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.

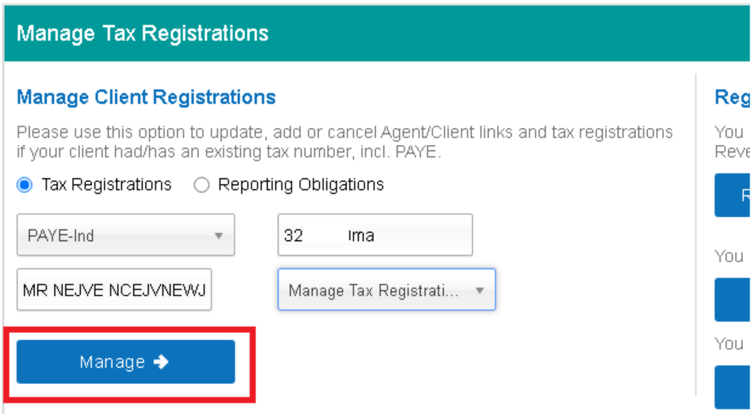
ROS provides the following options where a TAIN link is in place:

- 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.

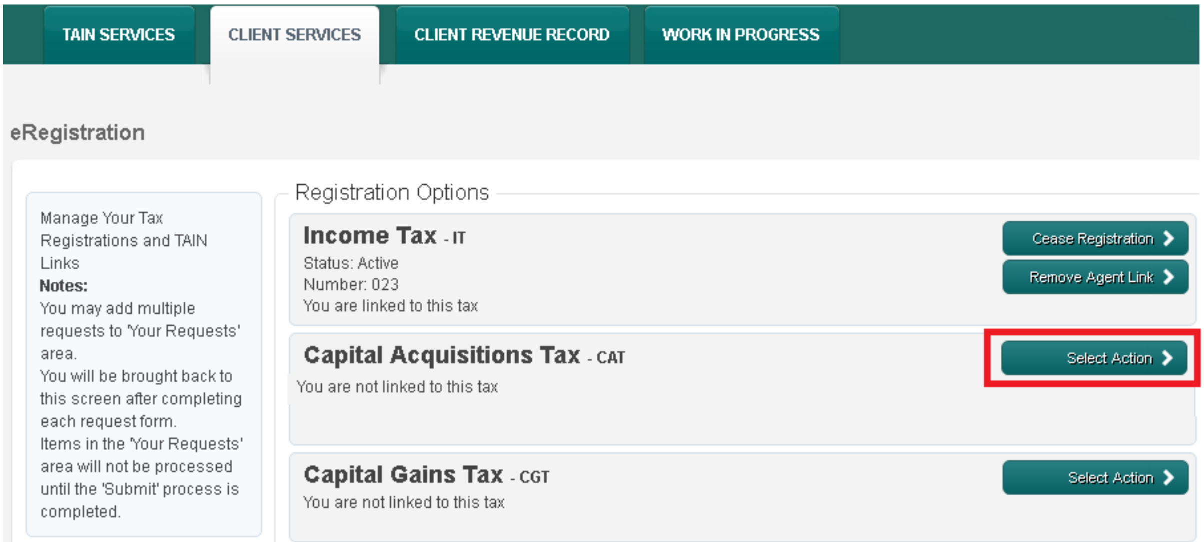
<u>How to link to clients for CAT</u>

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**”.



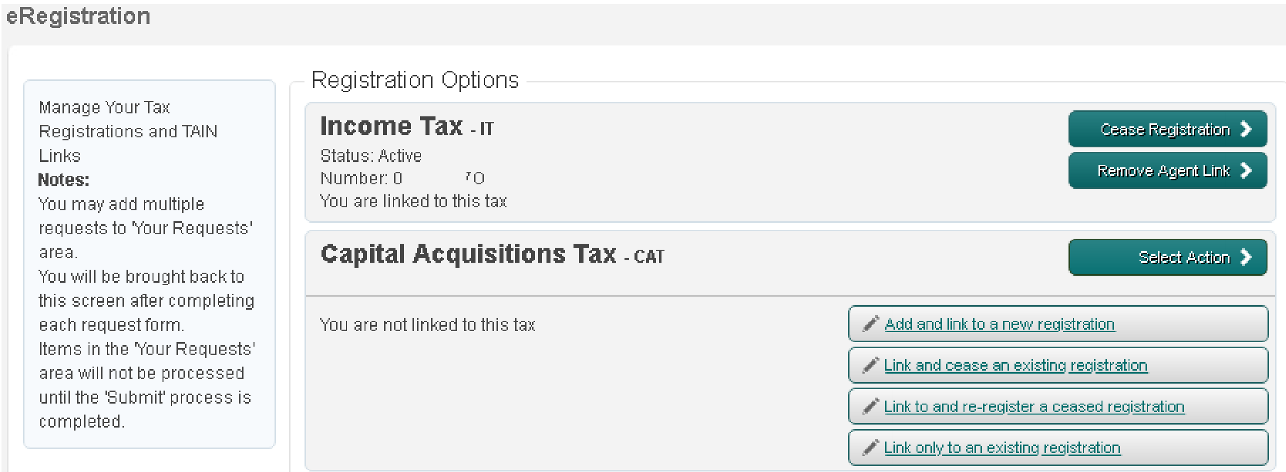
As your TAIN is not yet linked to the client for CAT, you must click “**Select Action**” to view the registration options.



