Revenue Online Service (ROS)

Part 38-06-01

Document last updated October 2021

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1 Introduction

The Revenue Online Service (ROS) is an online service for business customers and tax agents or transaction advisors. ROS provides customers and their agents/advisors (in appropriate cases) with a quick, secure and cost-effective method to conduct their business electronically with Revenue.

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 a number of different taxes and duties including Income Tax, Corporation Tax, Capital Acquisitions Tax, Employers' PAYE, VAT, Betting Tax, Vehicle Registration Tax, eStamping, Statement of Affairs (Probate), ePSWT, eCG50, Relevant Contracts Tax (eRCT), Charitable Donations and the Diesel Rebate Scheme.

Self-service online is Revenue's preferred method of delivering customer service. ROS is a self-service process which has removed the need for customers to make direct contact with Revenue. In most cases Revenue does not ask customers to send documentary evidence to support their claims/returns, which eliminates further customer contacts.

Consultation with key stakeholders in the design and enhancement of ROS has been an ongoing feature of its development.

2 ROS for Business Customers, Tax Agents and Transaction Advisors

ROS enables Revenue's customers, agents or advisors 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 Agents/Advisors

- Instant access to their Revenue account, a Customer Information Service
- Instant acknowledgement of all ROS transactions
- No duplication thereby reducing compliance costs
- The elimination of clerical error as there is no additional data processing
- Online calculators are provided for complex calculations
- Forms are user-friendly and intuitive, and increasingly include pre-populated information to assist filers
- Facility to update profile and contact information, including updating address details and bank details for repayments due
- Environmentally friendly with a reduced need for paper
- Quicker turnaround than for non-ROS activities such that 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
- Services and screens take account of the requirements of customers with disabilities and best practice in accessibility
- Access Control allows business customers and agents/advisors to set the access rules in line with their own requirements or governance arrangements. Access can be restricted to certain staff, to various services, or clients within their own organisation.

- An extended deadline for some filings, including for self-employed individuals to file and pay their income tax or capital gains tax liability, and for beneficiaries of gifts or inheritances with valuation dates up to end-August to file and pay their CAT liability.

4   ROS Security

ROS provides secure communications between filers 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 designed to meet best practice in security and access. 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 means through which ROS activity is secure is achieved through 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 (in this case the Revenue Commissioners) 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.

4.1   Renewing your ROS Digital Certificate

Digital certificates are renewed every two years and customers are prompted by e-mail to renew. If a digital certificate expires and access to ROS is lost, a new digital certificate must be obtained by using the Reset ROS login option or by re-registering. Software packages, e.g. payroll, customs clearance or RCT, etc., may have embedded digital certificates which need to be renewed every two years, and ROS access may be affected if a certificate is not renewed when prompted to do so. Additional information on certificate renewal is available online.

Java Script is used to login to ROS which means customers/agents/advisors must use an internet browser that supports Java Script. Clearing browsing history may remove the digital certificate from the internet browser, if it's downloaded to temporary storage. Customers should ensure that they have securely saved the digital certificate so that it can be loaded again as explained on the Revenue website.

5   Registration process for business customers and agents/advisors

Register for ROS and follow the three-step process, to get a digital certificate.

Step 1: Apply for ROS Access Number (RAN), which for security reasons is sent by post to the customer's address on our records. **The RAN is valid for 3 months**.

Step 2: Apply for Digital Certificate by inputting the RAN and awaiting the receipt of a system password. The temporary ROS system password is sent by email or text message depending on which option the customer chooses. Text messages are sent only to Irish and UK mobile numbers. Customers are advised that their **system password is valid for 1 hour** and if they cannot complete the process within the hour, they must re-apply for a system password (by re-inputting the RAN).

Step 3: Enter the system password to **Download and Save** the Digital Certificate. Customers will be required to select 5 security questions from a list of 10 questions before they can download and save their ROS certificate. Customers are reminded to save a copy of the Digital Certificate on

their computer when downloading it, which ensures that the Certificate is safely stored on their computer.

All 3 steps must be completed before a customer can access ROS.
Tip: If you forget where the Digital Certificate file is saved and are prompted to load a certificate, you may be able to search your computer for a "p12" file. Additional information for Windows and MAC users is available here.

