

Updated April 2015

Revenue Online Service (ROS)

Contents

| | |
|--|---|
| Introduction | 1 |
| 2. ROS for Business Customers and Tax Practitioners | 2 |
| 2.1 Benefits of ROS for Business Customers and Tax Practitioners | 2 |
| 2.2 ROS Security for Business Customers and Tax Practitioners | 3 |
| 2.3 Registration process for Business Customers and Tax Practitioners..... | 3 |
| 2.4 Services available to Business Customers and Tax Practitioners..... | 4 |
| 2.5 Mandatory Filing and iXBRL | 6 |
| 2.6 Help for Business Customers and Tax Practitioners | 7 |
| 2.7 Technical Requirements..... | 8 |
| 3. Customer Service Standards..... | 8 |
| 4. Legislation underpinning ROS..... | 8 |

Introduction

The Revenue On-Line Service ([ROS](#)) is Revenue's interactive internet facility providing customers and their agents (in appropriate cases) with a quick, secure and cost effective method to conduct their business electronically with Revenue 24 hours a day, 7 days a week, 365 days a year.

At the touch of a button Revenue customers can manage their own tax affairs online, access the latest information on their Revenue accounts and receive instant acknowledgements to all online transactions. ROS caters for more than 22 different taxes and duties e.g. Income Tax, Corporation Tax, Inheritance Tax, Employers PAYE, VAT, Betting Tax, eStamping, eRCT, Charity Donations and Diesel Rebate Schemes.

ROS is a self-service process, which has removed the need for customers to make direct contact with Revenue. Revenue has eliminated the need for customers to send documentary evidence to support their claims/returns, which eliminates further customer contacts. This has led to a reduction in customer contacts by phone, written correspondence and visits to the public offices.

Revenue offers online services for ROS for Business Customers and Tax Practitioners.

Consultation with strategic partners has been an ongoing feature of ROS development.

Self-service over the Internet is Revenue's preferred method of delivering Customer Service.

2. ROS for Business Customers and Tax Practitioners

ROS is an internet based system that enables Revenue Customers and their agents to conduct their business with Revenue electronically, at a time and place of their choosing. Customers can file returns and make payments, obtain details of their Revenue Account and calculate liability and tax repayments.

2.1 Benefits of ROS for Business Customers and Tax Practitioners

- Instant access to their Revenue account – Customer Information Service
- Instant acknowledgement of all ROS transactions
- No duplication thereby reducing compliance costs
- The elimination of clerical error as there is no intervention by Revenue staff
- Secure access 24 x 7 x 365
- Online calculators are provided for complex calculations
- Forms are user friendly and intuitive
- Environmentally friendly
- Repayments are received by customers in five working days, however, if a claim is selected for a random verification check, the process may take longer
- All developments take account of the requirements of customers with disabilities
- Access Control allows business customers and practitioners to set the access rules within their own company. Access can be restricted to certain staff, to various services, or clients within their own organisation.
- Self Employed Individuals are obliged to file and pay their Income Tax liability by the 31st October in the year following the year of assessment. However, customers who e-pay **and** e-file usually have an extended deadline to meet their obligation. This is communicated to customers by way of eBrief on an annual basis.

2.2 ROS Security for Business Customers and Tax Practitioners

ROS provides secure communications between customers and Revenue. Revenue assures its customers that access to ROS preserves the confidentiality, privacy and integrity of data. The authentication of the sender is secure. In addition, Revenue's computer system is protected from attack via the Internet and customers' computer systems are protected from any attack. ROS ensures that the communications and transactions between customers and Revenue cannot be repudiated at a later stage. Revenue fulfils its obligations under the Data Protection legislation.

The key means through which this is achieved is the use of Digital Certificates for authentication purposes. This provides digital signing of data and provides strong encryption to secure data being transmitted. A Digital Certificate is a guarantee by the Certification Authority (i.e. the Revenue Commissioners in this case) that the private key, which is contained in the certificate and is used for authentication and signing purposes, can only be used by the person to whom it belongs.

Revenue set up a Public Key Infrastructure. This was done in association with LanCommunication/RSA Security, one of the foremost global companies dealing with the area of secure transactions on the Internet.

The ROS application uses Java applets for certificate download, login to ROS and sign and submit screens. The Applets read the users' digital certificate from their PCs and uses public key infrastructure (PKI) digital signature technology. The Digital Certificate is downloaded to the default directory C:\ Drive of the customer's PC. Customers are advised to save a backup copy of their Digital Certificate onto a CD\USB Memory Stick in the event of difficulties with their PC. This ensures that customers have a copy in the event of the hard drive being wiped.

While Java Applets is the default option to log in to ROS users also have the option to use Java Script when logging into ROS. For more information on Java refer to ROS Help click [here](#).

Digital Certificates are renewed every two years and customers are prompted to renew by e-mail.

2.3 Registration process for Business Customers and Tax Practitioners

Go to <http://www.revenue.ie/>. Under the ROS logo, select '**Register for ROS**' and follow the three-step process, at the end of which the customer will be issued with a Digital Certificate.

