

VAT Return of Trading Details

(Part 9 – Chapter 3)

This document should be read in conjunction with section 76 of the VAT Consolidation Act 2010 (VATCA 2010) and Regulation 24(1) of the [Value-Added Tax Regulations 2010](#)

Document created January 2024

Additional guidance is included in the manual [VAT - Postponed Accounting](#)



Table of Contents

1	Introduction	3
2	The ROS VAT RTD	3
2.1	Online Filing	3
2.2	Supplies of Goods and / or Services filing	6
2.3	Acquisitions from the European Union and Non-European Union	7
2.4	Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & Non-EU Imports).....	8
2.5	Other Deductible Goods and Services (Irish or Intra-EU acquisitions, Postponed Accounting & Imports)	9
2.6	Traditional presentation of VAT RTD	10
2.7	Amending a VAT RTD	10
3	VAT RTD – Compliance Measures	11
4	Specific queries raised about VAT RTD filing.....	11
5	Further assistance	12
	Appendix 1 Underpinning legislation	13
	Appendix 2 Sample VAT RTD in ROS inbox.....	14
	Appendix 3 Sample VAT RTDs for a range of traders	15
	(i) A sole trader providing construction services as a subcontractor on a reverse charge basis.....	15
	(ii) A trader with supplies made and received on the reverse-charge basis (principal contractor and subcontractor)	16
	(iii) A sole trader (small) with Irish sales and purchases only.....	17
	(iv) SME in food industry - supplies of food at the second reduced rate and drink at the standard rate.....	18
	(v) Start-up multinational with some exports to customers outside the EU.....	19
	(vi) Trader with imports from outside the EU and with supplies to VAT registered customers within the EU	20

1 Introduction

This manual provides guidance to assist with the filing of the VAT Return of Trading Details (VAT RTD). This is an annual return which all VAT registered persons are required to complete and submit to Revenue, within 23 days of the end of the accountable persons' tax year.¹ The statutory requirements underpinning the VAT RTD is set out in Appendix 1.

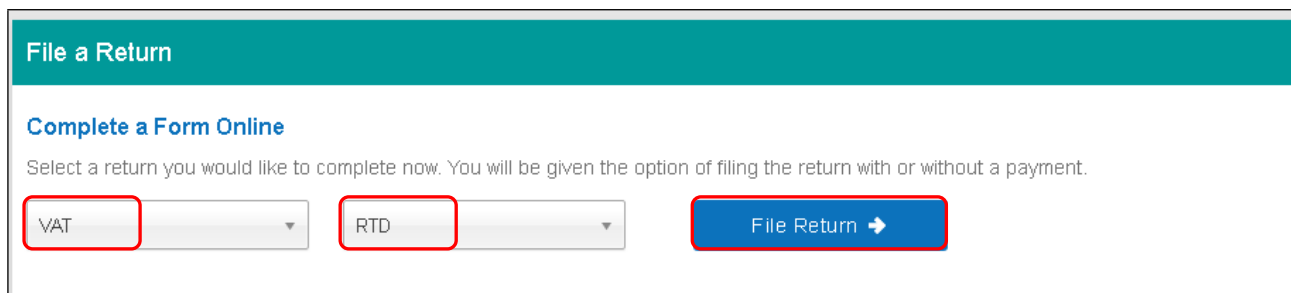
The annual period of the RTD is based on a company's, entity's or individual filer's accounting period for corporation tax or income tax filing. The due date for RTD submission is the 23rd of the month following the month in which the company's, entity's or individual's accounting period ends. For example, if the company's accounting period ends on 31 August, the RTD return must be submitted by 23 September.

The purpose of the VAT RTD is to collect information on certain transactions and supplies. The RTD form details the total purchases and sales for the year, broken down by the Irish VAT rate.

2 The ROS VAT RTD

2.1 Online Filing

1. The VAT RTD is available for filing in ROS, and it is completed as an online form. The VAT RTD is completed at the end of the customer's accounting year and will be displayed in the customer's or client's ROS inbox. The VAT RTD is made available for filing with the filer's year end (final) VAT 3 return for the relevant accounting period.



The screenshot shows a web interface for filing a return. At the top, there is a teal header with the text 'File a Return'. Below this, there is a section titled 'Complete a Form Online' in blue. Underneath, a line of text reads: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this text are two dropdown menus. The first dropdown menu has 'VAT' selected and is highlighted with a red box. The second dropdown menu has 'RTD' selected and is also highlighted with a red box. To the right of these dropdowns is a blue button with the text 'File Return' and a right-pointing arrow, also highlighted with a red box.

Figure 1: VAT RTD in ROS – select taxhead and the RTD option from the dropdown menus

¹ For any case with an exemption from mandatory e-filing that does not pay and file on ROS, the deadline is 19 days after the end of the accountable persons' tax year.

