

Revenue Online Service (ROS)

Part 38-06-01

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1. Introduction

The Revenue Online Service ([ROS](#)) is an online service for business customers and tax practitioners. ROS is Revenue's interactive internet facility providing customers and their agents (in appropriate cases) with a quick, secure and cost effective method to conduct their business electronically with Revenue 24 hours a day, 7 days a week, 365 days a year.

Revenue customers can manage their own tax affairs online, access the latest information on their Revenue accounts and receive instant acknowledgements to all online transactions. ROS caters for more than 25 different taxes and duties including Income Tax, Corporation Tax, Capital Acquisitions Tax, Employers' PAYE, VAT, Betting Tax, eStamping, eRelevant Contracts Tax (eRCT), Charity Donations and the Diesel Rebate Scheme.

Self-service over the internet is Revenue's preferred method of delivering customer service. ROS is a self-service process which has removed the need for customers to make direct contact with Revenue. In most cases Revenue does not ask customers to send documentary evidence to support their claims/returns, which eliminates further customer contacts.

Consultation with key stakeholders in the design and enhancement of ROS has been an ongoing feature of its development.

2. ROS for Business Customers and Tax Practitioners

ROS is an internet based system that enables Revenue customers and their agents to conduct their business with Revenue electronically, at a time and place of their choosing. Customers can file returns and make payments, obtain details of their Revenue Account and calculate liability and tax repayments.

3. Benefits of ROS for Business Customers and Tax Practitioners

- Instant access to their Revenue account, a Customer Information Service
- Instant acknowledgement of all ROS transactions
- No duplication thereby reducing compliance costs
- The elimination of clerical error as there is no additional data processing
- Secure access 24 x 7 x 365
- Online calculators are provided for complex calculations
- Forms are user friendly and intuitive
- Environmentally friendly with a reduced need for paper
- Quicker turnaround than for non-ROS activities such that repayments are received by customers in five working days. However, if a claim is selected for a random verification check, the process may take longer

- Services and screens take account of the requirements of customers with disabilities and best practice in accessibility
- Access Control allows business customers and practitioners to set the access rules in line with their own requirements or governance arrangements. Access can be restricted to certain staff, to various services, or clients within their own organisation.
- Self employed individuals are obliged to file and pay their income tax liability by the 31st October in the year following the year of assessment. However, customers who e-pay and e-file usually have an extended deadline to meet their obligation. This is communicated to customers by way of eBrief on an annual basis.
- Beneficiaries who received gifts or inheritances with valuation dates in the year ended 31st August are obliged to file the return and make any payment due by 31st October of the year. However, customers who e-pay and e-file usually have an extended deadline to meet their obligation. This is communicated to customers by way of eBrief on an annual basis.

4. ROS Security for Business Customers and Tax Practitioners

ROS provides secure communications between customers and Revenue. Revenue assures its customers that access to ROS preserves the confidentiality, privacy and integrity of data. The authentication of the sender is secure. In addition, Revenue's computer system is protected from attack via the Internet and is designed to meet best practice in security and access. ROS ensures that the communications and transactions between customers and Revenue cannot be repudiated at a later stage. Revenue fulfils its obligations under Data Protection legislation.

The means through which ROS activity is secure is achieved through the use of Digital Certificates for authentication purposes. This provides digital signing of data and provides strong encryption to secure data being transmitted. A Digital Certificate is a guarantee by the Certification Authority (i.e. the Revenue Commissioners in this case) that the private key, which is contained in the certificate and is used for authentication and signing purposes, can only be used by the person to whom it belongs.

Digital Certificates are renewed every two years and customers are prompted by e-mail to renew.

Java Script is used to login to ROS which means customers/agents must use an Internet Browser that supports Java Script. Details to assist and support customers using Java Script are available on the [ROS Help Centre](#).

5. Registration process for Business Customers and Tax Practitioners

Go to www.revenue.ie and scroll down to 'Online services' and select 'Register for ROS' and follow the three-step process, to get a Digital Certificate.

Step 1: Apply for ROS Access Number (RAN), which for security reasons is sent by post to the customer's address on our records. **The RAN is valid for 3 months.**

Step 2: Apply for Digital Certificate by inputting the RAN and awaiting the receipt of a system password. The temporary ROS system password is sent by email or text message depending on which option the customer chooses. Text messages are sent only to Irish and UK mobile numbers. Customers are advised that their **system password is valid for 1 hour** and if they cannot complete the process within the hour, they must re-apply for a system password (by re-inputting the RAN).

