

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 **10 December 2020**, provided you file the 2019 Form 11 return **and** make the appropriate payment through ROS for:

- preliminary tax for 2020, and
- income tax balance due for 2019.

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 **31 October 2020**. 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.

The ROS Pay and File deadline also applies to:

- o the deadline for making Retirement Annuity Contract, Personal Retirement Savings Account or Additional Voluntary Contribution payments where tax relief is being claimed for the 2019 tax year. The claim for relief can be made on the 2019 Form 11 (for self-assessed customers) or the online 2019 Form 12 (for PAYE customers). Detailed guidance is in [Pensions manual Appendix 3](#), and
- o the deadline for the submission of Form RR1 by high-income earners.

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 2020 income by 31 October 2020 or 10 December 2020 (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 2020
- 100% of the tax due for 2019

If you do not pay sufficient Preliminary Tax, the due date for **your full 2020 liability is 31 October 2020**, and not 31 October 2021 which is the deadline for the 2020 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 preliminary tax declaration for 2020 means that there is no income tax liability for the 2020 tax year. If a 2020 tax return is filed subsequently declaring a 2020 income tax liability; then the due date for your full 2020 income tax liability is backdated to 31 October 2020.

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

3 Capital Gains Tax (CGT)

The dates for paying and filing CGT are based on the date the asset was sold, gifted or transferred. Payment for CGT is due **before** you file your return. A return for capital gains must be filed in the year **after** the date of disposal. You must do this even if no tax is due because of reliefs or allowable losses.

Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The relevant panels that should be completed on the Form 11 are 'Capital Gains' and 'CGT Self Assessment'. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid. Filers are required to complete a CGT Self Assessment (as per Figure 1).

CGT Self Assessment

- ✓ Personal Details
- ✓ Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- ✓ Personal Tax Credits
- Restriction of Reliefs
- Calculate
- ✓ Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- ✓ IT Self Assessment
- CGT Self Assessment
- Print View

[Help Section](#)

Self Assessment - Capital Gains Tax 2019

Under Chapter 4 of Part 41A TCA 1997, every return prepared and delivered for the 2013 year of assessment and subsequent years may include a Self Assessment by the chargeable person to whom the return relates.

You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B.

This payment will, where available, be shown below

Self Assessment made under Chapter 4 of Part 41A TCA 1997

	Self-Assessment Column
(i) Amount of chargeable gains arising for this period	€ <input style="width: 100px;" type="text"/>
(ii) Amount of tax chargeable for this period	€ <input style="width: 100px;" type="text"/>
(iii) Amount of tax payable for this period	€ <input style="width: 100px;" type="text"/>
<i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i>	
(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of	
• late filing of this return, or	€ <input style="width: 100px;" type="text"/>
• non-compliance with your LPT requirements	€ <input style="width: 100px;" type="text"/>
(v) Amount of tax paid directly to the Collector General for this period	€ <input style="width: 100px;" type="text"/>
(vi)(a) Balance of Tax Payable for this period	€ <input style="width: 100px;" type="text"/>
(vi)(b) Balance of Tax Overpaid for this period	€ <input style="width: 100px;" type="text"/>

I declare the above to be my Self Assessment to Capital Gains Tax for the year 2019

Figure 1: CGT Self Assessment panel

Filers should be aware that line **'(iii) Amount of tax payable for this period'** is the amount of the CGT liability calculated, even where that has already been paid to the Collector General. The capital gains information included on the Form 11 return provides the necessary detail to explain the calculation of the CGT payslip

information (generally paid the previous year when the asset was disposed). Some filers mistakenly enter a 'zero' in this field because they have already paid the CGT, which was due in advance of the return filing date.

'(v) Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information.

Line items (vi)(a) or (vi)(b) reflect any Balance of CGT due or overpaid. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (vi)(a) should be 'zero'

4 Capital Acquisitions Tax (IT 38)

For beneficiaries who received gifts or inheritances with valuation dates in the year ended 31 August 2020, the deadline for your Capital Acquisitions Tax (IT38) online return and online payment is **10 December 2020**. Otherwise the 31 October 2020 deadline applies.

The IT 38 can be filed and any liability due can be paid online through ROS or myAccount. Agents and advisors can complete the IT38 online if linked to that client for CAT.

If using ROS, we recommend that you complete the IT38 form using the ROS Offline Application and upload the saved file online. The online version of the form does not save to Work in Progress and it may time out before you have entered all the details. Agents/advisors can use the offline option with or without a client link.

You can pay CAT for yourself or on behalf of a beneficiary using the following methods.

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

- ROS Debit Instruction (RDI) at the time of filing if this is set up in advance
- Single Debit Instruction (SDI)
- Credit or Debit Card.

If you are using a TAIN certificate, you can pay by:

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

by accessing any client services page and selecting the 'Submit A Payment' option.

Customers not registered for ROS can make a payment through [myAccount](#).

5 PAYE (Form 12) deadline

PAYE customers who are required to file a Form 12 for 2019 and who opt to use the 'e' version can avail of the extended deadline for ROS Pay and File returns. Otherwise the deadline is 31 October 2020.

6 Tips in accessing and using ROS

6.1 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.

6.2 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.

6.3 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.**

6.4 Client List

Agents or Advisors can register their clients using the eRegistration service on ROS. A link is available on the Agents' Services home screen. Agents/Advisors 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. Since September 2020, agents/advisors can register a client for CAT.