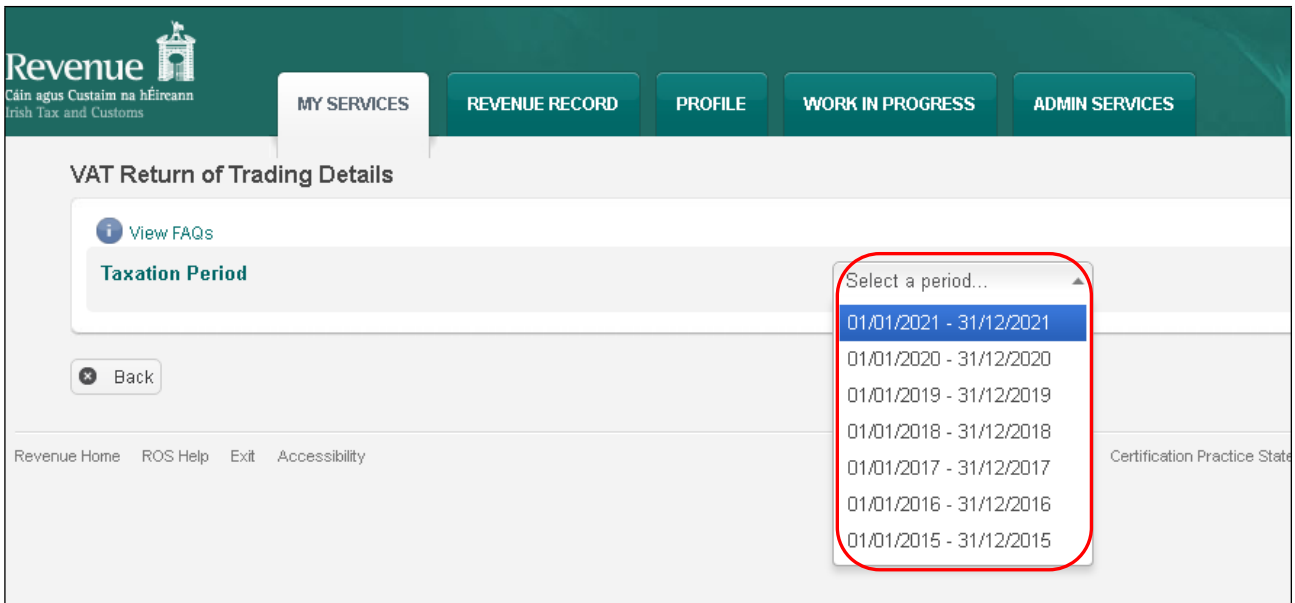


Figure 2: Select the tax period from the dropdown menu

Note: The filer is prompted to complete the VAT RTD when filing the final VAT3 of the year, that is the filer’s VAT year end. The VAT year end may not be the same as the filer’s financial year end.

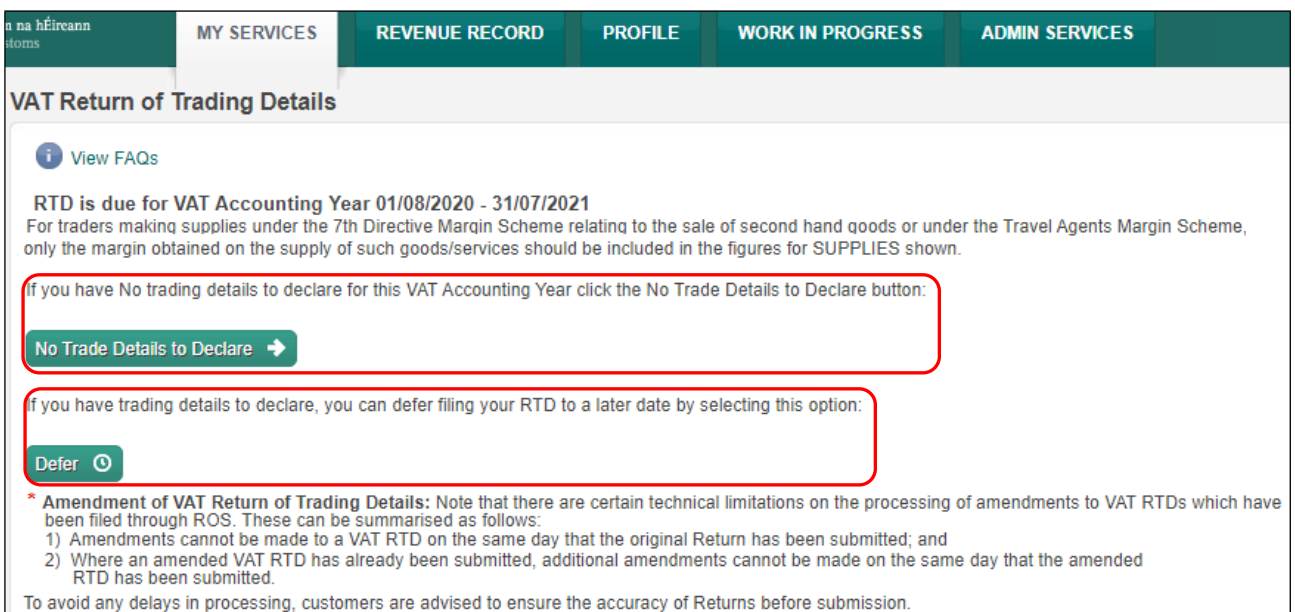


Figure 3: Advisory messages at the start of the VAT RTD re ‘No Trade Details to Declare’ and ‘Defer’

When a filer starts to file an RTD, there is an option to declare if there are no trading details for the VAT Accounting Year by clicking on the ‘No Trade Details to Declare’ button.

A filer required to file an RTD has an option to ‘Defer’ filing and to come back to file it later.

2. The list of VAT RTDs to be filed is included in the list of outstanding or Late Returns in a customer’s or client’s Revenue Record. Select ‘Returns’ with the Tax Type of ‘VAT’ and Document Type of ‘VAT RTD’ to show a list of the RTD returns, both filed or late.

In the test case example screen included below, all the VAT RTD returns are shown as late.

Tax Regn./Trader No.	Tax Type/Duty	Document Type	Period	Due Date	Issue Date	Date Filed	Action
9980979E	VAT	VAT RTD	01/01/2021 - 31/12/2021	19/01/2022	09/12/2021		File / Pay
9980979E	VAT	VAT RTD	01/01/2020 - 31/12/2020	10/03/2021	11/12/2020		File / Pay
9980979E	VAT	VAT RTD	01/01/2019 - 31/12/2019	19/01/2020	13/12/2019		File / Pay
9980979E	VAT	VAT RTD	01/01/2018 - 31/12/2018	19/01/2019	14/12/2018		File / Pay
9980979E	VAT	VAT RTD	01/01/2017 - 31/12/2017	19/01/2018	29/06/2018		File / Pay
9980979E	VAT	VAT RTD	01/01/2016 - 31/12/2016	19/01/2017	29/06/2018		File / Pay

Figure 4: List of Outstanding Returns (in the Information Services in the Revenue Record)

3. The VAT RTD form details the total purchases and sales for the year, broken down by the Irish VAT rate. The values to be included in the fields are **exclusive** of VAT. In other words, the figures to be input on the RTD form should be the **net** amounts (that is, net of VAT) as per the purchase and sales invoices.