Issues Accessing ROS
If you experience issues when attempting to login to ROS, please access the ROS Help information on our website which includes information to assist you with login error issues ROS Login Issues
Further information can be found on ROS Help of common issues that may arise and how to resolve them.

5.1   ROS Profile

The ROS Profile contains customer or ROS user contact details. ROS Administrators are reminded to check their contact details and to update them if email addresses or phone numbers are changed.
Note: All ROS notification email are sent to the official primary email address on record.
ROS notification emails for each tax type/registration number may also be sent to a different email address provided the specified email address has been updated in the secondary email address fields.

The addition of security questions in the customers' ROS Profile speeds up the process for retrieving lost and expired ROS Certificates and forgotten passwords. The inclusion of security questions is in line with international best practice to strengthen security arrangements and is a means of authenticating a customer's ROS identity.

New ROS customers are asked to set their security questions when they download and save their Digital Certificate (Step 3). Customers are asked to select 5 security questions from a list of 10 questions. ROS customers who already had a ROS certificate prior to the introduction of the Reset ROS Login facility are prompted to set up security questions in their Profile screen. Customers need to remember the answers to their selected questions in order to be able to use the self-service Reset ROS Login facility.

5.2   Reset ROS Login

The Reset ROS Login can be used by ROS Administrators to download a new ROS Certificate if their certificate is lost or expired, or they have forgotten their password. To use the Reset ROS Login option, customers must have security questions set up and contact details must be up-to-date, including an active email address and mobile phone number.

ROS customers will be asked to answer two randomly selected questions from the five selected questions. ROS customers will have two attempts to answer the security questions. If the ROS customer provides incorrect answers to the security questions, they will not be able to download a new cert and will have to either re-register for ROS or contact the ROS Technical Helpdesk (details below).

ROS sub-certificate users will not be asked to set up security questions. If a sub-user forgets ROS login password, they should contact their ROS Administrator to get a new cert.

- The ROS Administrator must request a new sub-user certificate for that sub-user and grant the appropriate permissions.
- The ROS Administrator must provide the ID Ref and System Password to the sub-user.
- The sub-user can download and save the new certificate immediately, to regain ROS access.

Further information, including videos, is available on the [ROS Help Centre](#).

5.3   ROS Mobile Certificate

ROS sub-certs are compatible with mobile devices. ROS Administrators can request a sub-cert, to be used on a mobile device, by using the Administrator's Services tab in ROS . The ROS sub-cert must be downloaded to the sub-user's mobile device browser. Further information is available on the [ROS Help Centre](#).

5.4   ROS and myAccount

ROS and myAccount are **different** online services but Revenue recognises that customers may need to use either of these online services at different times to carry out their business with us. To access both services, customers must be registered for both services.

myAccount customers who are registered for Income Tax, Employers' PAYE or Capital Acquisitions Tax have the option to register for ROS from the "Manage My Record" card in myAccount. Customers will receive their ROS system password by text or email and will be able to download their ROS digital certificate immediately. Customers can log in to ROS from the "ROS" card in myAccount.

The Reset Login option on the "ROS" card allows ROS Administrators to download a new ROS certificate if their ROS certificate is lost or expired, or the password is forgotten.

myAccount can also be accessed by individuals who have a verified MyGovID account with the Department of Social Protection (DSP). The MyGovID password can be used to sign in to myAccount and avail of the ROS Registration and other functions.

6   Customer/Agent/Advisor update addresses in ROS

ROS Administrators can update official and/or business addresses in their ROS Profile by accessing the link "Update Official or Business Address" (see Figure 1 overleaf).

You can switch between the Official or Business tabs to complete the necessary fields. When the address update is completed, select "Save" at the bottom of the screen and proceed to "Sign and Submit" to ROS.

There is an on-screen acknowledgement of the successful address update and a notification is sent to the ROS Revenue Record to confirm that an address update was processed.

Note: Companies who use the address change facility should also inform the Companies Registration Office (CRO) of their address change.

Married individuals (official address):

ROS will check if the customer is married or in a civil partnership when the address is being updated and if the customer is married or in a civil partnership, the following message is displayed on the screen.

Please note: [Name] is registered as married on our Revenue records. Any update to your official address fields, including your Eircode, will also update the official address details we hold for your spouse/civil partner.

