

ROS Pay and File – useful Tips

Part 38-06-01a

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A more recent version of this manual is available.

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1 Deadline for filing, self-assessment and payment

The Pay and File deadline for ROS customers is **Tuesday 12 November 2019**, provided you file the 2018 Form 11 return **and** make the appropriate payment through ROS for:

- Preliminary Tax for 2019, and
- Income Tax balance due for 2018.

Where only one of these actions is completed through ROS, the extension does not apply and the required date to submit returns **and** payments is **Thursday 31 October 2019**. If your tax return is submitted early but preliminary tax was not paid, the full liability is due **immediately**. A late return filed after the deadline is subject to surcharge.

2 Preliminary tax - calculation and payment

Preliminary tax is your estimate of the income tax, Universal Social Charge and [Pay Related Social Insurance](#) that you expect to pay for a tax year.

You must pay Preliminary tax in respect of 2019 income by 31 October 2019 or 12 November 2019 (if filing and paying on ROS). To avoid interest charges, you must pay an amount of Preliminary Tax that is at least one of the following:

- 90% of the tax due for 2019
- 100% of the tax due for 2018

If you do not pay sufficient Preliminary Tax, the due date for **your full 2019 liability is 31 October 2019**, and not 31 October 2020 which is the deadline for the 2019 return.

For late payments, you will be charged interest for each day (or part of a day) after the deadline.

It is important for taxpayers and agents to realise that filing a Nil declaration for 2019 Preliminary Tax means that there is no income tax liability for the 2019 tax year. If a 2019 tax return is filed subsequently declaring a 2019 income tax liability; then the due date for full 2019 income tax liability falls back to 31 October 2019.

Additional information on Preliminary Tax is included in Tax and Duty manual [Part 41-00-28](#).

3 Capital Acquisitions Tax (IT 38)

For beneficiaries who received gifts or inheritances with valuation dates in the year ended 31 August 2019, the deadline for your Capital Acquisitions Tax (IT38) online return and online payment is **12 November 2019**. Otherwise the 31 October 2019 deadline applies.

The IT 38 can be filed and any liability due can be paid online through ROS or myAccount.

If you are a ROS customer, you can pay by:

- Single Debit Instruction (SDI)
- Credit or Debit Card.

Agents can access these payment options from any ROS Client Services page.

4 PAYE (Form 12) deadline

PAYE customers who are required to file a Form 12 for 2018 and who opt to use the 'e' version can avail of the extended deadline for ROS Pay & File returns. Otherwise the deadline is 31 October 2019.

5 Tips in accessing and using ROS

5.1 Digital Certificate

You should log onto ROS now to ensure that you can access ROS successfully. This will give you time to resolve any password or login issues before the filing deadline. If you have problems logging into ROS, click on the [ROS Help](#) link for the ROS Help Centre.

5.2 ROS Certificate Renewal

If you are prompted to renew your ROS digital certificate at login, please do so and ensure that you **Backup** and **Save** the new certificate file on your computer. [Video](#) help showing how to backup and save your certificate is available.

5.3 ROS Registration

If you are a first time filer or a new ROS user, please register for ROS as soon as possible. You should allow at least one week to complete the ROS registration process by post.

The ROS registration process includes security questions that allow you use the 'Reset ROS Login' function if you need a replacement digital certificate quickly; if your certificate is lost or you forget your password. Additional information is available from the [ROS Help](#) link on the ROS login screen.

If you are registered for myAccount, it is possible to access a faster "Register for ROS" option. This is for **new** ROS customers and is on the "Manage My Record" card in myAccount.

Please note that although some services are available in both myAccount and ROS, **the Form 11 may only be filed through ROS.**

5.4 Client List

Agents can register their clients using the eRegistration service on ROS. A link is available on the Agents' Services home screen. Agents must be linked to their clients before submission of the return; it may take up to 2-3 working days for the agent/client link to be recorded on the eRegistration system. Agents who require access to PAYE details must be linked to their client and have submitted the relevant client authorisation letters for **both** the Income Tax and PAYE taxheads.

Please remember that a return will not be accepted through ROS if the client is not linked to the agent submitting the return.

6 Tips for ROS payments and refunds

6.1 Payments in ROS

All ROS Debit Instructions (RDIs) should be in place in advance of due payment dates. 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.

6.1.1 Processing payment instructions in peak filing period

During the peak Pay and File processing period there is generally a short delay in the batch processing of banking instructions; reflecting the time needed for payments to be transferred from banks to Revenue and to be updated to the individual customer records.

The **Letter of Acknowledgment of Self-assessment** is produced more quickly, before the payment instructions have been processed, and will generally show a tax balance due to Revenue. When payment instructions are processed the customer balances are updated **and receipts are issued**. Customers and agents are reminded to be aware of the short delay in batch payment processing during the peak period, and that the balance due on a customer's record can be viewed in ROS on the Revenue Record screen.

