

# Electronic Relevant Contracts Tax System

## Part 18-02-11

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Additional information relating to RCT is available in the following manuals:

- [Part 18-02-01](#) Relevant Contracts Tax: Relevant Operations
- [Part 18-02-02](#) Relevant Contracts Tax: Who is a Principal Contractor
- [Part 18-02-04](#) Relevant Contracts Tax for Principal Contractors
- [Part 18-02-05](#) Relevant Contracts Tax for Subcontractors.



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A more recent version of this manual is available.

## 1. Introduction

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.

## 2. Look up Payment Notifications

RCT Principals and Subcontractors (and their Agents) can look up payments paid or received for any selected 12-month period. Users in ROS have the ability to download the list of payments extracted in an Excel spreadsheet (in CSV format). Cancelled payments will not be retrieved.

## 3. Re-opening a Closed Contract

A Principal will need to re-open a contract in the circumstances outlined in paragraphs 4, 5 and 6 below. To re-open a contract:

- go to “Manage RCT” in ROS
- select “Search Existing Contracts”
- select a contract and click “Edit”

**Relevant Contracts Tax**

Search Contract Notifications

Contractor Type \*  Tax Reference Number \*

**Contract Notification Summary**

[Search Older Contract Notifications](#)

You can use the filters in the table below to refine your results. View/Download in [CSV](#) or [XML](#)

Select a Contract Notification and View to view the contract notification details.  
 Select the Contract Notification and Cancel to delete contract notification details.  
 Select the Contract Notification and Edit to edit contract notification details.

Contract ID	Sub Rate	Sub Tax Ref Number	Sub Name	Status	Revenue Site Identifier	Project Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3547L			Unknown Sub C/O	Closed		Planning Division
3060			LIVE TEST CRS TES CASE 2019	Closed		Planning Division
3021C			LIVE TEST CRS TES CASE 2019	Closed		Planning Division

Figure 1: Select a contract and click Edit

- overwrite the “End Date of Work” with a future date (see Figure 2)

The screenshot shows a web form with two main sections: "Subcontractor Personal Details" and "Contract Details".

**Subcontractor Personal Details:**

- Sub Tax Reference Number \* (empty field)
- Sub Name \* (LIVE TEST CRS TES CASE 2019)
- Indicate if Tax Reference Number is not available (checkbox, unchecked)
- Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? \* (radio buttons: Yes selected, No unselected)

**Contract Details:**

- Sector \* (Construction)
- Nature of Work \* (Windows)
- Please enter the Revenue Site Identifier Number \* (empty field)
- Main Principal (CRS LIVE AREA 7)
- Site Name and Address (expanded section with blurred content)
- Revenue Site Identifier Project Address (blurred content)
- Start Date of Work \* (25/01/2018)
- End Date of Work \* (01/04/2019, circled in red)
- If the contract has ended, please enter today's date.*
- Estimated Value Of Contract \* (2000)

Buttons: Cancel, Continue >

Figure 2: Edit the 'End Date' of the contract to a future date

- click “Continue” all the way through to the “Sign and Submit” screen, and
- Sign and Submit.

**Relevant Contracts Tax**

Search Contract Notifications

Contractor Type \*  Tax Reference Number \*

**Contract Notification Summary**

[Search Older Contract Notifications](#)

You can use the filters in the table below to refine your results. View/Download in [CSV](#) or [XML](#)

Select a Contract Notification and View to view the contract notification details.  
 Select the Contract Notification and Cancel to delete contract notification details.  
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Contract ID	Sub Rate	Sub Tax Ref Number	Sub Name	Status	Revenue Site Identifier	Project Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
354.000			Unknown Sub C/O	Closed	E	Planning Division
302.000	%		LIVE TEST CRS TES CASE 2019	Open	E	Planning Division
302.000			LIVE TEST CRS TES CASE 2019	Closed	D	Planning Division

Figure 3: Re-opened contract with a status of "Open"

#### 4. Closed Contracts – Unreported Payments

A Principal can input an unreported payment on a closed contract **up to 18 months** after the end date of the contract. If the unreported payment was made **over 18 months** after the end date on the contract, the Principal will need to re-open the contract to submit an unreported payment notification.

#### 5. Closed Contracts – Payments/Post Payments

A Principal can input payments/post payments up to 9 months after the end date of the contract. If the payment was made over 9 months after the end date on the contract, the Principal will need to re-open the contract to submit a payment/post payment notification.

#### 6. Contract Closed between 9 months and 18 months ago

When a Principal is making a payment notification for a closed contract, and that contract has been closed for more than 9 months and less than 18 months, the Principal can only input an Unreported Payment Notification.

When a Principal inputs a payment notification, the following message is displayed at the top of the screen to advise of the restriction:

**“Only Unreported Payment Notifications can be input into this contract since it has been closed for more than 9 months. If you wish to input a Payment Notification/Post Payment Notification on this contract, please amend the contract end date.”**

The 'Unreported payment' tick box will be checked and disabled by default when this screen is displayed in these circumstances, and the payment type drop down will be disabled and defaulted to 'Unreported payment'.

In order to submit a payment/post payment notification (as opposed to an unreported payment notification), the Principal will need to re-open the contract.

## 7. eReg RCT Registration

When registering for RCT as a sub-contractor on eRegistration, the applicant (or his or her Agent) is advised that:

- the subcontractor has been given an initial 20% deduction rate for RCT,
- if the subcontractor requires to review this rate, s/he can navigate to the 'Look-Up/Review Deduction Rate' option which can be accessed by subcontractors on the eRCT home page in ROS.

The text that is displayed in this information message is below:

**"Your RCT deduction rate has been initially set at 20%. If you wish to review your deduction rate you can do so by clicking on 'Look-Up/Review Deduction Rate' which can be found under the Manage Relevant Contracts Tax menu in ROS."**

Detailed information in relation to operation of the [Electronic RCT System](#) is available on the Revenue website.

## 8. Bulk Rate Review (BRR)

A Bulk Rate Review is when Revenue carries out a compliance assessment of certain subcontractors in the RCT system and then applies a new deduction rate to each subcontractor reviewed. A BRR will take place at monthly intervals, with only certain subcontractors reviewed in each month. Only RCT subcontractors with a live RCT registration will be reviewed. Subcontractors selected for each month is determined by location and whether a corporate or non-corporate entity.

All subcontractors on our records have been issued with a rate determination. Newly registered subcontractors are issued with a rate determination once a contract has been notified to Revenue. As rates are amended, either through bulk review or by the subcontractor through the ROS self-review facility, the subcontractor will be notified of the new rate.

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

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