.

It is essential that the demand is not ignored as the next stage in the tax collection process is referral of the outstanding liability for enforcement. Such referral will invariably result in additional costs and expense for the customer.

The most obvious response to any demand is to file and pay the outstanding liability. When this is not possible, Revenue should be contacted to establish if payment by instalment will be allowed (see [Requests for Phased Payment Arrangements](#)).

Where a request for payment is received and the customer considers payment has already been made or offset requests have been submitted, the customer should contact Revenue to clarify the position and provide details of the payment(s) made by either:

- contacting the caseworker at the telephone number specified on the Demand letter,
or,
- if the caseworker's name is not specified, the Collector-General's Division at 01 7383663.

20 Enforcement of Tax Liabilities

In the interest of fairness to customers who meet their tax obligations on time, Revenue is committed to a programme of early and effective enforcement action where tax liabilities remain unpaid. The usual method of enforcement is referral to Sheriff or Solicitor but other types of enforcement (such as the placing of an Attachment on a taxpayer's bank) are available. In some instances, different liabilities will be enforced using different methods. Inevitably, enforcement will result in additional cost and expense for a customer.

Where a liability has been referred to a Sheriff or Solicitor for enforcement action, arrangements for payment of the liability (plus fees and costs arising) should normally be made with the Sheriff (See TDM [Guidelines for Sheriff Enforcement](#) or the Solicitor (TDM [Guidelines to Using The Court Process To Pursue Tax Liabilities](#) Where initial attempts at enforcement are not successful in securing payment, Revenue will take whatever further action is necessary to try and ensure payment.

21 Tax Relief at Source (Mortgage Interest & Medical Insurance)

Mortgage Interest Relief was a tax relief based on the amount of qualifying interest paid in a tax year i.e. 1 January to 31 December each year, on a Qualifying Mortgage loan taken out between 1 January 2004 and 31 December 2012.

Mortgage Interest Relief ceased in 2020, with the final date for claiming Mortgage Interest Relief for 2020 being 31st December 2024, based on the 4-year rule.

A Qualifying Mortgage loan was a loan secured on the title deeds of the home (not on any other property). A borrower must have used the loan to purchase, repair, develop or improve

- their home
- the home of their former or separated spouse, civil partner or
- the home of a dependent relative for whom they are claiming a dependent relative tax credit.

A Qualifying Mortgage loan may have been

- a new mortgage for a home
- a top-up loan used to develop or improve the home
- a separate home loan used to develop or improve the home or
- a re-mortgage or a consolidation of existing qualifying loans.

The lender granted Tax relief for a Qualifying Mortgage loan directly via the Tax Relief at Source (TRS) system. The lender gave the relief by either reducing the monthly mortgage payment or as a credit back into the mortgage funding account.

21.1 Tax Relief at Source for qualifying medical insurance premiums

Tax relief for qualifying medical insurance moved under the remit of High Wealth & Financial Services Division (HW&FSD) in September 2022. Queries from Medical Insurers relating to TRS for medical insurance can be submitted to HW&FSD via 'My Enquiries' or by emailing HWFSDiv@revenue.ie

22 Diesel Rebate Scheme

Under the [Diesel Rebate Scheme](#) (DRS) Revenue will repay some of the mineral oil tax paid, by a qualifying road transport operator, when diesel purchased by the business within the state is used in the course of the business transport activities and is used in qualifying motor vehicles.

Road transport operators who have registered for the scheme are able to submit claims for repayment online via the Revenue website (ROS).

A claim can be made for the auto-diesel purchased during a three-month repayment period, from the first day of:

- January
- April
- July
- October

You must submit your claim on [Revenue Online Service \(ROS\)](#) within four months of the end of relevant quarterly claim periods.

23 Time limits on repayments and offsets

A claim for repayment or offset cannot be allowed where it is made more than **4 years** after the end of a tax year or accounting period.

24 EU VAT Modernisation

24.1 Overview of EU VAT Small and Medium Enterprises (SME) scheme

Currently, Member States can set their national Value-Added Tax (VAT) registration thresholds within European Union (EU) rules. Usually, businesses operating below these thresholds making domestic supplies of goods and services are not required to register and account for VAT. Information on the thresholds applicable in Ireland can be found in the related topics section.