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

[...]

Figure 1 Customer – Update Address Contact details

ROS users with active VAT and/or PREM registrations will be presented with an option to update all their tax registration addresses.

Figure 2 VAT and /or PREM customers

Non-Irish Address: Where the contact address details are not in the Republic of Ireland, a link will be displayed "My Address is not in the Republic of Ireland". Once accessed the required fields must be completed including the "Country" from the dropdown menu.

6.1 ROS Agents/Advisors - Address Update

ROS Agents/Advisors, who are Administrators, can update their "Agent Address" details via their profile tab by clicking on "Agent Official Address" under the Security Questions section.

Agent Official Address

Update Agent Address

Figure 3 ROS Agents Address changes via the Profile Tab

ROS Agents/Advisors who are Administrators or sub-user digital certificate holders with "Admin Permissions" can update a client's official and/or business addresses. This permission can be given by their Agent/administrator from within the 'Admin Services' tab similar to all other sub-users' permissions. Once the Client is selected, a new tab "Client Profile" will be available. This tab is only accessible from the "Client Services" screen.
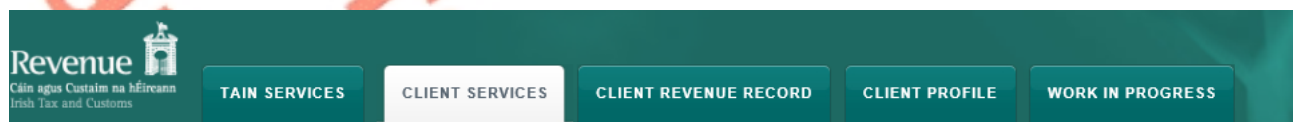
Figure 4 Client Profile Tab displayed for sub-user with Amend Address permission.

Note: If a client is registered as married on Revenue's records, any update to his or her official address fields, including an Eircode, also updates the official address details for his or her spouse/civil partner.

7 Services available to Business Customers and Agents/Advisors

ROS provides for the electronic filing and payment of a range of different taxes and duties for business clients and agents/advisors 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 the Diesel Rebate Scheme, Vehicle Registration, Customs and Excise, Statement of Affairs (Probate), ePSWT,eCG50 etc.,

- view returns filed and due to be filed,

- make payments or view payments made,

- claim repayments, including Home Renovation Incentive and Help to Buy,

- make offsets to settle other tax liabilities,

- request a statement of account.

Customers can use the ROS Information Services to view information held on their Revenue file, e.g. payments made, returns due or filed, repayments made or due, tax registration details, etc.

Customers or agents/advisors can access services such as online registration for additional taxheads, apply for tax clearance or letter of residence, access MyEnquiries or use the PAYE services such as Jobs and Pensions (see Tax and Duty Manual (TDM)) Part 38-06-04

7.1   Customer - My Services

When you log in to ROS, you are on the My Services screen and can access all ROS services from this screen. The 'My Frequently Used Services' allows you to select up to 9 frequently used services from a designated list. This functionality is available to ROS Administrator users and ROS sub cert users.

The 'Employer Services' panel is displayed to customers who are registered for Employers' PAYE/PRSI. Services available to employers include (a) request Revenue Payroll Notifications (RPNs), (b) submit payroll, (c) view a list of previous Statements of Account, or (d) view the most recent Statement/Return.

Figure 5 Customer - My Services screen

Figure 6A Customer - My Services Screen

7.2   Agent/Advisor – TAIN Services

When you log in to ROS as an agent or advisor, you are brought to the TAIN Services screen. The frequently used services panel is at customer level and is not available to Agents/Advisors.

