

## [38.06.03] PAYE Anytime

### 1. Background to PAYE Anytime

Online services for PAYE Customers were first launched in 2005. This has been expanded on and simplified since then and the existing [PAYE Anytime](#) system was made available in May 2009.

PAYE Anytime can be accessed through [myAccount](#).

Customers can, amongst other things, claim credits, declare incomes and view their tax credit certificate through PAYE Anytime and should be encouraged at every opportunity to use myAccount/PAYE Anytime to conduct their business with Revenue.

[Frequently Asked Questions](#) on PAYE Anytime and [myAccount FAQs](#) are also available.

### 2. PAYE Anytime Functionality

PAYE Anytime users can claim the following credits, allowances and/or reliefs online for the current year and previous 4 tax years:

- Age Credit
- Blind Person's Tax Credit
- Dependent Relative
- Flat Rate Expenses
- Guide Dog Allowance
- Health Expenses
- Home Carer's Tax Credit
- Incapacitated Child Tax Credit
- Income Continuance
- One Parent Family Tax Credit (for 2013 and earlier years)
- PAYE Tax Credit
- Single Person Child Carer Credit (from 2014)
- Widowed Parent Tax Credit

In addition, a PAYE Anytime user can also input the following non-PAYE incomes for the current year and previous 4 tax years:

- Benefit in Kind
- Canadian Dividends
- Dividends and Distributions
- Fees and Commissions
- Foreign Pensions
- Maintenance Payments received
- Other Foreign Income
- Schedule E Non-PAYE Income
- UK Dividends
- Untaxed Income arising in the State
- US Dividends

It is also possible for PAYE Anytime users to:

- Complete an eForm 12
- View their latest Tax Credit Certificate
- View P21 Balancing Statements (only if e-output has been selected)
- View their tax credits and PAYE incomes, including rental income, for the previous 4 years
- Update the following aspects of his or her profile:
  - Contact details
  - Language to correspond (Irish/English)
  - Number of dependent children
  - Bank account details
  - Go paper free
- View their Requests History and any Pending Requests
- Access LPT online from the links on the PAYE Anytime overview page.

### 3. eForm 12 Functionality

The [eForm 12](#) is the electronic version of the paper Form 12 and allows PAYE customers (who are Employees, Pensioners and Non Proprietary Directors) to complete a return of income and claim tax credits, allowances and reliefs (including any health expenses) electronically.

The eForm 12 is available for the tax year 2013 onwards.

The eForm 12 does not provide for the return of Capital Gains Tax details.

The eForm 12 is fully compatible with a range of personal electronic devices like tablets, smartphones, laptops and taxpayers can use these devices to update and submit their tax return.

#### 4. PAYE Anytime Queries

##### Registration Matching Unit, Castlebar, 1890 272282

- The Registration Matching Unit in Castlebar deals with any issues relating to myAccount registrations.

##### Revenue Districts, 1890 PAYE

- The PAYE 1890 phone service assists with problems encountered when logging in to myAccount or when using PAYE Anytime (including the eForm 12) and any other PAYE Anytime queries.

##### ROS Technical Helpdesk, Castlebar, 1890 201106 – select option 4

- If an item cannot be resolved at District level it should be escalated to the ROS Helpdesk. Where possible, the customer should send a screenshot of the error message using [MyEnquiries](#) which is available in myAccount (select my enquiry relates to 'Other than the above' and more specifically 'Revenue On-line Service (ROS) Technical Support').
- The ROS Helpdesk deal with specific technical support issues only.

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#### 9. Tax Agent Access to PAYE Anytime

Tax Agents can access PAYE Anytime for their clients from a tab on their ROS Client Services screen. They must be linked to the PAYE customer and have submitted an [A1](#) or [A2](#) mandate form as appropriate, unless the client is also registered for Income Tax.

From April 2014, P21 Balancing Statements are only available to Agents via Request History (inbox) whether their client is registered for PAYE Anytime or not.

PAYE agents should **never** select the e-output option in PAYE Anytime. This will ensure that customers who are not registered for PAYE Anytime will receive paper copies of all correspondence issued by Revenue and also those who are registered for PAYE Anytime will continue to receive paper output where this was the selected option.

A more recent version of this manual is available.

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