Generally, where an Irish established trader makes supplies in another Member State, there is no de minimis threshold. They must immediately register and account for VAT in the Member State where the supply takes place. From 1 January 2025, the SME scheme will allow these small traders the option to avail of the thresholds in other Member States. If eligible, these businesses will not have to register for VAT when supplying goods and services there.

In general, to be eligible to use this EU VAT SME scheme in another Member State, an Irish business must:

- be established for VAT purposes in Ireland only,
 - not exceed the domestic turnover threshold(s) of the other Member State(s) where supplies are made,
 - not exceed the Union turnover threshold of €100,000,
 - be registered in Ireland to use the scheme (separate registration process)
- and**
- file quarterly reports once registered.

An Irish business wishing to register to use the scheme in other Member States must make a formal application to Revenue in Ireland.

This scheme is optional. Irish businesses do not have to use it for supplies in other Member States. Normal VAT rules for businesses not making use of this scheme will continue to apply.

Irish businesses currently operating the SME scheme in Ireland for their domestic transactions do not have to register for VAT. However, they can elect to do so. This will not change.

For queries relating to this scheme, please contact Revenue:

- Via [MyEnquiries](#), selecting VSME (EU VAT SME Scheme)
- Via email on vsmehelp@revenue.ie

24.2 VAT Information Exchange System (VIES)

Irish VAT registered traders who zero-rate goods, services, or both to a VAT registered trader in another Member State must submit a VIES statement. This applies regardless of the value of the goods or services.

To register for VIES, a trader must have an intra EU VAT number. They may also need to complete the [VIES registration form](#).

For information on the process of filing large returns, see [VIES large filer guide](#).

For updated information on the VIES regime, please refer to the [VIES trader's manual](#).

Contact Details: Phone: 01 7383653

Email: [Please use the secure 'MyEnquiries' service available in myAccount or ROS](#)

Postal address:

Office of the Revenue Commissioners
Collectors General's Division
Sarsfield House
Francis Street
Limerick
V94 R972

24.3 VAT Mini One Stop Shop (MOSS)

VAT Mini One Stop Shop (MOSS) was the predecessor to the VAT One Stop Shop (VAT OSS) schemes described below. In accordance with Article 58 of the VAT Directive, VAT on Business-to-Consumer (B2C) supplies of telecom, broadcasting and electronic (TBE) services were subject to VAT in the Member State of consumption. Articles 358 to 369k of the VAT Directive set the legal framework for special schemes for non-established taxable persons supplying these services to non-taxable persons in the EU - the Mini One-Stop Shop (MOSS) schemes.

VAT OSS

The VAT One Stop Shop (VAT OSS) follows on from the VAT MOSS scheme described; and this went live on 1 July 2021. VAT OSS incorporates two schemes.

1. The Union Scheme allows for additional services other than just 'TBE' and the intra-Community distance sale of goods.
2. The Non-Union scheme was extended to only allow for services other than 'TBE'. Both Union OSS and Non-Union OSS schemes are voluntary. More information on the Union scheme is available [here](#) and information on the Non-Union scheme is available [here](#)

VAT IOSS

The IOSS scheme also launched on 1 July 2021. It provides-

- A VAT collection mechanism for Low Value Consignment (LVC) distance sales of goods imported from third countries (except goods subject to excise).
- Goods imported with an intrinsic value not exceeding €150, where the trader is registered in the Import Scheme, are not charged VAT by Customs; instead, the payment of VAT is made through a monthly return.

Use of the IOSS scheme is not mandatory. Many online platforms now apply VAT at point of sale and provisions have been made for special arrangements to allow Postal Operators and Express Carriers collect and account for VAT.