Figure 7 Agent/Advisor – TAIN Services Screen

Other Services	
MyEnquiries	View Property History
VAT Number Verification	
Manage Financial Statements	
Upload Multiple Financial Statements	
Trust Register Functions	
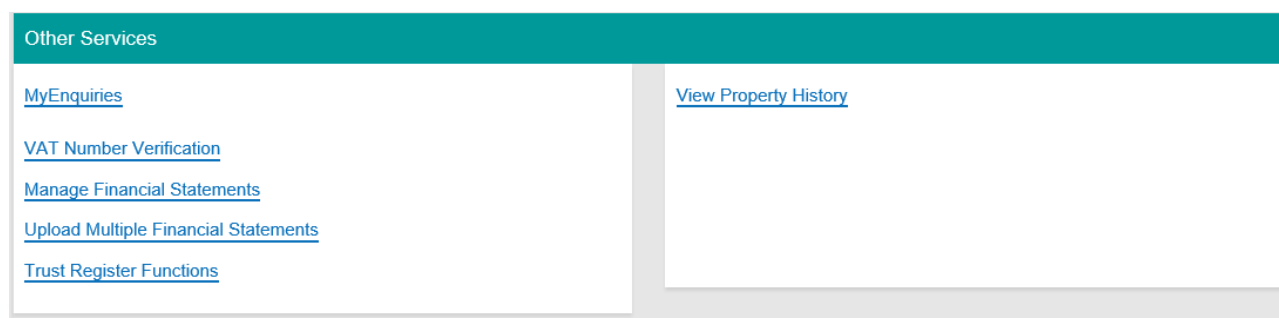
Figure 8A Agent/Advisor – TAIN Services Screen

7.3   Agent/Advisor Notifications

Each time Revenue issues a notification to customers' and agents'/advisors' ROS inboxes, an email issues to the nominated email addresses of those customers and agents/advisors.

An exception applies in respect of Payroll Statements. Since February 2019 Revenue generates a Statement for every employer, on the 5th of every month. The Statement contains the totals due for income tax, PRSI, USC and LPT for all payroll submissions with a pay date in the reference month. As the Statements are available by the 5th of each month and given the large volume of emails that could issue to some payroll agents, Revenue is not sending emails to agents when the statement notification is sent to ROS Inboxes. Agents should check their ROS Inbox on the 5th of each month or sign-in to ROS to view the monthly statement for each employer that is linked to them.

Revenue will continue to send emails to employers where an email address has been provided.

7.4   ROS Online

A number of returns are available 'online' which means that a range of data from Revenue's systems is pre-populated on the form, which helps customers in completing their return. For income tax return filers, information on employment earnings and occupational pensions, payments from DSP, Relevant Contracts Tax (RCT) payments and where relevant payment from third parties such as the Department of Agriculture, Food and the Marine is available on a pre-populated form.

An 'online' form can be completed in stages so a filer can download the online form and review the pre-populated information on the return and provide additional information or update the information before submitting the return.

7.5   ROS Offline Application

The ROS Offline Application enables a filer 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, and click on 'Sign in to ROS' at the top of the screen. On the next page, under the section "Useful Links" click on "ROS Offline Application".

8   ROS Payment Methods

ROS customers have a number of options for making online payments.

- ROS Debit Instruction (see further details below).
- Credit Card/Debit Card
  The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customer of Large Corporates Division, Medium Enterprises Division and Large Cases - High Wealth Individuals' Division.
- Revenue has introduced a simplified online payment facility which enables taxpayers to engage electronically through an online web portal on [Revenue website](#) to make a payment. The payments facility is also available through ROS for tax, interest, penalty, audit or attachment. Further [information](#) is available on the Revenue website.

8.1   ROS Debit Instruction (RDI)

Customers or their agents may set up an RDI online and sign and submit through ROS. All ROS Debit Instructions (RDIs) should be in place in advance of due payment dates. The Digital Certificate is used to carry out the signing procedure. Revenue will process the RDI with the relevant bank. Please ensure that RDIs are set up with a bank that is in the Single European Payment Area (SEPA). You can check this with your bank before setting up the RDI. The RDI should be set up with a Euro current account.

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

8.2   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. International Bank Account Number (IBAN), and Bank Identifier Code (BIC) and account name.

8.3   Direct Debit for Employers' Income Tax

Employers can apply to pay their PAYE/USC/PRSI/LPT in monthly instalments by direct debit. Such amounts paid by direct debit should be sufficient to cover 90% of the employer's overall monthly liability. A facility is provided for employers to amend the monthly amount during the year where it is found that payments are not sufficient to cover the annual liability.

8.4   Variable Direct Debit for Employers' Income Tax

All customers, regardless of outstanding returns/balances can apply to be included on the Variable Direct Debit scheme. The variable direct debit will collect the balance for the current period only. Collection will take place on the third last working day of the month followed by a second attempt seven working days later, if the first attempt fails. The second attempt at collection will be deemed a late payment so penalties and/or interest on late payment will apply.

