

## **Are you ready for Online Filing commencing Quarter 1 2022?**

### **Online File and Pay System for Stamp Duty Insurance Levies**

From 1 April 2022 Revenue is introducing a mandatory online file and pay facility for Stamp Duty on Insurance Levies.

This facility will introduce online filing and payment for:

- Levies on Certain Premiums of Insurance (Non-Life)
- Contributions to the Insurance Compensation Fund
- Stamp Duty on Policies of Insurance (Non-life)
- Levy on Certain Life Assurance Premiums

You must file and pay for Quarter 1 2022 and subsequent periods using the new online system. The filing dates and deadlines remain unchanged. You will be able to access the facility via Revenue Online Services (ROS).

### **Paper Returns and EFT Payments**

From 1 April 2022 Revenue will no longer accept paper returns submitted via post, Email or MyEnquiries. It will be mandatory to file all returns via ROS.

You should not make payments via EFT to a Revenue bank account from 1 April 2022 in respect of Stamp Duty Insurance Levies. All payments should be made via ROS when filing the return.

**If you already have a ROS account:** If you have an existing ROS account, you do not need to take any steps to register for online filing. Revenue will post confirmation of your Tax Registration Number to the business address we have on record for you by 28 February 2022. SDIL returns will be available in ROS for Quarter 1 2022.

**If you do not have a ROS account:** You will receive a Tax Registration Number by 28 February 2022. The Tax Registration number will be sent by post to the business address we have on record for you.

Please ensure your address is up to date as all necessary documentation to complete the ROS registration will be issued by Revenue to that address.

Tax Reference Numbers comprise of seven digits followed by either one or two letters. The Tax Reference Number is different to any existing 4-digit file number that you may previously have received from Revenue. You must use the Tax

Reference Number to register for ROS. Please see Section 5 in the [Registering for ROS](#) guidance for how to register.

### **If an agent files on your behalf**

Registered tax agents will have access to the ROS facility in order to file and pay on behalf of their clients. The client will not need a ROS account themselves but will still need a Tax Registration Number.

If your tax agent will operate on your behalf you should contact them in advance of the Quarter 1 2022 filing date to ensure they have followed the steps below to prepare for online filing.

If you file through an agent, Revenue must have confirmation that the agent is authorised to act on your behalf. You must submit an agent link form to provide this authorisation. You can submit an agent link form when:

- you have a Tax Registration Number

**and**

- your agent has registered for ROS.

The form must be submitted via the myEnquiries facility in ROS. This facility is available to both taxpayers and their agents. Once this form is processed your agent will have the ability to file tax returns and make payments on your behalf.

Revenue will be writing to existing insurance levy customers to explain how to prepare for Online Filing for Insurance Levies. If you have not received a Tax Registration Number for Stamp Duty Insurance Levies by the 28 February 2022 please contact us at [largecasesdiv@revenue.ie](mailto:largecasesdiv@revenue.ie).

### **Agents**

You will need to prepare for ROS online filing if you are currently filing Stamp Duty Insurance Levy returns on behalf of clients. From Quarter 1 2022 you will be required to file Stamp Duty Insurance Levy returns electronically via ROS.

Once one of your client's has a Tax Registration Number for SDIL you can apply to Revenue for a Tax Advisory Identification Number (TAIN). You must complete the TAIN application Form and a Client Link form for one of your clients and submit both together to the National TAIN Register Office of the Revenue Commissioners, PO Box 1, Wexford. See [TAIN unit](#) for further details on obtaining a TAIN. Once the

TAIN is in place, you must register for ROS. See [Registering for ROS](#) for further details on registering.

Before you can access the Revenue account for other clients Revenue must have confirmation that you are authorised to act on behalf of your client. You or your client can submit an agent link form to provide this authorisation. You submit the form via myEnquiries in ROS. Once this form is processed you will have the ability to file tax returns and make payments on behalf of your clients.

### **Health Insurers**

Health Insurers should continue to submit the current Health Insurance Levy Return available of Revenue.ie via MyEnquiries.