Where these options are not available and if a supplier chooses not to use IOSS, a Customs Declaration is required and VAT at place of import will continue to apply. More information on the IOSS scheme is available [here](#)

The Revenue OSS National Service Desk may be contacted at OSSNSD@revenue.ie or via telephone communication - Lo-Call 01 7383652 (Outside Ireland + 353 1 7383652)

You may also contact the Revenue OSS National Service Desk by email via [MyEnquiries](#)

25 Unregistered VAT Repayments Section

A number of schemes relating to VAT refunds for unregistered persons are managed within the Collector General's Division. A comprehensive list of all schemes covered by the Unregistered VAT section is available on the following link [VAT Repayments made to Unregistered Persons](#).

The key schemes include:

- [Flat-rate Farmers Refund Order](#)
- [VAT Refund on Touring Coaches](#)
- Electronic Vat Refund under 8th Directive - Council Directive 2008/9/EC of 12/02/2008 sets out detailed rules for the refund of value added tax provided for in Directive 2006/112/EC to taxable persons not established in the Member State of refund but established in another Member State
- VAT60OEC Refunds under 13th Directive - Council Directive 86/560/EEC dated 17/11/1986 Arrangements for the refund of VAT to taxable persons established outside EU
- VAT60E – Refunds to Unregistered Persons established in the State in respect of outlay on “Qualifying Activities”

25.1 Contact Details for Unregistered VAT Section

Farmers and Tour Coaches

VAT Unregistered Repayments
Collector-General's Division
Sarsfield House
Francis Street
Limerick.
Lo-Call 01 7383663
Telephone (Callers outside Ireland): + 353 61 310310
E-Mail: through [MyEnquiries](#) to
Select Category: Enquiry relates to 'Collector-General's'
Select Sub-category: More specifically 'VAT Un-Reg (Farmers/Tour Buses')

25.2 EVR

EVR claims must be submitted via ROS. All queries in relation to EVR for non-established customers with no access to MyEnquiries should be submitted through the dedicated email address IntVATrefunds@revenue.ie only. Non-Established trader with a DRS or RCT registration can direct EVR queries through MyEnquiries.

Please be advised that Agents must be linked specifically to their Client account for EVR to make recurring claims on their behalf.

VAT 60 OEC and VAT 60 E

International VAT Refunds
Collector-General's Division
Sarsfield House
Francis Street
Limerick.
Lo-Call 01 7383663
Telephone (Callers outside Ireland): + 353 61 310310

25.3 Integrity of Data

Revenue is committed to ensuring that taxpayer data is kept in a safe, secure and accurate manner in accordance with Data Protection obligations. Where an agent inadvertently uploads claims or returns in respect of an incorrect client, or attaches information related to a third party to a claim, the integrity of the data held by Revenue is compromised.

There has been an increase in the number of suspected data breaches reported to Revenue as a direct result of the action of agents.

In an effort to address such oversights and to help ensure that all details entered are correct for the customer, additional text has been added to the agent screens on ROS.

25.3.1 Agent TAIN Services & Client List pages

The following text has been added to Initial Agent Landing Page:

“To prevent data protection and security breaches please ensure that all details entered are correct to customer”.

Figure 1: Screenshot showing ROS Initial Agent Landing Page

The following text has also been added to ROS Agent Client List screen:

“To prevent data protection and security breaches please ensure that all details entered are correct to customer”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES **REVENUE RECORD** **PROFILE** **ADMIN SERVICES**

Client List TEST - 87776F

To access details for one of your clients, click on the underlined Client Name in the list [Back](#)

Clients are listed alphabetically below. ✓ symbol denotes the registrations for which you currently represent this client
The following list of taxes are included under the title of 'Other': Betting Duty, CGT, DIRT, DWT, PSWT, IUT, LAET, SSIA, ELEVV, INTRASTAT, VIES, EVR, CDS, DRS, C&E
The IT RDI will be checked if an IT RDI exists for your client
Click the Back arrow above to return to the TAIN Services Page
If the Agent link option you require is not available in ROS, please submit an TAIN link request through MyEnquiries.

To prevent data protection and security breaches please ensure that all details entered are correct to customer.

