

Certificates of Income for Non-Revenue Purposes - Self Assessment Cases

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1. Background

In the past it has been the practice for outside bodies such as local authorities and health boards to look for Revenue documentation, e.g. notices of assessment, from individuals who had applied for grants and other benefits. Revenue has always taken the view that such documentation is unsuitable if used as the sole criteria for the assessment of means, however, Revenue will make available a copy of a taxpayer's assessment, if requested.

2. Revenue documents for tax year 2013 and following years

From the year of assessment 2013 the documents that issue from Revenue are:

- a letter of acknowledgement of a customer's self assessment,
or
- a long notice of assessment which is based on the income as shown in the taxpayer's self assessment returned to Revenue.

For the year of assessment 2015 and following years a change was made to the letter of acknowledgement of a customer's self assessment. When a customer has:-

- (i) filed his or her return through ROS, and
- (ii) agreed with Revenue's calculation,

the self assessment acknowledgement letter will include 'Revenue's indicative calculation on which you based your self assessment'.

This 'indicative calculation' includes additional information about the customer's income, based on the information provided on his or her ROS return. The extra information is provided in order to be useful for customers who are asked to provide additional information about their income for the purposes of means assessment, etc. It should be noted that this 'long version' of the letter of acknowledgement will only issue where the return has been filed through ROS and the customer has agreed with Revenue's calculation.

3. Exchange of information with SUSI and HSE

The Student Universal Support Ireland (SUSI) should not require copies of these Revenue documents as legislation and procedures are in place which allow for the automatic exchange of relevant information between Revenue and SUSI. Similar arrangements are in place with the Health Service Executive (HSE). However, there may be some circumstances where the HSE or SUSI may require either a copy of the notice of assessment (where one has issued) or a copy of the customer's self assessment together with a copy of their return as submitted.

Districts may continue to be asked for additional documentation (in the form of certificates) other than that being supplied in the normal way. Since income as returned is accepted without a determination being made, Revenue officials are **not in a position to certify** a person's income for any external purpose and should, therefore, refrain from doing so.