Self Assessment - Chapter 4 of Part 41A TCA 1997 Income Tax for the year ending 31/12/2018

Dear Sir/Madam

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2018. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	€148,250.00
Amount of income tax chargeable for this period	€29,622.50
Amount of USC chargeable for this period for self	€3250.66
Amount of USC chargeable for this period for spouse	€1,567.09
Amount of PRSI chargeable for this period for self	€2776.00
Amount of PRSI chargeable for this period for spouse	€1,602.00
Amount of tax payable for this period	€31,331.25
Amount of surcharge due under S 1084 because of:	
▪ late filing of this return or	€0.00
▪ of non-compliance with LPT requirements	€0.00

Amount of tax paid directly to the Collector General for this period	€0.00
Balance of Tax Payable for this period	€31,331.25

This balance of tax should be paid on or before 31/10/2019

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Figure 1: Letter of Acknowledgment of Self-assessment with warning about payment processing delays

6.1.2 Payments by debit and credit cards

If paying by Debit Card, Credit Card or Online Banking, please note that banks may have monetary thresholds and daily limits, and transactions may be rejected.

Debit and Credit card transactions are processed immediately (which may be earlier the ROS extended payment date).

6.2 Electronic Funds Transfer (EFT)

Following a Government-wide tender, Revenue has started a project to transition to Danske Bank as a new provider of banking services. Since 1 October 2019, only a very limited number of customers (such as taxpayers who have been granted an exemption from mandatory e-filing) will be able to use the EFT option to pay their taxes. All other customers are required to make payments online via ROS or myAccount and should make the necessary payment arrangements in advance of the filing deadline.

6.3 Refunds in ROS

For mandatory e-filers, cheques will not issue for refunds of Income Tax. To receive your Income Tax refund, you need to ensure that your bank account details are recorded on ROS and are up-to-date. Please login to ROS and on the 'My Services' page go to 'Manage Bank Accounts' and select 'Manage EFT' in the Refunds section.

Please note that if you are registered for other taxes e.g PAYE, VAT etc. you need to ensure that bank account details are entered separately for each specific tax.

Please note that if your spouse or civil partner is due a refund, then their bank details will also need to be on Revenue's record, and may need to be submitted to Revenue through myEnquiries. The refund will be held until the bank details are updated.

6.4 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 and Capital Acquisitions Tax online through myAccount, on the 'Payments/Repayments' card. You can register for myAccount or ROS at www.revenue.ie.

6.5 Statement of Net Liabilities (SNL) Offsetting Refunds

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.

It is advisable not to 'omit' the Statement of Net Liabilities as it is not presented again if a filer has opted to 'omit' it.

7 Help in completing your 2018 Form 11

Help with filing the Form 11 including making your self-assessment is available from [2018 Form 11- File and Pay on ROS](#) on the Revenue homepage www.revenue.ie.

There are informational videos on the website to help you complete the various panels on the Form 11. Further details on the 2018 Form 11 are also available in the Tax and Duty Manual (TDM) [Part 38-01-04B](#). Filers must include a self-assessment of the tax payable when making a return. ROS will automatically provide this calculation for you and display a template of your self-assessment.

7.1 Pre-Populated Form 11

If you have filed a 2017 return you will have the option to complete an online or offline pre-populated 2018 Form 11 return.

The information from the 2017 Form 11 return can be used to 'populate' parts of the 2018 Form 11. Where the information has not changed you do not need to do anything. However, where the figures are different in 2018, you must enter the correct 2018 information.

Additional information about the pre-populated information in the 2018 Form 11 is available in the Tax and Duty Manual on the [2018 ROS Form 11](#).

7.2 ROS Online

You can select 'Complete a Form Online' from the "My Services" screen on ROS, select 'Income Tax' as tax type, 'Form 11' as return type, and click 'File Return'. Select 'New' to start a return, or 'Edit' to retrieve a saved version already started.

A [video](#) on how to open the online pre-populated 2018 Form 11 is available in the [Self-assessment and self-employment/Filing your tax return](#) section.

7.3 ROS Offline Application

While it is easier and more convenient to use the ROS Online pre-populated form, if you wish to use the ROS Offline Application to prepare your Form 11 please ensure that you have the latest version of both the (i) Offline Application, and (ii) the Form installed. The ROS Offline Application can be downloaded from www.revenue.ie by clicking on 'Online services' and 'Mobile and offline applications'.

You can download a pre-populated Form 11 from "Other Services" on the "My Services/Client Services" screen on ROS. Click on the "Download Pre-populated Returns" tab on the left side of the screen.

7.4 MAC OS X

Please note that the ROS Offline Application is a 32-bit application. It will not run on MAC OS Mojave 10.14 and above. A 64-bit version of the application will be made available as soon as possible.

7.5 Personal Details Panel - Basis of Assessment

When completing the Form 11 please remember to select the correct basis of assessment at the outset. This will ensure the correct version of the form is presented to you for

completion. Changing the basis of assessment subsequently will result in the information already entered up to that point being cleared from the draft return. A warning message will appear to advise you about this.