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

7 Tips for ROS payments and refunds

7.1 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.

7.1.1 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. The Letter of Acknowledgement includes a message (per Figure 2) to advise customers that the balance shown may not include payment instructions that are being processed by a bank. When payment instructions are processed, customers' 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 customers' records 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 31/12/2019

Dear Sir/Madam

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2019. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	€122,000.00
Amount of income tax chargeable for this period	€33,880.00
Amount of USC chargeable for this period for self	€2067.97
Amount of USC chargeable for this period for spouse	€2,067.97
Amount of PRSI chargeable for this period for self	€2420.00
Amount of PRSI chargeable for this period for spouse	€2,420.00
Amount of tax payable for this period	€39,555.94
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	€39,555.94

This balance of tax should be paid on or before 31/10/2020

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

Figure 2: Letter of Acknowledgment of Self-assessment with warning about payment processing delays

7.1.2 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).

7.2 Electronic Funds Transfer (EFT)

Since 1 October 2019, only a very limited number of customers (such as taxpayers who have been granted an exemption from mandatory efilings) 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.

7.3 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, 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.

7.4 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.

7.5 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.

There are changes to the ROS Statement of Net Liabilities (SNL) screen which aim 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, and
- a warning message for nil preliminary tax inputs.

Statement Of Net Liabilities for Ms Test Case, Reg No. 1234567T

Denotes a required field ✓

Tax Type	Income Tax
-----------------	------------

Please enter whole liability amounts: (enter "0" if Nil liability)

The Statement of Net Liabilities determines how payments are calculated and allocated. Please complete it carefully.

Payment made with this instruction will be allocated firstly against the balance amount due and secondly against preliminary income tax.

Refunds are paid by bank transfer. Please check your details at "Manage Bank Accounts - EFT"

Income Tax Balancing Amount 2019 ✓ € Refund

N.B. If you have calculated that there is a refund due to you for this year, enter the amount of the refund and tick the box to indicate that the value is a refund.

Income Tax Preliminary Tax 2020 ✓ €

Total Net Amount €

Please indicate if you wish to file a Statement of Net Liabilities only without making a payment

 Click Omit if you do not wish to complete Statement of Net Liabilities at this time.

Please note that there may be a short delay in processing payments during the peak period, and these payments might not be reflected in the letter of Acknowledgement of Self assessment

Figure 3: Amended Statement of Net Liabilities (ROS Offline version)

8 Help in completing your 2019 Form 11

Help with filing the Form 11 including making your self-assessment is available from [2019 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. The content of the videos on this page is up-to-date even though they refer to the Form 11 2018. The steps to follow when filing your Form 11 for 2019 are the same.

Further details on the 2019 Form 11 are also available in the TDM [Part 38-01-04D](#). 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.

8.1 Pre-Populated Form 11

If you have filed a 2018 return you will have the option to complete an online or offline pre-populated 2019 Form 11 return.

The information from the 2018 Form 11 return can be used to 'populate' parts of the 2019 Form 11. Where the information has not changed you do not need to update anything (but you must check and review any panel with pre-populated information). Where the figures are different in 2019, you must enter the correct 2019 information. Additional information about the pre-populated information in the 2019 Form 11 is available in the TDM [Part 38-01-04D - 2019 ROS Form 11](#) on the 2019 ROS Form 11 .

8.2 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 an online pre-populated Form 11 is available in the [Self-assessment and self-employment/Filing your tax return](#) section.

8.3 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.

The ROS offline form has been changed to allow the you to save the form without completing or updating the income tax self-assessment panel. This change was made in response to feedback to enable customers and agents to make ongoing updates to offline returns (work-in-progress), without needing to update the self-assessment after each update.

Filers should note that it is **not** possible to upload the offline form if the IT self-assessment is

- not completed, or
- incorrect; that is where columns A and B differ but the customer has indicated that they agree with Revenue's figures.

You will receive the following error message.

Warning: You must complete the IT Self-Assessment panel before submitting this return.

8.4 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.

8.5 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.

8.6 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.

8.7 PAYE/BIK/Pensions panels - PAYE income details and DSP 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 2019 those details will appear in the correct field in your form. If you kept track of your medical expenses using the ‘Revenue 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 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.

8.8 Other pre-populated information

Where relevant and available, information on

- 2019 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, or
- 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 the correct field in the Form 11.

8.9 Videos on Revenue website to help filers complete the 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. The content of the videos on this page is up to date even though they refer to the Form 11 2018.

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.](#)

8.10 Relevant Contracts Tax (RCT)

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 2019 for offset against either the balance of tax for 2019 or against 2020 Preliminary Tax. The RCT credit is displayed for information purposes only.

The amount of RCT credit for 2019 will be automatically offset against any outstanding 2019 Income Tax liability. Any credit remaining after the 2019 Form 11 has been filed and the tax paid, will be refunded to the customer.

Customers have the option whether to offset 2020 RCT credit against their 2020 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.

8.11 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 (10 December 2020).

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.

9 Contact Details

9.1 ROS Technical Helpdesk

For assistance with accessing or logging into ROS

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

For 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 use MyEnquiries in ROS/MyAccount by selecting 'Income Tax' and then 'Income Tax Return Query' from the 'more specifically' drop-down menu.

10 ROS Information

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

A more recent version of this manual is available.