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Revenue Online Service (ROS)

Contents

No table of contents entries found.

A more recent version of this manual is available.

1. 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 25 different taxes and duties including Income Tax, Corporation Tax, Capital Acquisitions Tax, Employers PAYE, VAT, Betting Tax, eStamping, eRCT, Charitable 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 public offices.

Revenue offers online services for ROS 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.

3. 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 business. 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.
- Beneficiaries who received gifts or inheritances with valuation dates in the year ended 31st August are obliged to file the return and make any payment due by 31st October of the year. 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.

4. 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 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.

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

Java Script is used to login to ROS. To login using Java Script, you must use an Internet Browser that supports Java Script. Details to assist and support customers using Java Script is available on the [ROS Help Centre](#).

5. Registration process for Business Customers and Tax Practitioners

Go to 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 a 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 start the registration process well in advance of any filing deadlines that may apply.

6. Services available to Business Customers and Tax Practitioners

The service provides for the electronic filing and payment of over 25 different taxes and duties for business clients including:

File Tax Returns, including Income Tax, Corporation Tax, Employer's Returns, Capital Acquisitions Tax, Employers PAYE, VAT, Betting Tax, eStamping, eRCT, Charitable Donations and Diesel Rebate Schemes, Vehicle Registration Tax, Customs and Excise etc.

- 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.

6.1 ROS Offline Application

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

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 latest 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 **ROS** section on the Revenue homepage, click on “Get Desktop Apps”. “ROS Offline Application”

6.2 ROS Payment Methods

Revenue offers ROS customers various methods of making online payments.

- ROS Debit Instruction (see further details below).
- Credit Card\Debit Card.
- 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.
- Revenue has introduced an [online payment facility](#) which enables taxpayers to engage electronically through an online web portal when making a payment. The payments facility is available through ROS for tax, interest, penalty, audit or attachment.

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.

6.3 Refunds

For mandatory e-filers, cheques will no longer issue to customers for refunds for all taxes. When in a tax refund position, customers need to ensure that their bank account details are recorded on ROS and are up-to date. Customers should login to ROS and on the **My Services** page click on **Manage Bank Accounts** (under Payment Details) and in the Refunds section, select **Manage EFT**.

6.4 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.

6.5 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, IncomeTax, Corporation Tax, DWT, PSWT, SSIA, DIRT, IUT, LAET, Environmental Levy and IT 38. (Located under Admin Services – Other Functions – Set Signature Requirement button.)

6.6 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

7. 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.

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.

Since 2009 the categories of taxpayers obliged to pay and file electronically has been expanding. Amongst the categories of customers obliged to efile and epay are Government Departments, all companies, trusts, partnerships, VAT registered businesses and employers with 10 employees or more. All newly registering/re-registering Income Tax customers are required to file and pay electronically since 1 January 2015.

Please refer to the [Mandatory e-Filing](#) section of the Revenue' website 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.

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.

The following enhancements were made to the iXBRL functionality.

- The addition of a download link for successfully uploaded iXBRL documents on the manage financial statements screen.

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Manage Financial Statements

The below table shows Financial Statements that have been submitted to, or are yet to be received by Revenue, their status and any relevant actions. To search for previously filed Financial Statements, please enter the notice number below and click search.

Enter Notice Number: Search

Type of Document	Period	Status	Actions	Notice Number
Financial Statements (XBRL)	01/01/2015 - 31/12/2015	Not Received	Submit	N/A
Financial Statements (XBRL)	01/01/2014 - 31/12/2014	Not Received	Submit	N/A
Financial Statements (XBRL)	01/01/2013 - 31/12/2013	Not Received	Submit	N/A
Financial Statements (XBRL)	01/01/2012 - 31/12/2012	Not Received	Submit	N/A

[Information on iXBRL](#) is available on the Revenue Website at the following link:

8. Help for Business Customers and Tax Practitioners

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

ROS Technical Queries

Phone : 1890 201106 (353 1 7023021)

Email : roshelp@revenue.ie

MyEnquiries : Submit an enquiry selecting the headings:

“Other than the above” -> “Revenue Online Service (ROS) Technical Support”

- **ROS Payments Support Unit**

Phone : 1890 226336 (353 1 7023052)

Email : rospayments@revenue.ie

MyEnquiries : Submit an enquiry selecting the headings:

“Other than the above” -> “Revenue Online Service (ROS) Payments”

- **Tax Technical Queries**

Revenue is committed to providing support and assistance to our ROS customers who have tax technical queries. Customers can [contact us](#) by using Revenue’s MyEnquiries service or our dedicated 1890 phone lines.

9. 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.

10. 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.

11. 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 customer.

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.
- Eliminating 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).