Employers wishing to avail of a direct debit facility should contact:

Direct Debit
Collector General
Sarsfield House

Limerick.
Eircode: V94 R972
Telephone: 01 7383663

Further information on Direct Debits see TDMs Guidelines – Direct Debit for current taxes and Preliminary Income Tax – Direct Debit Guidelines.

8.5   Phased Payment Arrangements

ROS registered customers with an active digital certificate can avail of a Phased Payment Arrangement.
Where an agent is acting on behalf of a customer in relation to a Phased Payment Arrangement, an authorisation from the customer will be required. The agent will be prompted to upload the authorisation via the Online Phased Payment link in ROS and thereafter will receive notifications in relation to the arrangement. The Agent's Guide to the Collector-General's Division has been updated to reflect the above. Refer to the TDM Guidelines for Phased Payment Instalment Arrangements

8.6   Payments in myAccount if not ROS registered

If you do not have an active ROS digital certificate and your Agent is filing a return on your behalf, you can pay your Income Tax, Capital Gains Tax and Capital Acquisitions Tax online through myAccount, on the 'Payments/Repayments' card. You can register for myAccount and ROS on Revenue.ie.
You can make payments online using a current bank account. The Revenue Commissions will request payment from your bank on the date the payment is made. It will take an additional 2/3 working days for the payment to process.

9   Refunds and Repayments

For mandatory e-filers, any refunds due are issued to the customer's bank account and cheques are not issued. To receive your tax refund, you need to ensure that your bank account details are recorded on ROS and are up-to date.

If your spouse or civil partner is due a refund, then their bank details will also need to be on Revenue's record. They can be submitted to Revenue through MyEnquiries service. The refund will be held until the bank details are updated.

Please note that if you are registered for more than one tax, e.g. Income Tax, PAYE, VAT, etc., you need to ensure that bank account details are entered separately for each specific tax.

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**. Bank account details can be amended or updated on these screens.

How to input your IBAN or BIC
You can input an IBAN up to 34 characters in length. As you input the details of your IBAN, the system will fill and automatically tab to the next box, each box holds 4 digits of your IBAN.

Figure 9 Inputting IBAN or BIC on ROS EFT Refund/Repayments on ROS

9.1   Offsets

A number of returns include an option for the filer to 'offset' a tax refund to another taxhead or tax period. This is provided for refunds of VAT, Employers' PAYE, or RCT.

9.2   VAT Repayments - offsets

When filing a VAT3 return there is a facility on ROS to allow customers and agents to advise Revenue how they wish a resulting repayment to be dealt with.

When a customer or his agent is filing a VAT 3 return on ROS and the VAT 3 shows a repayment to the customer, the customer/agent has the option to offset the overpayment.

The ROS **offset** window provides a text box that the customer can use to include offset instructions for a VAT repayment claim that is being submitted. This offset facility applies to original, supplementary and amended returns. **It is important that the customer/agent remembers to tick the offset refund box before submitting the return.**

When a customer indicates that he or she would like to offset the repayment to another period/tax-head by ticking the tick box provided on screen, the customer can then 'select' the tax-head, period and the amount they wish to offset. It is possible for the customer to specify a maximum of two offset instructions from a dropdown menu for the current and/or future periods only for Income Tax/Corporation Tax/ VAT/Employer Income Tax/PRSI/Local Property Tax/Universal Social Charge (USC).

In any case where there is outstanding debt, customers are informed that the VAT Claim will be automatically used to offset those liabilities ahead of the offset instruction(s) provided.

Figure 10 VAT offset instructions on ROS

9.3 Employers' Income Tax - Repayments and Offsets

Employer returns will be based on the payroll submissions provided by the employer for the reference month. On the 5th of the month, Revenue will generate a statement showing the totals of Income Tax, PRSI, USC and LPT based on the employer payroll submissions. If the employer accepts the statement, it becomes the statutory return for the reference month. If the employer does not accept the statement or files corrections, an amended statement will issue to reflect the changes and this statement will be deemed the return if no further changes are made by the 14th of the following month.