The RTD is **not** showing VAT liability or refund information. Accordingly, it is not possible to enter negative figures in any fields in the VAT RTD.


Additionally, for certain traders namely those operating under

- the 7th Directive Margin Scheme relating to the sale of second-hand goods, or
- the Travel Agents Margin Scheme

the figures for SUPPLIES should include **only** the margin obtained on the supply of such goods or services.

The RTD has four sections for completion, depending on the filers' circumstances. There are

- Supplies of Goods and / or Services filing - [paragraph 2.2](#)
- Acquisitions from the European Union and Non-European Union - [paragraph 2.3](#)
- Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & Non -EU Imports) - [paragraph 2.4](#), and
- Other Deductible Goods and Services (Irish or Intra-EU acquisitions, Postponed Accounting & Imports) - [paragraph 2.5](#).

Information icons  are included with guidance on the detail of sales values to be included in the various fields. Tables 1 to 4 below include the detail of the information icon.

2.2 Supplies of Goods and / or Services filing

The purpose of this section is to provide a breakdown of the net value of goods and/or services sold/supplied during the RTD period.

- a. Domestic supplies – sales/supplies where Irish VAT was applied should be recorded in fields D1, C5, BC5, AC5 or P1, depending on the VAT rate applicable. Exempt sales should be recorded in field E3. (Note: do not complete the E3 field if all your supplies are exempt from VAT and you are registered for VAT solely to account for intra-EU acquisitions).
- b. EU supplies – Intra-Community supplies (supplies to registered persons in other Member States) should be recorded in field D4.
- c. EU supplies to non-registered persons where Irish VAT was not charged or where VAT has been accounted for under the One-Stop Shop (OSS) – these transactions should be excluded from the RTD.
- d. Non-EU supplies – The value of zero-rated goods/services exported to non-EU countries should be recorded in field D4.

This section should also include the net value of all purchase transactions where the recipient, rather than the supplier, is obliged to account for the VAT due on a purchase of goods and/or services under the reverse-charge (self-accounting) mechanism. A list of applicable transactions can be found on revenue.ie.

Goods and/or Services	
<p>Have you made supplies of Goods and/or Services? * <input checked="" type="radio"/> Yes <input type="radio"/> No</p>	
<p>€ Values Excluding VAT</p>	<p>The values to be input in the fields exclude VAT.</p>
<p>Exempt <input type="text"/> E3 </p>	<p>Supplies of goods/services that are exempt from VAT (as specified under Schedule 1 of VATCA 2010)</p>
<p>0% Exp <input type="text"/> D4 </p>	<p>Export of goods/services at 0% outside the EU and/or supplies to VAT registered traders within the EU.</p>
<p>0% Home <input type="text"/> D1 </p>	<p>Supplies within the State of goods/services that have a 0% rate of VAT, including supplies to cases under S56 VATCA 2010, that is VAT13B cases.</p>
<p>4.8% <input type="text"/> C5 </p>	<p>Agricultural rate applicable to hire of horses and sale of livestock, including cattle, sheep, goats, pigs, deer, horses and greyhounds.</p>
<p>9% <input type="text"/> BC5 </p>	<p>Second reduced rate - for the hospitality sector, hotels, restaurants, etc.</p>
<p>13.5% <input type="text"/> AC5</p>	<p>Reduced rate – for certain fuels, certain building services, cleaning and maintenance services (generally), short-term hire, etc..</p>
<p>5.6% <input type="text"/> B5 </p>	<p>Flat rate addition for VAT-unregistered farmers. 5.6% covers the period 1/1/21 to 31/12/21. 5.5% covers any period from 1/1/22.</p>
<p>Std Rate <input type="text"/> P1 </p>	<p>Standard Rate of VAT – 23%. (21% covers the period 1/9/20 to 28/2/21).</p>
<p>Total <input type="text"/> Z1</p>	<p>Net value of sales for the period and the sum of all the boxes. (Total of amounts in section 1 goes in Box Z1.)</p>

Table 1 – Summary of the ‘Goods or Services’ filing panel

2.3 Acquisitions from the European Union and Non-European Union

The purpose of this section is to provide a breakdown of the net value of intra-community acquisitions (goods and services) and imports from outside the EU where Postponed Accounting was applied (goods only). In other words, this section should include transactions that are included in the E2, ES2 and PA1 fields of the VAT3 return.

The net value of goods/services should be recorded at the applicable Irish VAT rate, as if these goods/services were bought in Ireland. Filers can use the [VAT rate database](#) on the Revenue website to check VAT rates if required. [See VAT, VAT Rate, Search VAT Rates, select VAT rates database].

For RTDs filed for periods ending up until 30/06/2021, the net value of any VAT free parcels imported should also be included in this section. However, this no longer applies from 01/07/2021.

All transactions that are included in this section (section 2) of the RTD should also be included in either section 3 or 4 of the RTD, depending on whether the transaction is for resale or not.