Step 3: Enter the system password to **Download and Save** the Digital Certificate. Customers will be required to select 5 security questions from a list of 10 questions before they can download and save their ROS certificate. Customers are reminded to save a copy of the Digital Certificate on their computer when downloading it, which ensures that the Certificate is safely stored on their computer.

All 3 steps must be completed before a customer can access ROS.

Tip: If you forget where the Digital Certificate file is saved and are prompted to load a certificate, you may be able to search your computer for a "p12" file.

5.1 ROS Profile

The addition of security questions in the customers' ROS Profile speeds up the process for retrieving lost and expired ROS Certificates and forgotten passwords. The inclusion of security questions is in line with international best practice to strengthen security arrangements and is a means of authenticating a customer's ROS identity.

New ROS customers will be asked to set their security questions when they download and save their Digital Certificate (Step 3). They will be asked to select 5 security questions from a list of 10 questions. Existing ROS customers who already have a ROS certificate will be prompted to set up security questions in their Profile screen. Customers need to remember the answers to their selected questions in order to be able to use the self-service Reset ROS Login facility.

The ROS Profile contains customer or ROS user contact details. Customers are reminded to check their contact details and to update them if email addresses or phone numbers are changed.

5.2 Reset ROS Login

The Reset ROS Login can be used by ROS Administrators to download a new ROS Certificate where a Certificate is lost or expired, or the password is forgotten. To use the Reset ROS Login option, customers must have security questions set up and contact details must be up to date, including an active email address and mobile phone number.

ROS customers will be asked to answer two randomly selected questions from the five selected questions. ROS customers will have two attempts to answer the security questions. If the ROS customer provides incorrect answers to the security

questions they will have to either re-register for ROS or contact the ROS Technical Helpdesk ([details below](#)).

ROS sub-certificate users will not be asked to set up security questions as sub-certificate users' passwords are available to their ROS Administrator in the Admin Services tab on ROS.

Further information, including videos, is available on the [ROS Help Centre](#).

5.3 ROS and myAccount

ROS and myAccount are **different** online services but Revenue recognises that customers may need to use either of these online services at different times to carry out their business with us. To access both services, customers must be registered for both services.

myAccount customers who are registered for Income Tax, Employers' PAYE or Capital Acquisitions Tax have the option to register for ROS from the "Manage My Record" card in myAccount. Customers will receive their ROS system password by text or email and will be able to download their ROS digital cert immediately. Customers can log in to ROS from the "ROS" card in myAccount.

The Reset Login option on the "ROS" card allows ROS Administrators to download a new ROS certificate if their ROS certificate is lost or expired, or the password is forgotten.

myAccount can also be accessed by individuals who have a verified MyGovID account with the Department of Employment Affairs and Social Protection (DEASP). The MyGovID password can be used to sign in to myAccount and avail of the ROS Registration and other functions.

6. Services available to Business Customers and Tax Practitioners

ROS provides for the electronic filing and payment of over 25 different taxes and duties for business clients and agents including:

- file tax returns, including income tax, corporation tax, employer's returns, Capital Acquisitions Tax, Employers' PAYE, VAT, Betting Tax, eStamping, eRCT, Charitable Donations and the Diesel Rebate Scheme, Vehicle Registration, Customs and Excise, etc.,
- view returns filed and due to be filed,
- make payments or view payments made,
- claim repayments, including Home Renovation Incentive and Help to Buy,
- make offsets to settle other tax liabilities,
- request a statement of account.

Customers can use the ROS Information Services to view information held on their Revenue file, e.g. payments made, returns due or filed, repayments made or due, tax registration details, etc.

Customers or agents can access services such as online registration for additional taxheads, apply for tax clearance or letter of residence, access MyEnquiries or use the PAYE services such as Jobs and Pensions (see [myAccount User Manual](#))

6.1 Customer - My Services

When you log in to ROS, you are on the My Services screen and you can access all ROS services from this screen. The frequently used services panel on the screen will allow you to select up to 9 most frequently used services from a designated list. This functionality is available to ROS Administrator users and ROS sub cert users.

The '**Employer Services**' panel is displayed to customers who are registered for Employers' PAYE/PRSI. Services such as the PPS Number checker can be accessed from this panel. Additional Employer services will be available in this panel during 2018.