- Step 1: Apply for ROS Access Number (RAN), which for security reasons is sent by land mail to the customer.
- Step 2: Apply for Digital Certificate by inputting the RAN and awaiting the receipt of a system password, which is also posted to the customer.
- Step 3: Enter the system password to retrieve the Digital Certificate

All three steps must be completed before a customer can access ROS.

The Digital Certificate enables the customer to access ROS and utilise its full range of services. To ensure security of the service, the registration process involves issuing ROS Access Numbers and Systems Passwords by post. The process typically takes eight working days, so customers are urged to commence the registration process well in advance of any filing deadlines that may apply.

2.4 Services available to Business Customers and Tax Practitioners

- File Tax Returns, including Income Tax, Corporation Tax, Employer's Returns, Vehicle Registration, Customs and Excise etc. The full list of returns is at

<http://www.revenue.ie/en/online/ros/ros-services.html>

- View Returns filed and due.
- Make payments.
- View payments made.
- Request a statement of account.
- Client Information services.

Customers can use the ROS Information Services to view all information held on their Revenue file e.g. Payments made, Returns due or filed, Repayments made or due, Tax Registration details, etc.

- ROS Offline Application

The ROS Offline Application enables you to download a template for many Revenue forms so that they can be completed offline.

The list of forms available for download on the ROS Offline Application can be viewed [here](#)

Saved forms can then be uploaded by logging into ROS with your digital certificate.

Users of the ROS Offline application should regularly check that they have the latest version downloaded. You can check the version by selecting Help/about on the offline application. The new version will be required for downloading all new forms or versions of forms released.

To download the ROS Offline Application go to the Revenue website, www.revenue.ie.

Under the **What can I do online?** section on the Revenue homepage, click on "Get Desktop Apps". "ROS Offline Application"

- ROS Payment Methods

Revenue offers ROS customers 3 methods of making online payments.

1. *ROS Debit Instruction* (see further details below).
2. *Credit Card\Debit Card*
3. *Online Banking* allows customers to use their PC, laptop etc. to do their banking over the Internet. For full details customers must contact their bank. This facility applies to Income Tax and Capital Gains Tax only.

For more information on ROS Payment Methods click [here](#)

ROS Debit Instruction (RDI)

Customers or their agents may set up an RDI online and sign and submit through ROS. The Digital Certificate is used to carry out the signing procedure. Revenue will then process the RDI with the relevant bank. Only Irish bank accounts are accepted when setting up an RDI.

RDI is not a fixed monthly amount. The customer determines the amount of the payment and when the payment is made. RDI does not confer on Revenue a right to take money from a customer's bank account.

Amended ROS Debit Instruction (RDI)

ROS provides a facility to amend an RDI to add tax types not already associated with the RDI. It is also possible to amend all bank account details associated with an existing RDI – i.e. bank account number, bank sort code and bank account name.

➤ Access Control

In many tax practices and in larger businesses, staff may have different levels of authorisations in relation to certain clients or in relation to filing certain returns. ROS provides an access control system that allows the ‘administrator’ in the firm (e.g. the Senior Partner or Financial Controller), to set the appropriate access for their staff. The access control system is hosted on ROS but is maintained by the administrator using his or her Digital Certificate for identification and access.

➤ Dual or Single Signature

The ROS Administrator can set Dual or Single signature requirements for the following ROS Debit Instruction and Returns for VAT, PAYE-Emp, Income Tax, Corporation Tax, DWT, PSWT, SSIA, DIRT, IUT, LAET, Environmental Levy and IT 38. (Located under Admin Services - Other Functions – Set Signature Requirement button).

➤ ROS Payments and Auditor Independence (US SEC Regulations)

Audit firms who represent taxpayers who have obligations under the independence requirements of the United States Securities & Exchange

Commission (US SEC) may file Returns but cannot authorise Payments in respect of these taxpayers. These agents require a separate Tax Advisor Identification Number (TAIN) and a Digital Certificate with no facilities to authorise payments. Payments are made directly by the taxpayer using their own Digital Certificate. Audit firms hold a separate TAIN and Digital Certificate with authority to file Returns and authorise payments for their other clients.¹

➤ Employers Dual Agents

ROS can accommodate employers who wish to nominate two different agents or payroll firms to administer their payroll affairs. This applies to customers who wish to have one agent nominated to look after the payroll for their employees and another agent to file their Payroll returns – e.g. P30, P35, etc.

➤ Agent access to Employer's Tax Credit Certificates

This facility allows agents search for employers' P2Cs (Tax Credits for employees) via the 'P2C Search Facility' link on the Agent's Services Page. It is not necessary for the employer to be a ROS customer. The agent must, however, be linked to the employer, under the Employer Tax heading (PREM).

