

How to register and/or link to a client for Capital Acquisitions Tax (CAT)

Agents and Solicitors with a TAIN certificate can link to clients for the purposes of filing CAT returns and making CAT payments related to IT38 filing.

ROS provides the following options where a TAIN link is in place:

- Facility to input IT38 online.
- Facility to amend a previously input IT38 online.
- Facility to input RDI for CAT for the client.
- Facility to pay using RDI at the time of filing the IT38, with the option of selecting a future payment date up to the filing deadline.

How to link to clients for CAT

On the “Manage Client Registrations” panel of the TAIN services page:

- Select “Tax Registrations” and then select a tax type from the dropdown menu that the client is already registered for, e.g. PAYE-Ind (PAYE worker) or Income Tax.
- Enter the client’s PPS number or tax reference number.
- Enter the client’s name.
- Select “Manage Tax Registrations” and click “**Manage**”.

As your TAIN is not yet linked to the client for CAT, you must click “**Select Action**” to view the registration options.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Manage Your Tax Registrations and TAIN Links

Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Income Tax - IT Cease Registration >

Status: Active
Number: 023
You are linked to this tax Remove Agent Link >

Capital Acquisitions Tax - CAT Select Action >

You are not linked to this tax

Capital Gains Tax - CGT Select Action >

You are not linked to this tax

You will see all possible registration options. You must select the one appropriate to your client. If you are linked to the client for another tax, you can view tax registration status in Client Revenue Record in the Registration Details tab.

The options are:

- **Add and link to a new registration** - register client for CAT if they are not already registered and create a TAIN link for CAT.
- **Link and cease an existing registration** - de-register a client for CAT and create a TAIN link for CAT.
- **Link and re-register a ceased registration** - register client for CAT if the registration is not active and create a TAIN link for CAT.
- **Link only to an existing registration** - create a TAIN link for CAT where the client is already registered for CAT.

eRegistration

Manage Your Tax Registrations and TAIN Links

Notes:
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You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Income Tax - IT Cease Registration >

Status: Active
Number: 0 70
You are linked to this tax Remove Agent Link >

Capital Acquisitions Tax - CAT Select Action >

You are not linked to this tax

[Add and link to a new registration](#)

[Link and cease an existing registration](#)

[Link to and re-register a ceased registration](#)

[Link only to an existing registration](#)

If you select an incorrect option, the result will appear in your Revenue Record with a **Fail** status. The reason for failure will be indicated.

A template [transaction advisory link notification](#) is available on our website. This should be signed by the client and then scanned, for upload as a file attachment in PDF or TIF format.

After selecting the registration/link option, you will see a confirmation screen. Click **“Confirm”**.

The screenshot shows the 'eRegistration' interface with a navigation bar at the top containing 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'Request Confirmation' and contains a yellow warning box with a triangle icon stating: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, it specifies that electronic copies must be in .pdf, .tif, or .tiff format and be less than 5 megabytes in size. A confirmation message asks the user to verify the customer's registration status. At the bottom, there are two buttons: 'Back' on the left and 'Confirm' on the right, which is highlighted with a red box.

For CAT, the registration date is always 01/09/2001. Click **“Add To Your Requests”**.

The screenshot shows the 'eRegistration' interface with the same navigation bar. The main content area is titled 'CAT Registration' and includes a legend: '* Denotes a required field'. There is a text input field for 'Registration Date (DD/MM/YYYY) *' with the value '01/09/2001' entered. At the bottom, there are two buttons: 'Cancel' on the left and 'Add To Your Requests' on the right, which is highlighted with a red box.

You will see a new item in the “Your Requests” panel. Click **“Submit”**.

The item in Your Requests **must be submitted** for Revenue to receive it.

Registration Options

Income Tax - IT
 Status: Active
 Number: 04: 97C
 You are linked to this tax
 Cease Registration >
 Remove Agent Link >

Capital Acquisitions Tax - CAT
 Status: In Requests

Capital Gains Tax - CGT
 You are not linked to this tax
 Select Action >

Value Added Tax - VAT
 Status: Active
 Number: 04: 97C
 You are linked to this tax
 Cease Registration >
 Remove Agent Link >
 Add Intra-EU >

Employer (PAYE/PRSI)
 Status: Active
 Number: 04: 97C
 You are linked to this tax
 Type: Financial & Payroll Agent
 Cease Registration >
 Remove Agent Link >

Your Requests (1)

Register
 CAT
 Edit Cancel

You need to submit this request in order for this transaction to be processed.
 Submit >

A summary will be displayed. Click **“Next”**.

You may generate a client consent letter from this screen, or you may use the [general transaction advisory link notification](#) from our website. This letter should be signed by the client and scanned so that you can upload it as a file attachment in PDF or TIF format.

Summary

Capital Acquisitions Tax Registration (New)

Registration Date 01/09/2001

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

< Back Next >

You will see an option to **“Choose file”** or **“Browse”**. Select this and locate the scanned client consent letter on your computer.

Tick the box to confirm the link for CAT and click **“Next”**.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be **less than 5 megabytes in size**.

File*

Choose file tain-link-notification-form.pdf

Please indicate which tax heads the attachment is relevant to by checking the boxes.

Capital Acquisitions Tax

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Review the submission and click **“Sign and Submit”** if all is in order.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

Capital Acquisitions Tax	tain-link-notification-form.pdf	Remove Attachment
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Back Sign and Submit

On the ROS Sign and Submit screen, enter your ROS password and click **“Sign & Submit”** to transmit the request to Revenue.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

Return

Information  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate: 87452C_mande [Help](#)

Enter Password:

0%

You will see the result of the request displayed. You will also receive confirmation of the result in your TAIN Revenue Record.

Revenue  TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES TEST EXIT

All Clients - Inbox Messages 

Inbox:

- Inbox Messages
- Information Services:
 - Outstanding Returns
 - Request Statement of Accounts
 - Properties Submitted via ROS
- Overview  Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

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

Search by:

Tax Type/Duty/Rep. Oblig.: * Document Type: * Include Archive

*denotes a required field.

<input type="checkbox"/>	Notice No. 	Customer Name 	Regn./Trader No./Doc ID 	Mandatory ROS filer 	Tax Type/Duty/Rep. Oblig. 	Document Type 	Period Begin 	Issued Date 
<input type="checkbox"/>	<input checked="" type="checkbox"/> 4148488182C	SQUAREPANTS, SQUARFRFR	4 0	Yes		Tax Registration	N/A	30/08/2020

If the result is "Success", you will have access to CAT services for the client within 3 working days.

If the result is "Fail", you should confirm the details with your client and submit a new request.