

Using online methods to make a payment to Revenue

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A more recent version of this manual is available.

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1. Introduction

Revenue provides online payment facilities via [myAccount](#) and [ROS](#). This enables customers to make online payments of tax, interest and penalties. It also facilitates the online payment of liabilities arising on foot of Audit (for example where a part payment is made in advance of the liability being fully quantified) and where a customer has been served with a Notice of Attachment.

This manual provides information on the following:

1. the benefits of online payments for customers and Revenue
2. the online payments facility for myAccount customers
3. the online payments facility for ROS customers
4. Revenue staff that will be authorised to accept payments from customers using ITS.

2. Purpose

The purpose of this Manual is to inform staff of the online payments facility via myAccount and ROS.

3. Benefits of online Payments

The benefits for both customers and Revenue can be summarised as follows:

3.1. Customer Benefits

- Customers can make online payments for a wide range of taxes (including interest and penalties).
- Customers can make a single payment for a number of different taxheads in one transaction.
- Customers can view the payments made by accessing a payments history screen.
- Customers have a number of different payment options including debit or credit card, Single Debit Instruction (SDI) or ROS Debit Instruction (RDI) through an appropriate (current) bank account.

3.2. Benefits to Revenue

- Supports voluntary compliance through online capability.
- Reducing cheques and Electronic Fund Transfers (EFT).
- Reduction in the number of unallocated payments.
- Supporting the National Payments Plan (NPP) by promoting e-payments.

4. myAccount Customers

myAccount was designed as a single access point for secure online services. It caters for PAYE and business customers who do not have a ROS digital certificate.

To make a payment a customer must first register for myAccount via the '[Register for myAccount](#)' link on www.revenue.ie. Once registered, a customer will receive a password and this together with their PPSN is used to access the payment process. myAccount customers can then make payments online by clicking on the 'myAccount' link on the www.revenue.ie home page.

In general, customers using the facility will be able to pay money into each taxhead that they are registered for, for example VAT, Employer Income Tax/PRSI/USC/LPT, Income Tax etc. They will also be able to make payments to certain taxheads that they are not registered for see [Table B](#). The system will 'auto-register' them once the payment is made.

4.1. Making a Payment

myAccount customers can make payments online using:

- a debit card,
- a credit card,
- a **once off** debit known as a '**Single Debit Instruction**' (SDI) – using a bank account (normally a current account) capable of accepting a direct debit.

Single Debit Instruction (SDI) will be processed within 2-3 working days by the bank. Debit and credit card payments are authorised at time of submission.

4.2. Payment History

Customers will have a facility on the home page of myAccount to view their payments history. It will list all the payments that have been made by date, payment type and amount.

4.3. Payment Types on myAccount

There are five distinct payments types that can be paid online using myAccount. These are **Tax, Interest, Penalties, Attachment** and **Audit**.

- '**Tax**'- Customers can select this option to pay the taxes listed in [Table A](#).
- '**Interest**'- Customers should select this option to make any interest payment.
- '**Penalty**' – Customers should select this option to make any penalty related payment.
- '**Attachment**' – Customers can use this option to pay a 'third party' debt that has arisen on foot of a Notice of Attachment from Revenue.
- '**Audit**' – Customers can use this option to pay liabilities that have arisen on foot of a Revenue Audit where, for example, the exact liability is not yet fully agreed with the Auditor. Once the Audit is concluded and agreed the system will reallocate the amounts in accordance with the Auditor's instructions.

Note: Each of the five payment types must be completed and paid separately.

For the tax, interest, and penalties payment types it is possible to make a number of payments in one transaction. The payments will stack up in a 'shopping cart' type format and the customer will be able to remove any individual transactions if required before completing the process.

4.4. Tax Interest and Penalty Payments Processing

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4.5. Attachment Payment Processing

Attachment payments can be made by Attachees using myAccount.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4.6. Audit Payment Processing

Revenue Auditors can request customers to make audit payments online using myAccount. (Audit payments include any payments arising from profile interviews and aspect queries.) This will dispense with the need for cheque and EFT payments.

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[...]

4.7. Auto Registration

When a Tax, Interest or Penalty payment is made by the customer for a taxhead in [Table B](#) and they are **not registered** for that taxhead then the system will 'auto-register' (the customer) via CRS.

4.8. myAccount Payments Helpline

The Collector-General's Helpline for myAccount payment enquiries is 01-7383663.