If you are using a pre-populated form, you may wish to print or otherwise copy the prefilled information before changing the basis of assessment.

7.6 Personal Details Panel – Spouse’s/Civil Partner’s PPSN

When completing the Personal Details panel, the spouse’s or civil partner’s PPSN must be entered if the spouse or civil partner is an Irish resident. Please ensure that the spouse’s or civil partner’s **correct** PPSN is entered in the required field. The PPSN input is used to update Revenue’s customer record and it is important that the correct PPSN is returned on the Form 11.

7.7 PAYE/BIK/Pensions panels - PAYE income details and DEASP Payments

If you select a pre-populated Form 11, details of your employment and pension income will be shown in the ‘PAYE/BIK/Pensions (1)’ panel. All you need to do is check that the figures are correct and select the source of the income from the drop down menu. A table of employments has been added to the screen to assist in the navigation between employments.

If you have already received a PAYE refund for 2018 those details will appear in the correct field in your form. If you kept track of your medical expenses using the Receipts Tracker app, that information will be included in the correct field in your form on the Personal Tax Credit panel.

Income from the Department of Employment Affairs and Social Protection will appear in a table in the ‘PAYE/BIK/Pensions (2)’ panel. You must transfer the correct amount from this table into the relevant field in your Form 11.

7.8 Other pre-populated information

Where relevant and available, information on

- 2018 scheme payments from the Department of Agriculture, Food and the Marine,
- taxpayer registration with the Residential Tenancies Board,
- payment information received under the Housing Assistance Programme (HAP)
- CGT payments made to the Collector-General
- Relevant Contract Tax (RCT) payments, and
- Home Renovation Incentive (HRI) claims,

will be shown in an information table on the relevant panel. To complete your return, the correct amounts must be entered in to the correct field in the Form 11.

7.9 Videos on Revenue website to help filers complete the 2018 Form 11

Based on the most common queries to our customer helplines, we have developed a number of informational videos to help you complete the various panels of the tax return.

There are videos on:

- [Opening a pre-populated Form 11](#)
- [Completing the self-employed income section in the Form 11, including information for farmers](#)
- [Completing the rental income section in the Form 11](#)
- [Entering PAYE income in your Form 11, including downloading pre-populated Pay, Tax and USC data](#)
- [Claiming tax relief for pension contribution in your Form 11](#)
- [Making a full self-assessment.](#)

7.10 Relevant Contracts Tax

Customers registered for eRCT as Subcontractors or Principal/Subcontractors should note that the Statement of Net Liability (Pay and File) screen in ROS will display the amount of RCT credit available for 2018 for offset against either the balance of tax for 2018 or against 2019 Preliminary Tax. The RCT credit is displayed for information purposes only.

The amount of RCT credit for 2018 will be automatically offset against any outstanding 2018 Income Tax liability. Any credit remaining after the 2018 Form 11 has been filed and the tax paid, will be refunded to the customer.

Customers have the option whether to offset 2019 RCT credit against their 2019 Preliminary Tax liability; or they can use the normal payment facilities to pay all or part of the preliminary tax due. In that case the RCT credits will only be used against any remaining balance. The facility to file a Statement of Net Liability without payment and to file a return without a Statement of Net Liability is still available.

7.11 Local Property Tax (LPT) Compliance

A surcharge of 10% is applied to the final tax liability due on the Form 11 return if you

- did not submit your LPT return, or
- did not pay the LPT due or have not entered into an agreed payment arrangement

before the filing/payment deadline (12 November 2019).

When making your self-assessment you must specify if the LPT surcharge is to be added (or enter **0** if you are LPT compliant and no surcharge is due).

Where the LPT position is subsequently brought up-to-date, the amount of the surcharge will be capped at the amount of the LPT liability.

8 Extended ROS Technical Helpdesk Opening Hours

Details of the extended opening hours for the ROS Technical Help Desk and the ROS Payments Support Unit are in [eBrief 174/2019](#).

9 Contact Details

9.1 ROS Technical Helpdesk

Phone: (01) 73 83 699

Callers from abroad + 353 1 73 83 699

MyEnquiries: Click Add a new Enquiry and select "Other than the above" and "Revenue Online Service (ROS) Technical Support" from the dropdown options available.

9.2 ROS Payment Support Unit

If you need assistance with making payments on ROS, you can contact ROS Payment Support Unit:

Phone: (01) 73 83 663

Callers from abroad + 353 1 73 83 663

MyEnquiries: click Add a new Enquiry and select "Other than the above" and "Revenue Online Service (ROS) Payments"

9.3 Assistance with tax specific queries

If you need assistance with taxation queries, please visit the [Contact Us](#) section of the Revenue website.

10 ROS Information

Further information on ROS can be found in TDM [Part 38-06-01](#).