
Mandatory electronic filing (e-filing) notification Procedures for new income tax, company, trust and partnership registrations

Part 38-01-03g

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Background

Mandatory e-filing of payments and returns, using ROS, is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting business with Revenue.

Phases 3 and 5 of mandatory e-filing required all companies, trusts, partnerships and self-assessed income tax customers to make payments and file returns for ALL taxes, by electronic means using ROS.

New company, trust, partnership or self-assessed income tax registrations – received via eRegistration or manually processed paper applications – receive a letter advising them of:

- the registration number for each newly registered taxhead,
- the obligations to file and pay electronically, and
- contact details.

Copies of the letters are included at Appendices 1 to 4 of this Instruction, with the list of specified returns and payments included in Appendix 5.

A copy of the notification is sent to the agent on record (all taxes), if applicable.

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

[...]

Appendix 1 – sample Corporation Tax registration letter

In all correspondence please quote:

Registration No: 3xxxxxxKH

N. Manager

Dublin Region

City Centre/North City Business Taxes District

Dublin 1

d027 v414 4 ??SEQSTRING??

TEST
T/A TEST
D2
D2

Enquiries: 01 738 36 12

30 Mar 2017

Notice of Corporation Tax Registration

Re: Tax Reference Number: 3xxxxxxKH

Dear Sir/Madam,

This company has been registered for Corporation Tax at the above Tax Reference number.

Contact details for the tax district dealing with Corporation Tax are shown above.

Please quote the Corporation Tax Reference number in all correspondence with the tax office.

Mandatory use of the Revenue Online Service (ROS)

Revenue provides an online facility (ROS) where you can file returns, make payments, and check your revenue account 24 hours a day.

You should note that the Company's Corporation Tax return and payment **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. You are **also** legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns. Further information regarding mandatory electronic filing and paying, using ROS, is available on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not registered for ROS you should register now, in three easy steps, by logging onto the Revenue website and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS, using the ROS facilities and additional information that will answer any questions you may have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 01 738 36 99. There are also a number of videos on YouTube/Revenue Ireland on ROS digital certificates.

Yours faithfully,

N Manager,

District Manager

Appendix 2 – sample Income Tax registration letter

In all correspondence please quote:

Registration No: 3xxxxxxS

N. Manager
Dublin Region
City Centre/North City Business Taxes District
Dublin 1

d027 v414 4 ??SEQSTRING??

TEST
T/A TEST
D2
D2

Enquiries: 01 738 36 12
30 Mar 2017

Notice of Income Tax Registration

Re: Tax Reference Number: 3xxxxxxS

Dear Sir/Madam,

You have been registered for Income Tax at the above Tax Reference number. Contact details for the Revenue office dealing with Income Tax are shown above. Please quote the Income Tax Reference number in all contacts with Revenue.

Now that you are registered for Income tax you are required to keep records, file self-assessed Income Tax returns and pay your tax, USC and PRSI liability. The filing of returns and payment of tax can be done by you or by a tax agent or accountant acting on your behalf. More information is on the website at "A guide to self-assessment" and "Starting a Business - the basic requirements for Tax purposes".

Mandatory use of the Revenue Online Service (ROS)

Revenue provides an online facility (ROS) where you can file returns, make payments, and check your revenue account 24 hours a day.

You should note that your Income Tax return and payment must be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. You are also legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns or if you are availing of certain tax reliefs and exemptions set out overleaf.

Further information regarding mandatory electronic filing and paying, using ROS, is available on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, in three easy steps, by logging onto the Revenue website and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS, using the ROS facilities and additional information that will answer any questions you may have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 01 738 36 99. There are also a number of videos on YouTube/Revenue Ireland on both ROS digital certificates and completing your Income Tax return.

If we have a record of a tax agent acting on your behalf, the agent will receive a copy of this letter.

Yours faithfully,

N Manager,
District Manager

Appendix 3 – sample Trusts registration letter

In all correspondence please quote:

Registration No: 3xxxxxxSH

N. Manager
Dublin Region
City Centre/North City Business Taxes District
Dublin 1

d027 v414 4 ??SEQSTRING??

TEST
T/A TEST
D2
D2

Enquiries: 01 738 36 12
30 Mar 2017

Notice of Income Tax Registration

Re: Tax Reference Number: 3xxxxxxSH

Dear Sir/Madam,

This trust has been registered for Income Tax at the above Tax Reference number.

Contact details for the tax district dealing with Income Tax are shown above.

Please quote the Income Tax Reference number in all correspondence with the tax office.

Mandatory use of the Revenue Online Service (ROS)

Revenue provides an online facility (ROS) where you can file returns, make payments, and check your revenue account 24 hours a day.

You should note that the Trust's Income Tax return and payment **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. You are **also** legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns. Further information regarding mandatory electronic filing and paying, using ROS, is available on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not registered for ROS you should register now, in three easy steps, by logging onto the Revenue website and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS, using the ROS facilities and additional information that will answer any questions you may have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 01 738 36 99. There are also a number of videos on

YouTube/Revenue Ireland on ROS digital certificates.

Yours faithfully,

N Manager,
District Manager

Appendix 4 – sample Partnership registration letter

In all correspondence please quote:

Registration No: 3xxxxx3OH

N. Manager
Dublin Region
City Centre/North City Business Taxes District
Dublin 1

d027 v414 4 ??SEQSTRING??

TEST
T/A TEST
D2
D2

Enquiries: 01 738 36 12
30 Mar 2017

As Precedent Acting Partner of TEST

Notice of Income Tax Registration

Re: Tax Reference Number: 3xxxxx3OH

Dear Sir/Madam,

This partnership has been registered for Income Tax at the above Tax Reference number.

Contact details for the tax district dealing with Income Tax are shown above.

Please quote the Income Tax Reference number in all correspondence with the tax office.

Mandatory use of the Revenue Online Service (ROS)

Revenue provides an online facility (ROS) where you can file returns, make payments, and check your revenue account 24 hours a day.

You should note that the partnership's Income Tax return **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. Further information regarding mandatory electronic filing and paying, using ROS, is available on www.revenue.ie.

You are **also** legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not registered for ROS you should register now, in three easy steps, by logging onto the Revenue website and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS, using the ROS facilities and additional information that will answer any questions you may have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 01 738 36 99. There are also a number of videos on

YouTube/Revenue Ireland on ROS digital certificates.

Yours faithfully,

N. Manager,
District Manager

Appendix 5 – list of specified returns and liabilities

Specified Returns* and Specified Tax Liabilities* that must be paid and filed on ROS if they are applicable to your circumstances include

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Form P30 Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due Quarterly VAT due on e-services
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3 rd Party Payments Return (46G/46G company)	Annual Return	-
Air Travel Tax	Annual Return	Monthly payment

***Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.**

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to the Revenue address overleaf.

“capacity” means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TAC's website <http://taxappeals.ie> contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.