You can pay a tax online through myAccount in five easy steps

1. Click the myAccount link and sign in. Click on 'Make a payment' in the Payments/Repayments tile.
2. Select the type of payment you are making and click 'Next'
3. Select a Tax to pay by clicking on 'Add payment', select a year from the dropdown menu and input an amount into the box. Then click 'Add payment'

4. Click 'Next' and select how you would like to pay, enter your e mail address to receive payment confirmation. Enter the relevant details for your payment method and click on 'Pay now'.
5. You will receive confirmation of your payment.

Table A: Taxes and other payments payable using myAccount

Tax type	Tax type
Betting Duty	PAYE Employee
Capital Acquisitions Tax	Employer Income Tax/PRSI/USC/LPT
Capital Gains Tax	Pension Tax*
Deposit Interest Retention Tax	Professional Services Withholding Tax
Domicile Levy	Relevant Tax Share Option
Electricity Tax	Solid Fuel Carbon Tax
Film Withholding Tax	Stamp Duty Financial Services (SDFS)
Encashment Tax	Stamp Duty Insurance Levies (SD Insurance)
Environmental Levy	Value Added Tax
Income Tax	'Other Payments'
Investment Undertakings Tax	Ancillary State Support Scheme (Fair Deal)
Natural Gas Carbon Tax	Compromise Settlements - MGO
	TRS Overpayments

'Other Payments'

myAccount facilitates the payment of 'other payments' that can not be 'categorised' as tax payments. These are:

Ancillary State Support Scheme (Fair Deal) - Revenue acts as an agency for the HSE for the collection of payments made under the Ancillary Support Scheme (Fair Deal). Also known as the Nursing Home Support Scheme.

Compromise Settlements (MGO) - The Marked Gas Oil payment refers to the penalty imposed on individuals found to be using rebated diesel on public roads.

TRS Overpayments – TRS refers to Tax Relief at Source which applies to interest paid on a 'qualifying residence loan'. Where the interest relief is paid in respect of a 'non-qualifying residence loan' this is classed as a TRS Overpayment and can now be repaid online.

***Pension Tax.**

This general term refers to a number of different types of pension tax. The individual pension taxes are presented for payment on myAccount with short abbreviations for convenience. When any of these pension taxes are paid they will appear in ITS as **'Pension Tax'**.

The abbreviation and the full title of each of the various pension types are as follows:

Trivial Pension – this refers to a Commuted Pension of less than €330 per annum (Schedule D taxable at 10% - section 781 TCA)

Commuted Pension (ill health) – this refers to a Commuted Pension in case of terminal illness (Schedule D taxable at 10% - section 781 TCA)

Lump Sum – this refers to a Retirement Lump Sum in excess of tax free amount (amount paid between €200,000 and the “standard chargeable amount” ¹) (Schedule D taxable at the standard rate [which is currently 20%] – section 790AA TCA)

Chargeable Excess - this refers to a Chargeable Excess Tax (Schedule D taxable at the higher rate [which is currently 40%] - section 787R(1)(a) TCA)

Encashment Option - this refers to a Pre-Retirement Encashment option tax (Schedule D taxable at the higher rate (section 787TA TCA) [which is currently 40%], and 2% USC applies – section 531AN TCA)

Refund of Contributions - this refers to two types of refund (1) Refund of member contributions on leaving employment where membership is less than 2 years (Schedule D taxable at the standard rate [which is currently 20%]) and (2) Refund of Spouses & Children’s contributions where single on retirement and in pre- 1984 public sector Spouses & Children’s scheme (Schedule D which is also taxable at the standard rate) – section 780 TCA

ARF distribution to child – this refers to a distribution to a child aged 21 or over from an Approved Retirement Fund (ARF) of a deceased parent or from an ARF of the deceased’s surviving spouse/civil partner which was funded by the deceased’s ARF, taxable at 30% (section 784A (4) (c) TCA).

The standard chargeable amount is €500,000 (i.e. 25% of the current Standard Fund Threshold of €2M).

Table B – Taxes and ‘Other Payments’ being interfaced to ITS for the first time.

Tax type
Domicile levy
Electricity Tax
Encashment tax
Film Withholding Tax
Natural Gas Carbon Tax
Pension Tax
Solid Fuel Carbon Tax
Stamp Duty Financial Services (SDFS)
Stamp Duty Insurance Levies (SD Insurance)
‘Other Payments’
Ancillary State Support Scheme (Fair Deal)
Compromise Settlements - MGO
TRS Overpayments

Note: these taxes will appear in ITS once a customer successfully completes the payment on myAccount.