Acquisitions from the European Union and Non-European Union	
You must record the value of goods/services at the Irish VAT rate applicable.	
Did you acquire any goods or services from the European Union, avail of Postponed Accounting for any Non-EU acquisitions or import any VAT free parcels? <input checked="" type="radio"/> Yes <input type="radio"/> No	
€ Values Excluding VAT	The values to be input exclude VAT.
Exempt <input type="text"/> E4	Supplies of goods/services that are exempt from VAT (as specified under Schedule 1 of VATCA 2010)
0% Home <input type="text"/> D2	Acquisition of goods/services from other Member States or non-Member States where Postponed Accounting availed of that are zero rated for VAT.
4.8% <input type="text"/> C6	Agricultural rate on hire of horses and sale of livestock , including cattle, sheep, goats, horses, etc.
9% <input type="text"/> BC6	Second reduced rate - for the hospitality sector, hotels, restaurants, etc.
13.5% <input type="text"/> AC6	Reduced rate – for certain fuels, certain building services, cleaning and maintenance services (generally), short-term hire, etc..
5.6% <input type="text"/> B6	Flat rate addition for VAT-unregistered farmers . 5.6% for period 1/1 to 31/12/21. 5.5% from 1/1/22.
Std Rate <input type="text"/> P2	Standard Rate of VAT – 23%. (21% for 1/9/20 to 28/2/21).
Total <input type="text"/> Z2	Net value of all imports and the sum of all the boxes above. (<i>Total of amounts in Section 2 goes in Box Z2</i>)
TOTAL OF ALL FIGURES RELATING TO POSTPONED ACCOUNTING THAT ARE INCLUDED IN THE VARIOUS RATE BOXES ABOVE	This box should include the total of Postponed Accounting <u>included</u> in boxes D2, C6, AC6, P2, B6 and BC6.
Postponed Accounting <input type="text"/> PA2	

Table 2 – Summary of the ‘Acquisitions from the EU and Non-EU’ filing panel

2.4 Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & Non-EU Imports)

The purpose of this section is to provide a breakdown of the net value of all purchases that were bought for resale to customers. This section should include all “goods and services for resale”. Purchases, regardless of where they were acquired and what VAT treatment was applied; i.e. include all Irish, EU and non-EU goods and services for resale purchases.

€ Values Excluding VAT		
Exempt	<input type="text"/>	E5
0% Home	<input type="text"/>	J1
4.8%	<input type="text"/>	H5
9%	<input type="text"/>	BH5
13.5%	<input type="text"/>	AH5
5.6%	<input type="text"/>	G5
Std Rate	<input type="text"/>	R1
Total	<input type="text"/>	Z3
TOTAL OF ALL FIGURES RELATING TO POSTPONED ACCOUNTING THAT ARE INCLUDED IN THE VARIOUS RATE BOXES ABOVE		
Postponed Accounting	<input type="text"/>	PA3

- Goods or Services Purchased for Resale (Irish or Intra EU acquisitions, Postponed Accounting & Non -EU Impo

You must record the value of goods/services at the Irish VAT rate applicable.

Did you purchase Goods/Services for resale? * Yes No

The values to be included are **exclusive** of VAT.

Purchase of goods/services for resale that are exempt from VAT (as specified under Schedule 1 of VATCA 2010)

Purchase of goods/services for resale that are zero rated for VAT.

[Agricultural rate on hire of horses and sale of livestock](#), including cattle, sheep, horses, etc..

[Second reduced rate](#) - for the hospitality sector, hotels, restaurants, etc.

[Reduced rate](#) – for certain fuels, building services, cleaning and maintenance services (generally), short-term hire, etc..

[Flat rate addition for VAT-unregistered farmers](#). 5.6% for the period 1/1 to 31/12/21. 5.5% for period from 1/1/22.

Standard Rate of VAT – 23%. (21% covers the period 1/9/20 to 28/2/21).

Net value of all purchases for resale and the sum of all the boxes above.

This box should include the total of Postponed Accounting included in boxes J1, H5, AH5, R1, G5 and BH5.

Table 3 – Summary of the ‘Goods or Services Purchased for Resale’ filing panel

2.5 Other Deductible Goods and Services (Irish or Intra-EU acquisitions, Postponed Accounting & Imports)

The purpose of this section is to provide a breakdown of the net value of goods and services acquired that were **not** for resale, but where VAT paid can be claimed as an input credit. This section should include all goods and services acquired that were not for resale, regardless of where they were acquired, i.e., include all Irish, EU and non-EU goods and services acquired that were **not** for resale but where VAT can be claimed as an input credit.

For example, operating expenses/overheads should be recorded in this section of the RTD. It is expected that most traders will complete some of the fields on this section of the return to reflect expenses incurred.


Other Deductible Goods and Services (Irish or Intra-EU acquisitions, Postponed Accounting & Imports)	
You must record the value of goods/services at the Irish VAT rate applicable. 	
Did you purchase goods or services that are not for resale but where VAT paid can be claimed as an input credit? * <input type="radio"/> Yes <input type="radio"/> No	
€ Values Excluding VAT Exempt <input type="text"/> E6	The values to be included are exclusive of VAT.
0% Home <input type="text"/> J2	Other deductible goods/services that are exempt from VAT (as specified under Schedule 1 of VATCA 2010)
4.8% <input type="text"/> H6	Other deductible goods/services that are zero rated for VAT.
9% <input type="text"/> BH6	Agricultural rate applicable to hire of horses and sale of livestock , including cattle, sheep, goats, pigs, deer, horses and greyhounds.
13.5% <input type="text"/> AH6	Second reduced rate - for the hospitality sector, hotels, restaurants, etc.
5.6% <input type="text"/> G6	Reduced rate – for certain fuels, certain building services, cleaning and maintenance services (generally), short-term hire, etc..
Std Rate <input type="text"/> R2	Flat rate addition for VAT-unregistered farmers . 5.6% covers the period 1/1/21 to 31/12/21. 5.5% covers any period from 1/1/22.
Total <input type="text"/> Z5	Standard Rate of VAT – 23%. (21% covers the period 1/9/20 to 28/2/21).
TOTAL OF ALL FIGURES RELATING TO POSTPONED ACCOUNTING THAT ARE INCLUDED IN THE VARIOUS RATE BOXES ABOVE Postponed Accounting <input type="text"/> PA4	Net value of all purchases for non-resale and the sum of all the boxes above.
	This box should include the total of Postponed Accounting <u>included</u> in boxes J2, H6, AH6, R2, G6 and BH6.