Employers, who have been registered as an employer for longer than 12 months and whose total PAYE, PRSI, USC and LPT payments for the year are €28,800 or less, may request approval to pay their liability on a quarterly or annual basis rather than on a monthly basis. The return due date for quarterly remitters is 14th of the month. Payment is due 14 days after the end of the quarter (23 days for ROS users who file and pay online).

Any credit balance on file after the return is deemed or accepted, will be considered an overpayment of PAYE. Overpayments will automatically undergo an offset and refund validation check. Where liabilities exist under any tax type, an offset will be made against that liability and

any remaining balance will either be refunded or reviewed by Revenue. Offsets from other tax types can also be done.

9.4   Income Tax (IT) Statement of Net Liability Offset on ROS

When you are filing your Form 11 you should complete the Statement of Net Liabilities. If the submission of a Form 11 return generates a refund and you want this refund offset against your Preliminary Tax or Capital Gains Tax liabilities, you must indicate this in the Statement of Net Liabilities (Pay & File) screen in ROS.

The Statement of Net Liabilities and the Form 11 should be filed on the same day, and it is advisable not to 'omit' the Statement of Net Liabilities.
In 2020 changes were made to the ROS Statement of Net Liabilities (SNL) screen, to simplify the process for customers and agents. The changes are:

- a re-ordering of the fields for balancing payment and preliminary tax
- pre-population of the 'balancing payment' from the IT self- assessment panel,
- an information tooltip for preliminary tax calculation,
- a warning message if payment exceeds the liability,
- a warning message for nil preliminary tax inputs and
- check boxes for debt warehousing

Figure 11 Statement of Net Liabilities (SNL)

The SNL is available in both online and offline versions of ROS. In the Online Form, the SNL screens are presented after 'Sign and Submit' Panel. In the Offline version, the SNL is presented when the 'Payments' Forms are selected and after the payments period is input.

10 Access Control

In many tax agent or transaction advisor 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.

11 Dual or Single Signature

The ROS Administrator can set Dual or Single signature requirements for the following ROS Debit Instruction and Returns - VAT, EVR, Corporation Tax, Dividend Withholding Tax (DWT), Professional Services Withholding Tax (PSWT), Deposit Interest Retention Tax (DIRT), Investment Undertaking Exit Tax (IUT), Life Assurance Exit Tax (LAET), Transit, and VRT Birth Certificate..(Located under Admin Services – Other Functions – Set Signature Requirement button).

12 Dual Agent Facility

In the case of Employer's PAYE/PRSI (PREM), Value-Added Tax (VAT) and Corporation Tax (CT), it is possible to have two agents/advisors acting on behalf of a customer (on a specific tax registration number). This may be required where for example; one agent is responsible for filing returns and the other for making payments (see TDM) Part 37-00-04b - Guidelines for Agents acting on behalf of Taxpayers

12.1 CT Dual Agent Facility

A second agent can be added for CT by contacting the Registration Section in the local Revenue office. This is a manual process and requires the Agent Link Notification to be completed with the necessary detailed instruction and signed client authorisation.

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]

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[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.

12.2 VAT Dual Agent Facility

A second agent can be added for VAT by contacting the Registration Section in the local Revenue office. This is a manual process and requires the Agent Link Notification to be completed with the necessary detailed instruction and signed client authorisation.

12.3 Employer Dual Agent Facility

Dual agents can be added for Employer's PAYE/PRSI on ROS through the Manage Tax Registration panel on the Agent Services screen. An employer/pension provider may have up to two tax agents for Employer's PAYE/PRSI:

- A 'Financial and Payroll Agent' with access to all available functionality
- A 'Payroll only' Agent with access to most agent functions up to the end of 2018, but with payroll only access from 2019.

Figure 12 Manage Tax Registrations: Add or cancel Agent/Client links and tax registrations

Figure 13 eRegistration options: Add or cancel registrations or Agent Client links

Figure 14 eRegistration options: Financial & Payroll Agent, Payroll-Only Agent

13 Revenue Record (Inbox)

The Revenue Record is a customer's secure mailbox which consists of electronic correspondence between you and Revenue. The ROS Administrator/sub-cert holders can access it.

You can view Revenue Record items including priority messages, returns and payments filed by you, copies of Statements of Account requested by you, refunds and repayments made or due to you by Revenue.