Client Name and Registration Number	IT	CT	VAT	PAYE - Emp	RCT	OTHER	IT RDI
TEST NAME, TEST NAME -			✓			✓	
TEST NAME, TEST NAME -						✓	
TEST NAME, TEST NAME -		✓					
TEST NAME, TEST NAME -				✓		✓	
TEST NAME, TEST NAME -						✓	
TEST NAME, TEST NAME -	✓		✓			✓	

Figure 2: Screenshot showing Agent Client List on ROS

Revenue is deeply reliant on the vigilance of Agents when submitting data to help ensure the integrity and security of Taxpayer information.

26 Registered VAT Repayments Section

The Registered VAT Repayments Section deals with the processing of VAT Refunds and repayments to Irish VAT Registered traders. Bank Account details to which VAT Refunds and Repayments can be made must be updated through ROS. The account must be in a Bank within the Single Euro Payments Area and must be the SEPA format.

26.1 Contact Details for Queries and Correspondence

Queries and correspondence (with the exception of VAT 3 returns) in respect of VAT Refunds and Repayments should be directed to:

Registered VAT Repayments

Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.

LoCall: 01 7383663

E-Mail: through [MyEnquiries](#) to

Select Category: Enquiry relates to 'Collector-General's'

Select Sub-category: More specifically 'VAT Repayments (Registered)'

Please note: Queries regarding VAT Audits should be directed to the relevant Tax Division.

27 Civil Partnership and Certain Rights & Obligations of Cohabitants Act 2010

Finance (No. 3) Act 2011, which gives effect to the taxation changes arising from the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (CPCROC Act), was signed into law on 27th July 2011.

28 Revenue Complaint and Review Procedures

Revenue's customer complaints and review procedures have been combined into a single structure. Details of the procedures are outlined in the [Revenue Complaint and Review Procedures Leaflet CS4](#), which is available on our website.

A more recent version of this manual is available.

Appendix 1 Due Dates for Submission of Returns and Payments

Income Tax: Relevant Due Dates for Submission of Returns and Payments:

Due Date	Event 2024/2025 Tax Year
31 October	IT 2024 return filing deadline for tax year
31 October	Due date for balance of Income Tax 2024
31 October	IT Preliminary Tax due for tax year 2025
31 October every year thereafter	IT Return filing deadline for preceding year Due date for balance of IT for previous year Due date for IT preliminary tax for current year
Mid November Extended deadline ROS Pay and File	Taxpayers who pay and file their return (and subsequent returns) electronically through Revenue On-line Service (ROS) have their date extended to mid-November
	Due Date IT 2024 and IT Prelim 2025 due 19th Nov 2025

The minimum Preliminary Tax payment to avoid an Interest Charge is:

- 90% of the final tax liability for the current year
- 100% of final tax liability for the previous year, or
- for Direct Debit cases only, 105% of the final tax liability of the pre-preceding year (this option does not apply where the Income Tax liability for the pre-preceding tax year is NIL).

Note:

Where Preliminary Tax requirements have not been met the due dates for the balancing payments revert to the original Preliminary Tax dates.

Capital Gains Tax: Relevant Due Dates for Submission of Returns and Payments

Due date 15th December each year in respect of chargeable gains (disposals) from 1 January-30 November of that year and 31 January in respect of any chargeable gains between 1 December and 31st December of that same year.

15 December 2025	CGT payment date in respect of chargeable gains (disposals) from 1 Jan 2025 to 30 Nov 2025
31 January 2026	CGT payment date in respect of chargeable gains (disposals) from 1 Dec 2025 to 31 Dec 2025

There is no preliminary tax payment to be made for Capital Gains Tax, 100% of tax liability must be paid by the relevant due date, which is determined by date of disposal.

Rates of CGT				
Before 15/10/2008	After 15/10/2008	After 7/4/2009	After 7/12/2011	After 5/12/2012
20%	22%	25%	30%	33%

For further details on current rates see [here](#).

Corporation Tax

Please note all companies are mandatory e-filers and where the return and payment are made on-line through the ROS system the due date for all returns is extended from the 21st of the month to the 23rd of the month.

Due dates for small companies

A small company is one where the corporation tax liability for the preceding accounting period does not exceed €200,000. Where the preceding chargeable period was less than twelve months, the liability must be 'annualised' to determine whether or not the company qualifies as a small company.