5. ROS customers

5.1. Payment types on ROS

There are five distinct payment types that can be paid online using ROS including, **Tax, Interest, Penalties, Attachment and Audit.**

- **‘Tax Payment/Declaration’** - Select this option to pay tax as listed in [Table C](#).
- **‘Interest’**- Customers should select this option to make any interest payment.
- **‘Penalty’** – Customers should select this option to make any penalty related payment.
- **‘Attachment’** – Customers can use this option to pay a ‘third party’ debt that has arisen on foot of a Notice of Attachment from Revenue.
- **‘Audit’** – Customers can use this option to pay liabilities that have arisen on foot of a Revenue Audit and where for example the exact liability is not yet fully agreed with the Auditor. Once the Audit is concluded/agreed the system will reallocate the amounts in accordance with the Auditor’s instructions.

Note: Each of the five payment types must be completed and paid separately. For the tax, interest, penalties payment types it is possible to make a number of payments in one transaction. The payments will stack up in a ‘shopping cart’ type

format and the customer will be able to remove any individual transactions if required before completing the process.

5.2. Making a Payment

ROS customers can make payments online for the taxes listed in [Table C](#) using:

- a debit card
- a credit card
- a once off debit known as a 'Single Debit Instruction' (SDI) using a bank account (normally a current account) capable of accepting a direct debit
- a recurring debit known as a ROS Debit Instruction (RDI)

Single Debit Instruction (SDI) and ROS Debit Instruction (RDI) will be processed within 2-3 working days by the bank. Debit and credit card payments are authorised at time of submission.

5.3. Tax Interest and Penalty Payments Processing

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[...]

5.4. Attachment Payment Processing

Attachment payments can now be made by Attachees using ROS.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.5. Audit Payment Processing

Revenue Auditors can request customers to make audit payments online using ROS. Audit payments include any payments arising from profile interviews and aspect queries. This will dispense with the need for cheque and EFT payments.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.6. Auto Registration

When a Tax, Interest or Penalty payment is made for a tax that the customer is not registered for the system will 'auto-register' the customer via CRS.

5.7. ROS payments Helpline

The Collector-General's Helpline for ROS related payment enquiries is 01-7383663

5.8. Making a payment on ROS

Step 1: Go to the **'My Services'** page on the ROS home page. Click **'Submit a Payment'** you will be asked to select a payment type. There are five payment types:

- Tax Payment/Declaration.
- Interest Payment.
- Penalty Payment.
- Attachment.
- Audit.

Step 2: Click **'Tax Payment/Declaration'** and you will be presented with a tab to **'Select Tax Type'** from a drop-down menu. Scroll down through the list to select the tax you wish to pay

Step 3: Click **'Make Payment'** and insert the payment details for the tax selected.

Step 4: Select from one of the following payment options:

- Credit card,
- Debit card,
- a once off debit, i.e. a 'Single Debit Instruction (SDI)' using a bank account (normally a current account) capable of accepting a direct debit

Step 5: You will receive a payment acknowledgment. This completes the payment process.

Once the payment is completed you will receive a ROS Inbox Message notifying you of the payment.

Table C:

Tax type that can be paid by RDI	Tax Type that cannot be paid by RDI
VAT	Domicile levy
Employer Income Tax/PRSI/USC/LPT	Electricity Tax
RCT	Encashment tax
PSWT	Film Withholding Tax
Income Tax	Natural Gas Carbon Tax
Corporation Tax	Pension Tax
Capital Gains Tax	Solid Fuel Carbon Tax
Capital Acquisitions Tax	Relevant Tax on Share Options (RTSO)
Excise Licence	Stamp Duty Financial Services (SDFS)
Betting Tax	Stamp Duty Insurance Levies (SD Insurance)
DIRT	'Other Payments'
Investment Undertaking Tax	Ancillary State Support Scheme (Fair Deal)
Life Assurance Exit Tax	Compromise Settlements - MGO
Environmental levy	TRS Overpayments
DWT	VRT
	VAT on eServices (EFT only)

6. Authorised Revenue staff will be able to accept payments from customers using ITS.

While customers are being facilitated in making payments online via myAccount and ROS, authorised Revenue staff will also be able to process payments on behalf of customers via ITS should the need arise.

The types of payments that can be facilitated via this option are:

- debit card and credit card (made to a dedicated Revenue /Helpline 01-7383665)
- debit and credit card payments of VRT/MGO Penalties to Revenue enforcement officers and the Dublin Port via hand-held terminals. These are in the process of being rolled out to all regional enforcement locations.

Customers who wish to make payments for taxes such as IT, VAT and PREM will need to be registered for these taxes before authorised Revenue staff can accept such payments. Customers will be able to pay certain other taxes without the need to be registered in advance as they will be auto-registered once payment is made.