Table 4 – Summary of the ‘Other Deductible Goods and Services’ filing panel

2.6 Traditional presentation of VAT RTD

€ VAT Return of Trading Details				
	Value of Supplies of Goods and Services	Value of Acquisitions from the EU net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)
VAT Rate	E3	E4	E5	E6
Exempt		110000		
	D4			
0% Exports				
	D1	D2	J1	J2
0% Home			110000	
	C5	C6	H5	H6
4.8%				
	BC5	BC6	BH5	BH6
9%				
	AC5	AC6	AH5	AH6
13.5%	300000		9500	20000
	P1	P2	R1	R2
23%	35000		80000	2000
	B5	B6	G5	G6
5.6%				
	Z1	Z2	Z3	Z5
TOTALS	335000	110000	199500	22000
	TOTALS OF ALL FIGURES RELATING TO POSTPONED ACCOUNTING THAT ARE INCLUDED ON THE VARIOUS RATE BOXES ABOVE.			
		PA2	PA3	PA4
	All entries on this form should be EXCLUSIVE OF VAT. Enter '00' if there is no amount to be included in a box. <i>I declare that this is a correct return of trading for the period specified.</i>			

Third party software packages for VAT calculations and returns, etc. have RTD reporting functions. The RTD should be completed and submitted after all the filers' VAT returns for the financial year have been finalised and submitted to Revenue.

2.7 Amending a VAT RTD

Filers should ensure the accuracy of Returns before submission. It is possible to file amended RTDs, but there are technical limitations on the processing of amendments to VAT RTDs which have been filed through ROS. Amendments cannot be made to a VAT RTD on the same day that the original Return has been submitted. Where an amended VAT RTD has already been submitted, additional amendments cannot be made on the same day that the amended RTD has

been submitted. Filers should note that it may take up to 3 days for an RTD to update on Revenue records, depending on when the return is filed and when the system updates from ROS to Revenue's internal processing systems are run.

3 VAT RTD – Compliance Measures

1. *Refunds may be withheld*

When a customer files a claim for repayment/refund of credit under any taxhead and there is an outstanding VAT RTD for the previous year, then that repayment/refund will be withheld.

For example: If the current year is 2022 and a VAT refund claim is submitted which relates to a 2020 VAT period, Revenue will consider the previous year to be 2021. If the VAT RTD for 2021 is outstanding, then the refund amount will be withheld until the 2021 VAT RTD is filed.

The outstanding VAT RTD and any other outstanding returns will be notified to the customer in a 'Notice of Returns Outstanding' letter issued by Collector-General.

The repayment/refund will issue upon receipt of the outstanding VAT RTD and any other outstanding returns.

VAT registered traders who are already required to make their returns to Revenue via ROS must continue to make the RTD return using ROS.

2. *RCT registered cases may have higher deduction rates where an annual return (such as the RTD) is not filed.*

RCT deduction rates are systematically reviewed at least twice annually. The customer's record is reviewed against a set of rules to check, amongst other things, if returns or payments are late or are not filed or paid. Subcontractors who move to a higher rate of RCT can check the reasons why such a determination was made. This can be done using the RCT self-service options in ROS. Once the compliance issues have been resolved, subcontractors can self-review their RCT rate in ROS and receive a new rate determination. The [RCT for subcontractors manual](#) has more information.

3. *Tax clearance may be withheld if returns, including the VAT RTD, is not filed.*

Tax clearance processing checks the customer's returns and payments history, and clearance may be withheld if returns or payments are late or are not filed. Similar to the RCT process, the [online eTax Clearance system provides feedback](#) to applicants about the reasons why tax clearance is not granted.

4. *PPA applications cannot be initiated by a customer where there are outstanding tax returns.*

As set out in the [Guidelines for Phased Payment Arrangements](#) a PPA application cannot be initiated by a customer where there are outstanding tax returns. Where returns, including a VAT RTD, are not filed, the ROS system prevents the customer proceeding with the PPA application and issues a notification about the returns that are required.

4 Specific queries raised about VAT RTD filing

1. Is there duplication of input to some fields?

There is duplication of inputs to some fields. As cross-referenced in paragraphs 2.3, 2.4 and 2.5 above, the RTD requires items to be duplicated in one or more fields. All items in section 2 (paragraph 2.3 above) should appear in section 3 (paragraph 2.4) **or** section 4 (paragraph 2.5). Filers should complete each section of the RTD independently of one another.

2. How to deal with changes in VAT rates?

If the filer's accounting period includes periods when there is a change in the standard VAT rate such as an increase from 21% to 23%, the VAT exclusive amounts of purchases or sales should be input in the 'Standard Rate' fields. The field on the VAT RTD refers to the 'standard rate' and sales or purchases at both 21% and 23% should be included in the standard rate fields. Filers should also keep a record of the entries in the event they are requested subsequently.

Rates will change from time to time so filers should use the 'same row' of the VAT RTD as based on the 'traditional presentation' set out in paragraph 2.6 above.

3. Should the capital goods scheme adjustments should be included?

Capital goods scheme adjustments should not be included on the RTD. It is acknowledged that if the CGS adjustments are not included that the RTD totals will not reconcile with the VAT3 return for those cases.

4. Guidance for sub-contractors about construction services received and reverse charged?

The principal contractor should enter the value of the construction services received from the subcontractor in Section 1 'Have you supplied goods and/or services?' at either the 13.5% [AC5] or the standard rate [P1] as appropriate.