The minimum Preliminary Tax payment to avoid an interest charge is:

- 90% of the final tax liability for the current accounting period or
- 100% of the final tax liability for the corresponding preceding accounting period.

Due Dates & Amounts Payable for a small company

A/c Period end	Preliminary Tax	Return and final payment
31/12/2025	90% of tax liability for a/c period or 100% of liability for corresponding preceding year, if lower. Due 21/11/2025	Balance payable on date return filed. Due 21/09/2026

Preliminary tax is due by the 21st/23rd of the month preceding the accounting period end. The Annual Return and balancing payment are due 21st/23rd of the month that is the ninth month after the accounting period end.

Due dates for large companies

A large company is one where the corporation tax liability for the preceding accounting period exceeds €200,000. Where the preceding chargeable period was less than twelve months, the liability must be 'annualised' to determine whether or not the company qualifies as a large company. Finance Act (No.2) 2008 made provision for the payment of Preliminary Corporation Tax by large companies in two instalments.

The minimum Preliminary Tax payment to avoid an interest charge is:**First Instalment**

- 45% of the final tax liability for the current accounting period or
- 50% of the final tax liability for the corresponding preceding accounting period.

Second Instalment

- Will bring preliminary tax due up to 90% of the final tax liability for the current accounting period.

Due Dates & Amounts Payable for a large company

Accounting Period ending	1 st Instalment Date	2 nd Instalment Date	Return and final payment due
31 st Oct 2025	Must pay either 50% of the previous A/c period Or 45% of the current A/c period whichever is lower. Due 21 st April 2025	An amount that, when added to the first instalment is equal to or greater than 90% of the tax for the chargeable period. Due 21 st September 2025	21 st July 2026

The first preliminary tax instalment is due by the 21st/23rd of the month that is the sixth month into the accounting period.

The second preliminary tax instalment is due by the 21st/23rd of the month preceding the accounting period end.

Return and balancing payment are due 21st/23rd of the month that is the ninth month after the accounting period end.

“Top up” payments

Because both instalments of preliminary corporation tax must be paid before the end of the accounting period, a special provision applies to cater for the situation where additional liabilities, in the form of chargeable gains on disposals, arise in the final month of the accounting period. Where this situation arises, a company is permitted to make a further payment of preliminary (corporation) tax (so called “top-up” payment).

Where such a company correctly pays the first instalment of preliminary (corporation) tax (but disregarding the gains in the final month) and makes a top up payment one month after the end of the accounting period to bring total payments up to the required level, the company will be regarded as having met its preliminary tax obligations.

Finance Act 2021

Finance Act 2021 amended existing legislation governing preliminary tax rules to account for the introduction of the interest limitation rule (ILR). There are now special preliminary tax rules for companies subject to the provisions of Part 35D TCA.

Changes were also introduced to Preliminary tax rules for Non-resident Landlords.

Full details of these changes are available to view at [Part 41-07-02](#)

Dividend Withholding Tax

Return and payment are both due on 14th of the month following the distribution date

Employer Income Tax/PRSI/USC/LPT, VAT and RCT Returns

Please note where the return and payment are both made on-line through the ROS system the due date for all returns is extended to the 23rd of the month.

Employer Income Tax /PRSI/USC/LPT Monthly Remitters

Return and payment - due on 14th of the month following the period
(e.g. 1st Apr 2025 to 30th Apr 2025 – return and payment due 14th May 2025)

VAT 3 Bi-monthly remitters

VAT3 and payment - due on 19th of the month following the taxable period
(e.g. 01st January 2025 to 28th February 2025 – return and payment due on 19th March 2025)

The **VAT Return of Trading Details (RTD)** is due each year on the 19th of the month following the accounting year end. (e.g. year-end 30 June 2024 – return due 19th July 2024). All registered traders must complete the RTD form giving a breakdown of the supplies of goods and services, imports and deductible inputs at the various rates applicable during the year. This should include all Irish, Intra-EU and overseas trade. The RTD must be filed through ROS.