2.5 Mandatory Filing and iXBRL

Mandatory electronic filing of payments and returns using Revenue's Online Service (ROS) is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

Since 2009 the categories of taxpayers obliged to pay and file electronically has been expanding. Amongst the categories of cases obliged to efile and epay are Government Departments, all companies, trusts, partnerships, VAT registered cases and employers with greater than or equal to 10 employees.

Please refer to the Mandatory e-Filing section of www.revenue.ie including the FAQ section therein, for further information.

The mandatory eFiling obligation extends to the submission of financial statements in iXBRL. The requirement to file accounts in iXBRL is currently mandatory for companies dealt with in Large Cases Division (phase 1) and companies other than those who meet all three of the following criteria (phase 2)

- The Balance Sheet Total of the company does not exceed €4.4 million;
- The amount of the turnover of the company does not exceed €8.8 million; **and**
- The average number of persons employed by the company does not exceed 50.

¹ This development was in response to concerns raised by audit firms that the ROS Debit Instruction (RDI) facility for payments of liabilities could conflict with the independence requirements of the United States Securities & Exchange Commission (US SEC). As a result, audit firms whose clients included companies that are themselves listed or related to a company listed on the New York Stock Exchange, were reluctant to use ROS. The main reason for this is that the RDI facility is viewed as potentially constituting a prohibited management service as against an allowed tax service under the SEC rules.

The meaning of Balance Sheet Total has given rise to many queries and to allay confusion, Revenue is changing its meaning from 'Total Net Assets' to 'Aggregate of Assets without deduction of liabilities'. This brings the threshold of € 4.4 million into line with the way it is applied by the Companies Registration Office. There are no changes to the other two criteria and all three will still have to be met to avail of exclusion from mandatory iXBRL filing under Phase 2.

As a result of this change the following transitional arrangements will apply in respect of the Phase 2 'Balance Sheet Total' criterion:

- No changes are required by Corporation Tax filers that used the 'Total Net Assets' test on Corporation tax returns filed to date.
- For the period from the date of this manual to 31st October 2015, corporation tax filers may use either the 'Total Net Assets' test or 'Aggregate of Assets without deduction of liabilities' test when determining if they are excluded from mandatory iXBRL filing under Phase 2.
- From 1st November 2015 the “Aggregate of Assets without deduction of liabilities” is the only test that should be applied when considering if the balance sheet total of the company does not exceed €4.4 million.

Information on iXBRL is available on the Revenue Website at the following link:

<http://www.revenue.ie/en/online/ros/ixbrl/index.html>

2.6 Help for Business Customers and Tax Practitioners

Revenue offers customers a wide range of contact options for queries relating to ROS:

➤ *ROS Technical Queries*

Telephone: ROS Technical Helpdesk 1890 20 11 06.
International customers please call +353 1 7023021
Email: send email to roshelp@revenue.ie;

➤ *ROS Payments Support Unit*

Telephone 1890 226336
International customers may contact us on +353 1 702 3052
Email: rospayments@revenue.ie

➤ *Tax Technical Queries – ROS Liaison Officers*

Revenue has a network of ROS Liaison Officers (RLOs) throughout the country. Their role is to provide assistance and support, to customers and practitioners. For contact details of the RLO's, just click on the [Contact Details](#) link.

2.7 Technical Requirements

To view ROS technical requirements, please logon to www.revenue.ie and visit the ROS Help [here](#) to view the ‘System Requirements [System Requirements](#) and the [ROS System Compatibility Check](#)

3. Customer Service Standards

It has been Revenue policy to give priority to ROS customers and to actively encourage Customers and Agents to use the Revenue Online Services. As an incentive to encourage customers, the published [Revenue Customer Service Standards](#) commit to a more favourable timeframe for processing returns and repayments for online customers.

4. Legislation underpinning ROS

The 1999 Finance Act included enabling legislation for the electronic filing of tax returns. The legislation was inserted by way of a new Chapter 6 of Part 38 of the Taxes Consolidation Act 1997. Apart from setting out the legal basis for electronic returns the Act also allowed Revenue become a Certification Authority, for issuing digital certificates, which are used to sign electronic returns. A new section 917EA of the TCA 1997 was also inserted in 2003, supplemented by regulations in 2008, 2011 and 2012 providing for a scheme of mandatory electronic filing of returns and payment of tax liabilities for certain categories of taxpayer.

Digitally signed transmissions: The legislation provides for the approval of persons to transmit data in an approved manner, i.e. ROS.

Significant aspects of it are:

- Allowing an approved or authorised person electronically transmit the information required on a return on behalf of a taxpayer without the need for the taxpayer’s signature. Once this is done, the person’s *legal* obligation to make the return is deemed to have been satisfied.
- Doing away with the need to submit supporting documentation or declarations.
- Recognising electronic transmissions for legal purposes.

It is important to emphasise that the obligation to make a return and all the legal requirements to furnish accurate information still rests with the taxpayer who is legally required to make the return and not the person who electronically transmits the

information, (unless this is the person who is obliged to make the return in the first instance).

A more recent version of this manual is available.