A principal contractor who is entitled to an input credit in respect of these services or expenses should make a corresponding entry in Section 3 'Did you purchase goods/services for resale?' or Section 4 'Did you purchase goods or services that are not for resale but where VAT can be claimed as an input credit', as appropriate [AH6] or [R2].

The subcontractor should enter the value of construction services supplied to principal contractors in Section 1 'Have you supplied goods and/or services?' at 0%. [D1 or D4].

5. How to report services from other non-EU member states?

The value of services received from outside the EU, where the recipient must self-account for the VAT, should be included in Section 1 'Have you supplied goods and/or services?' at the appropriate VAT rate. A corresponding entry should be included in Section 3 'Did you purchase goods/services for resale?' or Section 4 'Did you purchase goods or services that are not for resale but where VAT can be claimed as an input credit', as appropriate.

6. Changes relating to e-Commerce were implemented in July 2021 which means that questions relating to VAT free imported parcels (non-EU) no longer arise.

7. What level of reconciliation is acceptable to Revenue (that is, to what degree must the VAT RTD be reconciled to the accounts/trial balance)?

When completing an RTD, the focus should be on correctly completing each of the individual fields on the RTD.

8. If an invoice is received from an EU supplier with VAT charged, should it be included?

It should not be included. Ideally, the filer/customer should ask the supplier to re-issue the invoice with no VAT.

5 Further assistance

Where accidental errors or omissions are identified after a VAT RTD has been filed, the matter should be notified to Revenue via MyEnquiries. The enquiry should set out the return in question and the relevant details of the changes required. Revenue will arrange for updating of the records accordingly. This can include, for example, requests to change the VAT RTD year-end date. Filers should reference the *Enquiry relates to 'VAT' and More specifically 'ROS – Query re completion of return'*.

Appendix 1 Underpinning legislation

Regulation 24 of the Value-Added Tax Regulations 2010

Returns

24. (1) Where an accountable person is required to furnish a return in accordance with section 76(1) or (2) of the Act, then that person, or another person acting under that person's authority—

(a) shall complete such form as is issued for that purpose by the Commissioners in respect of the taxable period concerned, and

(b) shall sign a declaration on the form to the effect that the particulars shown on it are correct,

and, if that form provides for the inclusion of supplementary trading details in respect of any period, those details are deemed to be part of the return in respect of the taxable period concerned.

(2) Where an accountable person is authorised to furnish a return in accordance with section 77 of the Act, then that person, or another person acting under that accountable person's authority—

(a) shall complete such form as is issued for that purpose by the Commissioners, and

(b) shall sign a declaration on the form to the effect that the particulars shown on it are correct.

(3) The obligation of an accountable person to make a return is fulfilled by that person if the information required in such a return is transmitted electronically in accordance with Chapter 6 of Part 38 of the [Taxes Consolidation Act 1997](#) (No. 39 of 1997).

Council Regulation 1553/89 of 29 May 1989 – Article 3

COUNCIL REGULATION (EEC, EURATOM) No 1553 /89 of 29 May 1989 on the definitive uniform arrangements for the collection on of own resources accruing from value added tax

Article 3

For a given calendar year, and without prejudice to Articles 5 and 6, the VAT resources base shall be calculated by dividing the total net VAT revenue collected by a Member State during that year by the rate at which VAT is levied during that same year.

If more than one VAT rate is applied in a Member State, the VAT resources base shall be calculated by dividing the total net VAT revenue collected by the weighted average rate of VAT. In this case the Member State shall calculate the weighted average rate, to four decimal places, by the common method defined in Article 4. This weighted average rate shall be expressed as a percentage.

[Council Directive 2006/112/EC of 28 November 2006](#) – Article 250

COUNCIL DIRECTIVE 2006/112/EC of 28 November 2006 on the common system of value added tax

CHAPTER 5 Returns

Article 250

1. Every taxable person shall submit a VAT return setting out all the information needed to calculate the tax that has become chargeable and the deductions to be made including, in so far as is necessary for the establishment of the basis of assessment, the total value of the transactions relating to such tax and deductions and the value of any exempt transactions.


2. Member States shall allow, and may require, the VAT return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

https://taxation-customs.ec.europa.eu/vat-returns_en


Appendix 2 Sample VAT RTD in ROS inbox

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 January 2022. The Notice Number assigned to this declaration is 0000000150A. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQ's on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:
 Registration No : 0000000W
 Notice No : 0000000150A



OFFICE OF THE REVENUE COMMISSIONERS

TEST CASE No.1

VAT Return of Trading Details

Accounting Period : 01 Jan 21 - 31 Dec 21
€
Enquiries: 01 738 38 99

VAT Rate	Supplies of Goods & Services & Intra-EU Acquisitions		Deductible Inputs (purchases, Intra-EU acquisitions & imports)	
	Supplies of Goods & Services Net of VAT	Value of Acquisitions from EU Countries Net of VAT & VAT, Postponed Accounting & VAT free Imported parcels	Value of Stock for Resale (purchases, Intra-EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods & Services (purchases, Intra-EU acquisitions, Postponed Accounting & Imports)
	Total Value €	Total Value €	Total Value €	Total Value €
Exempt	E3	E4	E5	E6
	0.00	110000.00	0.00	0.00
0% Exp	D4			
	0.00			
0% Home	D1	D2	J1	J2
	0.00	0.00	110000.00	0.00
4.8%	C5	C6	H5	H6
	0.00	0.00	0.00	0.00
9%	BC5	BC6	BH5	BH6
	0.00	0.00	0.00	0.00
13.5%	AC5	AC6	AH5	AH6
	300000.00	0.00	9500.00	20000.00
5.4%	B5	B6	G5	G6
	0.00	0.00	0.00	0.00
Std Rate	P1	P2	R1	R2
	35000.00	0.00	80000.00	2000.00
TOTALS	Z1	Z2	Z3	Z5
	335000.00	110000.00	199500.00	22000.00
Postponed Accounting		PA2	PA3	PA4
		0.00	0.00	0.00

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

Figure 5: Sample output RTD return in ROS inbox, after completing the 4 sections of the RTD online.