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.

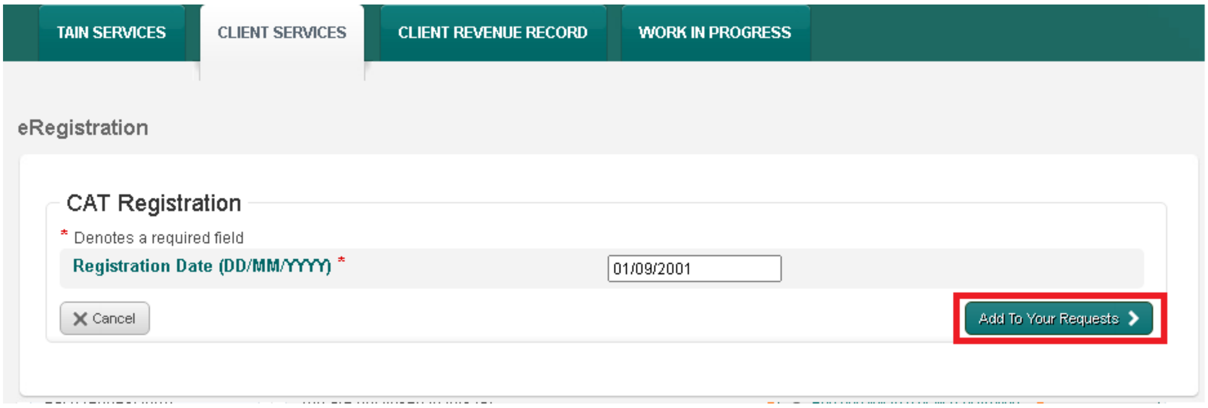
The options are:

- **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.



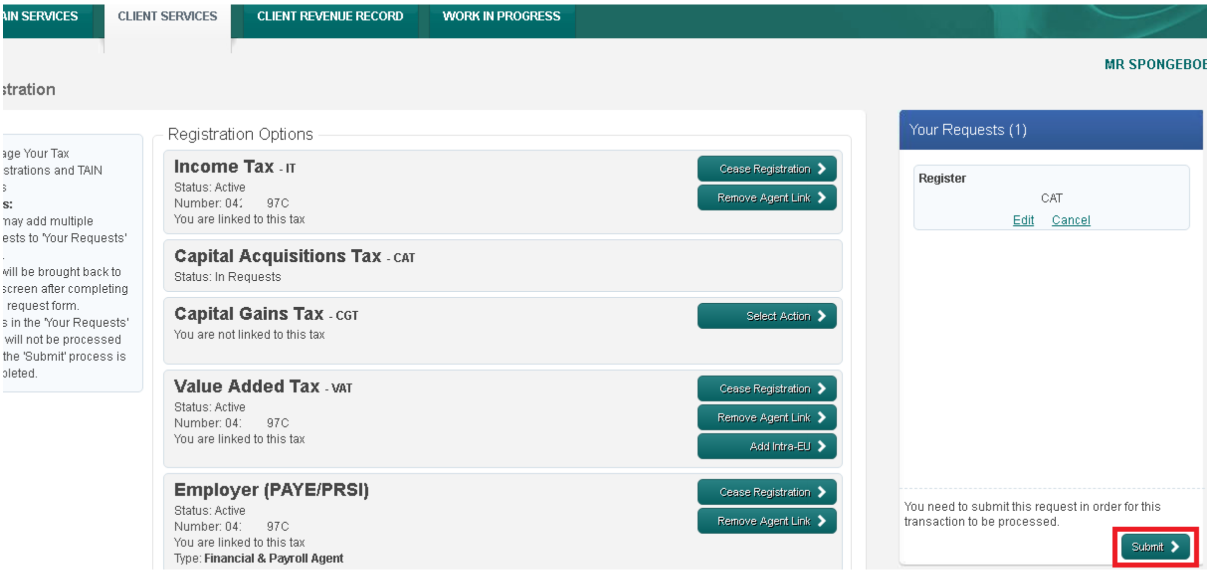
If you select an incorrect option, the result will appear in your Revenue Record with a Fail status. The reason for failure will be indicated.

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



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.



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

You are no longer required to generate a Client Consent letter if the client has an online registration in ROS or myAccount. Upon submission of the Agent Link Request by the agent/advisor, the ROS client will receive a notification in their ROS Inbox and the myAccount client will receive a notification in their MyEnquiries. The pending link will remain at “Pending” status until: It is Approved or Rejected by the client from the ROS Inbox notification/MyEnquiry sent to their ROS or myAccount, or by the client accessing the link request in the Agent Link Manager. You will receive a ROS notification when the client Approves or Rejects the request. If the pending link request is Approved, the information will be used to create the link in Revenue’s systems. If the pending link request is neither Approved nor Rejected, it will expire after 30 days. Please note that it can take up to three working days for Agent link requests to update fully to ROS.

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

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