Priority messages are only available for Employers' PAYE/PRSI, currently. Priority messages will be marked and shown at the top of the Revenue record.

Figure 15 Revenue Record

Figure 16 Revenue Record: Priority messages only

13.1 Revenue Record (Inbox) - VAT basis of accounting

The Revenue Record (Registration Details) includes a reference to advise about the VAT basis of accounting. The VAT taxhead will display either (Cash) or (Invoice).

Figure 17 Revenue Record: Revenue Record (Inbox) – Registration Details

14 Mandatory Electronic Filing and iXBRL

Mandatory electronic 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 tax business.

Since 2009, certain categories of taxpayers obliged to pay and file electronically have been advised about their obligations to file and pay electronically. 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. All newly registering/re-registering Income Tax cases are required to file and pay electronically since 1 January 2015.

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 that meet **any** of the following criteria (Phase 2):

- the Balance Sheet Total of the company exceeds €4.4 million;
- the amount of the turnover of the company exceeds €8.8 million; **or**
- the average number of persons employed by the company exceeds 50.

eBrief 37/15, was issued on 27 March 2015, and provided clarification in relation to the meaning of Statement of Financial Position/Balance Sheet Total relevant to the criteria for the introduction of Phase 2. In summary, the definition of Statement of Financial Position/Balance Sheet Total is "the aggregate of assets without the deduction of liabilities" in respect of all iXBRL submissions made since 1 November 2015. Prior to eBrief 37/15, filers had been able to measure the balance sheet total based on "total net assets". There are no changes to the other two criteria.

iXBRL filers can search for and download previously filed iXBRL statements. The facility is available in the Manage Financial Statements screen.

Figure 18 Manage Financial Statements screen

Further information on iXBRL is available on the Revenue Website and in Part 4.1 of our TDM Part 41A-03-01

15 Help for Business Customers and Agents/Advisors

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

ROS Technical Queries
Phone +353 1 738 36 99
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: + 353 1 738 36 63
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. Please use MyEnquiries in ROS/MyAccount by selecting 'Income Tax' and then 'Income Tax Return Query' from the 'more specifically' drop-down menu.

Revenue Online Services Downtime

ROS and myAccount will be unavailable at times due to scheduled essential maintenance and planned updates to our services.

Any scheduled downtimes for ROS are communicated on the Service availability page on our website. If following ROS downtime, you are viewing a cached ROS screen, please note that the browser will be refreshed after 5 minutes of downtime. We try to minimise the impact of upgrades on customers by scheduling changes for off-peak hours, where possible.

16 Technical Requirements

To view ROS technical requirements, please logon to Technical Requirements in the Online services support section.

16.1 Pop-Up Blocker

Some documents open in a pop-up window. You may need to adjust the pop-up blocker settings on your device to view these documents. There is a banner in the Revenue Record screen to highlight this for ROS users, including a quick link to instructions how to enable pop-ups.

Some documents open in a popup window. Click here for instructions to enable popups for ROS.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Figure 19 Banner in Revenue Record re pop-ups

Information is available on ROS Help.

17 Customer Service Standards

It is Revenue's 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.

18 Legislation underpinning ROS

The 1999 Finance Act included enabling legislation for the electronic filing of tax returns. The legislation inserted Chapter 6 of Part 38 of the Taxes Consolidation Act 1997. The provisions set out the legal basis for electronic returns and provided for Revenue to be a Certification Authority for issuing Digital Certificates which are used to sign electronic returns.

Digitally signed transmissions: the legislation provides for the approval of persons to transmit data in an approved manner, i.e. via ROS. Significant aspects of it are:

- allowing an approved or authorised person, electronically, to 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; and
- 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).

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

[...]

The Electronic Commerce Act 2000 provides the legal basis for other national bodies to use Revenue provided digital certificates to authenticate their end-users and allow them to engage via their different online channels. The security provided by the digital certificate design is being used by the Companies Registration Office, the Department of Transport and the Department of Social Protection.

Section 917EA of the Taxes Consolidation Act 1997, as provided for in the 2003 Finance Act, and supplemented by Regulations in 2008, 2011, 2012 and 2014 provides for a scheme of mandatory electronic filing of returns and payment of tax liabilities for certain categories of taxpayer and certain taxes.

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