Appendix 3 Sample VAT RTDs for a range of traders

(i) A sole trader providing construction services as a subcontractor on a reverse charge basis

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 February 2023. The Notice Number assigned to this declaration is .000000X. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



VAT Return of Trading Details

Accounting Period	01 Jan 22 – 31 Dec 22			€	Enquiries: 01 738 36 99
	Supplies of Goods & Services & Intra-EU Acquisitions		Deductible Inputs (purchases, Intra-EU acquisitions & imports)		
VAT Rate	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)	
	Total Value €	Total Value €	Total Value €	Total Value €	
	E3	E4	E5	E6	
Exempt	0.00	0.00	0.00	0.00	
	D4				
0% Exports	0.00	Sales as a Subcontractor where VAT should be accounted for by the Principal Contractor	J1	J2	
	D1				
0% Home	38,555.00		0.00	90.00	
	C5		H5	H6	
4.8%	0.00		0.00	0.00	
	BC5	BC6	BH5	BH6	
9%	0.00	0.00	0.00	0.00	
	AC5	AC6	AH5	AH6	
13.5%	0.00	0.00	34.00	0.00	
	P1	P2	R1	R2	
23%	0.00	0.00	875.00	14,398.00	
	B5	B6	G5	G6	
5.6%	0.00	0.00	0.00	0.00	
	Z1	Z2	Z3	Z5	
TOTALS	38,555.00	0.00	909.00	14,488.00	
	TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE				
		PA2	PA3	PA4	
Postponed Accounting		0.00	0.00	0.00	

All entries on this form should be EXCLUSIVE OF VAT. Enter '00' if there is no amount to be included in a box. I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

- (ii) A trader with supplies made and received on the reverse-charge basis (principal contractor and subcontractor)

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 February 2023. The Notice Number assigned to this declaration is .0000000X. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:
Registration No: 00000000X
Notice No: 0000000151B



OFFICE OF THE REVENUE COMMISSIONERS

VAT Return of Trading Details

Accounting Period 01 Feb 22 – 31 Jan 23

€

Enquiries: 01 738 36 99

VAT Rate	Supplies of Goods & Services & Intra-EU Acquisitions		Deductible Inputs (purchases, Intra-EU acquisitions & imports)	
	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)
	Total Value €	Total Value €	Total Value €	Total Value €
	E3	E4	E5	E6
Exempt	0.00	0.00	0.00	0.00
	D4			
0% Exports	0.00	Sales as a Subcontractor where VAT should be accounted for by the Principal Contractor Box D1	J1	J2
	D1			
0% Home	161,979.00		3,643.00	11,441.00
	C5	C6	H5	H6
4.8%	0.00	0.00	0.00	0.00
	BC5	The value of purchases from Subcontractor on a reverse charge basis included in Box AH6 are also included in Box AC5		BH6
9%	0.00	0.00	0.00	0.00
	AC5	AC6	AH5	AH6
13.5%	89,575.00	0.00	8,003.00	21,276.00
	P1	P2	R1	R2
23%	5,760.00	4,729.00	6,145.00	90,661.00
	B5	B6	G5	G6
5.6%	0.00	0.00	0.00	0.00
	Z1	Z2	Z3	Z5
TOTALS	257,314.00	4,729.00	17,991.00	123,378.00
TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE				
		PA2	PA3	PA4
Postponed Accounting		0.00	0.00	0.00

All entries on this form should be EXCLUSIVE OF VAT.

Enter '00' if there is no amount to be included in a box.

I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

(iii) A sole trader (small) with Irish sales and purchases only**Acknowledgement for VAT RTD Declaration**

Below is a copy of the VAT RTD declaration details received by ROS on the 23 March 2023. The Notice Number assigned to this declaration is .0000000Y. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:

Registration No: 00000000Y

Notice No: 000000152C



OFFICE OF THE REVENUE COMMISSIONERS

VAT Return of Trading Details

Accounting Period 01 Mar 22 – 28 Feb 23

€

Enquiries: 01 738 36 99

Supplies of Goods & Services & Intra-EU Acquisitions

Deductible Inputs (purchases, Intra-EU acquisitions & imports)

VAT Rate	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)
	Total Value €	Total Value €	Total Value €	Total Value €
	E3	E4	E5	E6
Exempt	0.00	0.00	0.00	0.00
	D4			
0% Exports	0.00			
	D1	D2	J1	J2
0% Home	17,500.00	0.00	10,800.00	25,050.00
	C5	C6	H5	H6
4.8%	0.00	0.00	0.00	0.00
	BC5	BC6	BH5	BH6
9%	0.00	0.00	0.00	0.00
	AC5	AC6	AH5	AH6
13.5%	1,650.00	0.00	0.00	1,695.00
	P1	P2	R1	R2
23% Std Rate	0.00	0.00	0.00	2,650.00
	B5	B6	G5	G6
5.6%	0.00	0.00	0.00	0.00
	Z1	Z2	Z3	Z5
TOTALS	19,150.00	0.00	10,800.00	29,395.00
	TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE			
		PA2	PA3	PA4
Postponed Accounting		0.00	0.00	0.00

All entries on this form should be EXCLUSIVE OF VAT.

Enter '00' if there is no amount to be included in a box.

