

## [18.02.11]

## Electronic Relevant Contracts Tax System

The electronic Relevant Contract Tax system (eRCT), introduced by regulations entitled Income Tax and Corporation Tax (Relevant Contracts Tax) Regulations 2011 ([SI 651 of 2011](#)) has been in place since 2012.

Part of this instruction was concerned with the introduction of the system and therefore this part of the instruction is no longer active.

Detailed information in relation to operation of the [Electronic RCT System](#) is available on the revenue website under Taxes and Duties> Relevant Contracts Tax> Electronic RCT System

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[...]