Professional Services Withholding Tax

Payment Notification CSV Notes

Version	**1.4**
Version Date	**06/10/2021**

Column Descriptions

Column	Description
Column Name	Name of data column
CSV Field Name	Name of data column as it appears on the CSV file
Description	Description of the data element
Notes	Description of the format and validation that will be applied

Latest Version History

Version	Change Date	Element	Change Description
1.0	19/01/2021	N/A	Draft document created by Revenue ICT&L
1.1	26/03/2021	Gross Payment Amount	Updated description of field
		Document Context	Added maximum number of line-items
1.2	28/04/2021	Is Non-Resident?	Added additional information to determine type of specified person
		Tax Type	Added additional information to determine which tax type to enter
		Payment Date	Updated validation for future date scenarios
1.3	22/06/2021	Address	Updated to 300 characters.
		Name, Address, Resident Tax Registration Number	Updated the order of these elements to match the CSV template file.
1.4	06/10/2021	CSV max PN threshold	The maximum number of Payment Notifications in a CSV file was changed from 5,000 to 4,000.

Audience

This document is for any accountable person who is registered for Professional Services Withholding Tax (PSWT) and wishes to upload a CSV file with the details of the payment notifications for each of the specified persons they have withheld tax from.

Document Context

This document provides a description for each column on the Professional Services Withholding Tax Payment Notification CSV Template. This document corresponds with version 21.3.0 of the Payment Notification CSV Template.

Note: This method of notifying Revenue of Payment Notifications (i.e. via CSV file upload) can only be used to notify Revenue of new Payment Notifications. All Payment Notification line-items that pass the validation rules will be treated as new Payment Notifications. The CSV file upload method cannot be used to amend existing Payment Notifications. Any amendments must be performed via the ePSWT web application, which will be accessible via ROS once the system goes Live.

The maximum number of line-items that can be uploaded to the ePSWT system is 4,000.

Table of CSV Columns

Header Column Name	CSV Field Name	Description	Validation Notes
PSWT Registration Number of Accountable Person	pswtRegistrationNo	Identifies the Accountable Person's PWST Tax Registration Number. **This field must always be populated.**	Max length 9 characters. The entry in this field will be validated against the logged-in ROS user's PSWT Tax Registration Number to confirm that the correct CSV file is being uploaded.

Software Version	softwareVersion	Used to determine the version of the CSV form accepted by Revenue's systems. **This field is pre-filled and must always be populated.**	Numeric characters, pre-filled, do not change the entry that appears in this field in the CSV template.
Line-Item Column Name	**CSV Field Name**	**Description**	**Notes**
Is Non-Resident?	isNonResident	Indicates whether the specified person is resident or non-resident. The entry in this field determines what remaining columns on the line-item are required to be filled in. Example provided below. Resident Specified Person is an Irish resident, or a tax entity located outside of the State which has an Irish Tax Registration Number. Non-Resident Specified Person is a person or tax entity located outside of the State which does not have an Irish Tax Registration Number.	Max length 1 character. **This field must always be populated with either 'Y' or 'N'.**
Tax Type	taxType	Indicates which tax type the Specified Person is registered for.	Max length 3 characters. This field must be populated with either 'IT', 'CT' or 'VAT' only,

		A Resident Specified Person must be registered for either 'IT', 'CT', or 'VAT' to submit a payment notification. You must choose from one of the three tax type options and enter a corresponding Irish Tax Registration Number. If the combination of tax registration number and tax type entered does not exist in Revenue's records, you will be advised with an error message on screen. If the specified person is a company, the tax type is CT (Corporation Tax). If the specified person is an individual or partnership, the tax type is IT (Income tax). If you get an error with the above, you should use VAT as the tax type, this will cover the small percentage of specified persons which are not registered for CT or IT, but are registered for VAT.	for **Resident Specified Persons** that are registered for one of these taxes.
Resident Tax Registration Number	residentTaxRegistrationNumber	Identifies the Resident Specified Person.	This field must be populated for **Resident Specified Persons** that have a Tax Registration Number. Max length 9 characters. The combination of Tax Type and Resident Tax Registration Number must correspond to Revenue's records, if the combination is not a

			match with Revenue's records, the line-item will not be accepted.
Name	name	Identifies the name of the Specified Person.	Max length 100 characters. This field must always be populated.
Address	address	Captures the address of the Specified Person.	Max length 300 characters. This field must always be populated.
Payment Date	paymentDate	Captures the date of payment.	Max length 10 characters in (dd/mm/yyyy) format. This field must always be populated. On date of upload: • The Payment Date must be on or before 01/07/2021 (dependant on commencement order). • The Payment Date cannot be greater than seven days from today's date. • The Payment Date must be after the period covered by the latest F30 Payment on file. e.g. the latest F30 Payment is for the period 01/10/2021 – 31/10/2021. Therefore the Payment Date must be after 31/10/2021. • The Payment Date must be after the period covered by the latest F35 Return on file. E.g. the latest F35

			Return on file is for the period 01/07/2021 – 31/12/2021. Therefore the Payment Date must be after 31/12/2021.
Gross Payment Amount	grossPaymentAmount	Captures the relevant payment amount paid to the specified person before PSWT tax is withheld and excluding VAT.	This field must always be populated. This field must be a positive decimal greater than 0 and less than or equal to 1,000,000,000.00.
Amount of Tax Withheld	taxWithheldAmount	Captures the amount of tax withheld from the specified person.	This field must always be populated. This field must be a positive decimal greater than 0 and less than or equal to 1,000,000,000.00. This field will be validated to ensure the amount is 20% of the entry in the grossPaymentAmount field.
Tax Reference Number of Non-Resident (if Non-Resident)	nonResidentTaxReferenceNumber	Provide the Tax Reference Number of the Specified Person from their country of residence if they are non-resident.	Max length 30 characters. This field must always be populated when the **Specified Person is indicated as non-resident.**
Country of Residence (if Non-Resident)	nonResidentCountryOfResidence	Provide the Country of Residence of the Specified Person if they are non-resident.	Max length 100 characters. This field must always be populated when the **Specified Person is indicated as non-resident.**

Phone Number (If Non-Resident)	nonResidentPhoneNumber	Provide the Phone Number or Email Address of the Specified Person if they are non-resident.	Max length 20 numeric characters. This must (or the email address field) must always be populated when the **Specified Person is indicated as non-resident.**
Email Address (if Non-Resident)	nonResidentEmailAddress	Provide the Phone Number or Email Address of the Specified Person if they are non-resident.	Max length 100 characters. This field (or the phone number field) must always be populated when the **Specified Person is indicated as non-resident.** This field will be validated to ensure the email address is a valid email format.

Example of Valid CSV Entry Combinations

Resident Specified Person	Non-resident Specified Person
isNonResident taxType residentTaxRegistrationNumber name address paymentDate grossPaymentAmount taxWithheldAmount	isNonResident name address paymentDate grossPaymentAmount taxWithheldAmount nonResidentTaxReferenceNumber nonResidentCountryOfResidence nonResidentPhoneNumber