I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

- (iv) SME in food industry - supplies of food at the second reduced rate and drink at the standard rate

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 April 2023. The Notice Number assigned to this declaration is .0000000Z. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:
Registration No: 00000000Z
Notice No: 0000000153D



OFFICE OF THE REVENUE COMMISSIONERS

VAT Return of Trading Details

Accounting Period 01 Apr 22 – 31 Mar 23

€

Enquiries: 01 738 36 99

VAT Rate	Supplies of Goods & Services & Intra-EU Acquisitions		Deductible Inputs (purchases, Intra-EU acquisitions & imports)	
	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)
	Total Value €	Total Value €	Total Value €	Total Value €
	E3	E4	E5	E6
Exempt	0.00	0.00	0.00	0.00
	D4			
0% Exports	0.00			
	D1	D2	J1	J2
0% Home	0.00	0.00	20,900.00	0.00
	C5	C6	H5	H6
4.8%	0.00	0.00	0.00	0.00
	BC5	BC6	BH5	BH6
9%	145,000.00	0.00	0.00	0.00
	AC5	AC6	AH5	AH6
13.5%	0.00	0.00	0.00	20,150.00
	P1	P2	R1	R2
23% Std Rate	53,500.00	0.00	27,100.00	38,900.00
	B5	B6	G5	G6
5.6%	0.00	0.00	0.00	0.00
	Z1	Z2	Z3	Z5
TOTALS	198,500.00	0.00	48,000.00	59,050.00
	TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE			
		PA2	PA3	PA4
Postponed Accounting		0.00	0.00	0.00

All entries on this form should be EXCLUSIVE OF VAT.
Enter '00' if there is no amount to be included in a box.

I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

(v) Start-up multinational with some exports to customers outside the EU

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 May 2023. The Notice Number assigned to this declaration is .0000000AH. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:
 Registration No: 00000000AH
 Notice No: 000000154E



OFFICE OF THE REVENUE COMMISSIONERS

VAT Return of Trading Details

Accounting Period 01 May 22 – 30 Apr 23

€

Enquiries: 01 738 36 99

Supplies of Goods & Services & Intra-EU Acquisitions

Deductible Inputs (purchases, Intra-EU acquisitions & imports)

VAT Rate	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)
	Total Value €	Total Value €	Total Value €	Total Value €
	E3	E4	E5	E6
Exempt	0.00	0.00	0.00	0.00
	D4	Net value zero rated exports outside EU		
0% Exports	30,150.00			
	D1	D2	J1	J2
0% Home	0.00	0.00	0.00	15,650.00
	C5	C6	H5	H6
4.8%	0.00	0.00	0.00	0.00
	BC5	BC6	BH5	BH6
9%	0.00	0.00	0.00	0.00
	AC5	AC6	AH5	AH6
13.5%	0.00	0.00	0.00	30,250.00
	P1	P2	R1	R2
23% Std Rate	740,300.00	0.00	0.00	307,100.00
	B5	B6	G5	G6
5.6%	0.00	0.00	0.00	0.00
	Z1	Z2	Z3	Z5
TOTALS	770,450.00	0.00	48,000.00	353,000.00
TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE				
		PA2	PA3	PA4
Postponed Accounting		0.00	0.00	0.00

All entries on this form should be EXCLUSIVE OF VAT.
 Enter '00' if there is no amount to be included in a box.
 I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.

- (vi) Trader with imports from outside the EU and with supplies to VAT registered customers within the EU

Acknowledgement for VAT RTD Declaration

Below is a copy of the VAT RTD declaration details received by ROS on the 23 June 2023. The Notice Number assigned to this declaration is .0000000BB. Please quote this Notice Number to our ROS Helpdesk in any future correspondence or inquiry relating to this declaration. If you have any questions or problems, check out the FAQs on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.



In all correspondence please quote:
Registration No: 00000000BB
Notice No: 0000000155F



OFFICE OF THE REVENUE COMMISSIONERS

VAT Return of Trading Details

Accounting Period 01 Jun 22 – 31 May 23

€

Enquiries: 01 738 36 99

VAT Rate	Supplies of Goods & Services & Intra-EU Acquisitions		Deductible Inputs (purchases, Intra-EU acquisitions & imports)		
	Supplies of Goods & Services Net of VAT	Value of Acquisitions from the EU Countries net of VAT. Postponed Accounting & VAT free imported parcels	Value of Stock for Resale (purchases, Intra EU acquisitions, Postponed Accounting & Imports)	Value of Other Deductible Goods and Services (purchases, intra-EU acquisitions, Postponed Accounting & Imports)	
	Total Value €	Total Value €	Total Value €	Total Value €	
	E3	E4	E5	E6	
Exempt	0.00	0.00	0.00	0.00	
	D4	Supplies to VAT registered customers within the EU			
0% Exports	1,419,400.00				
	D1	D2	J1	J2	
0% Home	0.00	0.00	0.00	0.00	
	C5	C6	H5	H6	
4.8%	0.00	0.00	0.00	0.00	
	BC5	BC6	BH5	BH6	
9%	0.00	Reverse charge EU purchases at the applicable Irish VAT rate (Box P2)		0.00	
	AC5		AH5	Value in Box P2 must be recorded at Box R1 and/or R2	
13.5%	0.00			6	45,595.00
	P1	P2	R1	R2	
23% Std Rate	7,640,200.00	81,950.00	5,565,600.00	470,500.00	
	B5	B6	G5	G6	
5.6%	0.00	0.00	0.00	0.00	
	Z1	Z2	Z3	Z5	
TOTALS	9,059,600.00	81,950.00	5,565,600.00	516,095.00	
TOTALS OF ALL POSTPONED ACCOUNTING INCLUDED IN RATE BOXES ABOVE					
		PA2	PA3	PA4	
Postponed Accounting		0.00	0.00	0.00	

All entries on this form should be EXCLUSIVE OF VAT.
Enter '00' if there is no amount to be included in a box.

I declare that this is a correct return of trading for the period specified.

Print a copy of this Acknowledgement by clicking on the Print icon in Adobe Acrobat Reader.