RCT Monthly Returns

If the **Deduction Summary (DS)** is correct, you do not have to file (submit) the return – it will be deemed by Revenue to have been filed on the due date. If the DS is not correct, you should make the necessary amendments online and file (submit) the return by the due date. Payment is due on 23rd of the month following the period.
(e.g. 1st Apr 2025 to 30th Apr 2025 – return and payment due 23rd May 2025).

Reduced Frequency of Tax Returns and Payments

Eligible businesses can benefit from reduced payment and filing frequency relating to VAT, Employer Income Tax/PRSI/USC/LPT & RCT. The qualifying criteria is outlined below and is generally automatically applied.

Employer Income Tax/PRSI/USC/LPT

Where Employer Income Tax/PRSI/USC/LPT liabilities are below a certain limit, customers may be allowed to submit payments on a quarterly or annual basis. The relevant limits are:

- Annual Employer Income Tax/PRSI/USC/LPT liability less than or equal to €28,800, and
- be registered for at least one year with all P35s filed (Pre-January 2019)

VAT

Where VAT liabilities are below certain limits customers **may** be allowed to submit payments on a bi-annual or four-monthly basis. The relevant limits are:

- Bi-annual remitter (liability less than €3,000 per year)
- Four-monthly remitter (liability between €3,000 and €14,400 per year).

Customers must be registered for at least one year with all VAT returns filed.

Applications for the reduced frequency of returns for Business/Medium/ Personal Division cases should be made in writing to:

**Customer Services Section,
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick.**

Relevant Contracts Tax (RCT)

Where RCT liabilities are below a certain limit, customers may be allowed to submit payments on a quarterly basis. The relevant limit is:

- Annual RCT liabilities less than €28,800

Full details in relation to RCT are set out on Revenue's website: [Relevant Contracts Tax \(RCT\)](#)

Services and Transactions Tax

Tax Type	Filing Frequency	Due date for return and payment
Environmental Levy (Plastic Bag) Return Type: E-Levy	Quarterly where the annual liability is >€1,000 Annual where the annual liability is <€1,000	19 th of the month following the taxable period 19 th January following the year end
Deposit Interest Retention Tax (DIRT) Return Type: D30 Quarterly D35 Annual	3 Quarterly declarations to September Annual return includes payment for 4 th Quarter	20 th of the month following the taxable period 15 th January following the year end
Professional Services Withholding Tax (PSWT) Return Type: F30 Monthly F35 Annual	Monthly Annual	23 rd of the month following the taxable period 15 th February following the year end
Life Assurance Exit Tax Return Type: LAET	Bi- Annual	30 th July and 30 th January
Investment Undertaking Tax Return Type: IUT	Bi- Annual	30 th July and 30 th January
Special Portfolio Investment Account Return Type: SPIA	Annual	31 st October
Ancillary State Support	N/A	As advised by Revenue/HSE
Solid Fuel Carbon Tax Return Type: SFCT1	Bi-monthly	Last day of month following the taxable period
Natural Gas Carbon Tax Return Type: NGCT1	Bi-monthly	Last day of month following the taxable period
Electricity Tax Return Type: ET1	Annual	Preliminary Tax due 31 st January Final tax due 31 st March
Encashment Tax Return Type: FD20 – Bankers FD21 – Brokers	Annual	20 th January following the year end
Approved Retirement Funds Statement/Personal Retirement Savings Accounts Statements	Annual	14 th March following the year end
Domicile Levy Return Type: DL1	Annual	31 st October following the year end
Mineral Oil Tax on Vehicle Gas Return Type: MOTVG	Bi-monthly	Last day of the month following the taxable period
Sugar Sweetened Drinks Tax Return Type: SSDS	Bi-monthly	No later than one month after the end of an accounting period

Local Property Tax - Valuation, Returns and Payments

Local Property Tax (LPT) is an annual self-assessed tax, and the liable person must calculate the tax due based on **their own assessment of the market value of the property**. Revenue provides guidance on how to value the property – please see [Valuing your property](#) on the Revenue website for valuation bands and guidance

The first valuation date for LPT was 1 May 2013. The self-assessed valuation placed on the property's LPT return on this date, determines the LPT charge for each year from 2013-2021 (inclusive). The second valuation date was 1 November 2021. The self-assessed valuation placed on the property's LPT return on this date, determines the LPT charge for the years 2022-2025 (inclusive).

