
Electronic Relevant Contracts Tax System

Part 18-02-11

Document updated December 2017

Contents

1. Introduction.....	2
2. Look up Payment Notifications	2
3. Closed Contracts - <i>Unreported Payments</i>	2
4. Closed Contracts – <i>Payments/Post Payments</i>	2
5. Contract Closed between 9 months and 18 months ago.....	2
6. eReg RCT Registration	3



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.

The eRCT system has been updated from December 2016. Changes are set out below.

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. Closed Contracts - *Unreported Payments*

Up to the end of November 2016, a Principal was able to input unreported payments up to 9 months after the end date of the contract. Since that date 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.

4. 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.

5. 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 is 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'.

If a Principal wishes to make a payment/Post payment, paragraph 3 outlines the necessary guidance which is to re-open the contract.

6. 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

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

[...]