The date on which the LPT return falls due depends on when the property became liable for LPT. For further information see [Submitting your local property tax \(LPT\) return](#) on the Revenue website

Certain properties may have become liable for LPT for the first time after the current valuation date of 1 November 2021, for example, newly built properties. In such cases, liable persons are required to value their newly liable property as if it had existed on the valuation date. They must submit this valuation to Revenue on their LPT return. For further information and guidance on newly liable properties, please refer to [Properties that become liable for LPT](#) on Revenue's website.

Revenue provides several payment options for LPT. Liable persons can opt to pay their annual liability in one single payment or pay the liability on a phased basis during the course of the year. The date for payment depends on the payment option selected by the liable person. For further information on the various payment options and due dates, please see [Paying your Local Property Tax charge](#) on the Revenue website

Appendix 2 Useful Contact Numbers

Collector-General's Division:

Limerick

Customer Service

01 7383663

+353 61 488000 (Callers from outside Ireland)

Email: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `General query`.

Insolvency

Limerick 01 7383663 (+353 61 48800 outside Ireland)

Dublin 01-8589200

Email: to insolvency@revenue.ie

Personal Insolvency

061-488005

Email: personalinsolvency@revenue.ie

Tax Relief at Source

01 7383663

Email: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `Tax Relief at Source (TRS) Compliance` or `Tax Relief at Source (TRS) Query`.

VAT Repayments

(Unregistered Persons & Foreign Trader)

01 7383663

+35361488060

Email: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `VAT Repayments (Unregistered)`.

VAT Repayments (Registered Persons)

01 7383663

Email: through [MyEnquiries](#) to

Select Category: Enquiry relates to `Collector-General's`

Select Sub-category: More specifically `VAT Repayments (Registered)`.

C-G complaints

061-488088/488481

+353 61 488088 (Callers from outside Ireland)

Email: to cg@revenue.ie**Nenagh**

International Claims

Non-resident RCT repayments

Email: via [MyEnquiries](#) to

Select Category: Enquiry related to 'Collector-General's'

Select sub-category: RCT repayments non-resident, or International Claims (for non-resident PSWT & all other claims)

International Claims Unit, Collector General's Division, Government Buildings, St. Conlons Road, Nenagh, Co. Tipperary E45 T611

Email: intclaims@revenue.ie

Lo- Call: +353 1 7383630

NewcastlewestP35 Overpayments/
Amendments

01 7383663

Email: through [MyEnquiries](#) to**Select Category: Enquiry relates to 'Employers' PAYE'****Select Sub-category: More specifically 'P35 Overpayments' or 'P35 Amendments'.**

Dublin (PAYE Query)

01 7383636

Listowel

Services and Transaction Taxes

01 7383663

Kilrush

Direct Debit

01 7383663

+353 1 7023039 (Callers from outside Ireland)

Email: through [MyEnquiries](#)**Select Category: Enquiry relates to 'Collector-General's'****Select Sub-category: More specifically 'Direct Debit'.**

Ennis

Local Property Tax

01 738 3626

+353 1 738 3626 (Callers from outside Ireland)

Email: through [MyEnquiries](#) to **Select****Category: Enquiry relates to `Local Property Tax`****Other Revenue Numbers:**

Revenue Forms & Leaflets

Revenue On-Line Service

01 7383675

01 7383699

Email: through [MyEnquiries](#) to**Select Category: Enquiry relates to `Other than the above`****Select Sub-category: `Revenue On-Line Service (ROS) Technical Support`**

A more recent version of this manual is available.

ROS payment Support

01 7383663

Email: through [MyEnquiries](#) to

**Select Category: Enquiry relates to
`Other than the above`**

**Select Sub-category : `Revenue On-Line
Service (ROS) payments`**

Capital Acquisitions Tax

01 7383673

Stamp Duty

01 7383646 (Tuesday and Thursday
10.00-13.00)

Email: through [MyEnquiries](#)

A more recent version of this manual is available.