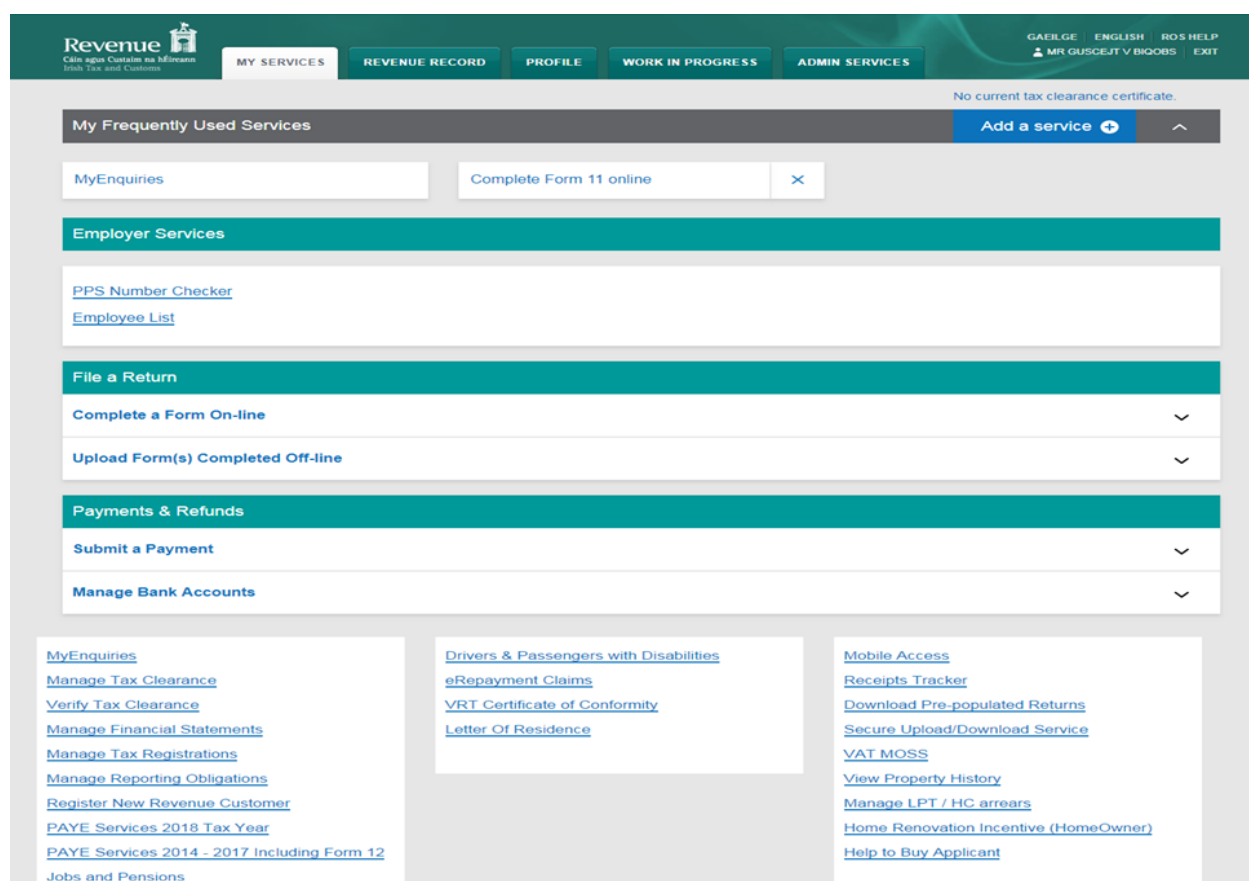


Figure 1 Customer - My Services screen

6.2 Agent - Agent Services

When you log in to ROS as an agent, you are brought to the Agents Services screen. The frequently used services panel is not available to Agents as it is at customer level.

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GAELIGE ENGLISH ROS HELP
BWQ BXLS QXFYDM WXXMLK QJZLMUZESOC LTD EXIT

AGENT SERVICES **REVENUE RECORD** **PROFILE** **ADMIN SERVICES**

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

Client Search
Search by registration number:

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type...

Enter registration no. **Search**

Search by name:

Enter surname **Search**

Your Client List
You can access and export your full list of clients here.

View Client List **Export Client List**

Or you can display all new clients from a certain date.

Enter date **Display**

Last 10 Clients Accessed
BXLS QXFYDM WXXMLK WXXMWDY - 9509808P

Manage Tax Registrations

Manage Client Registrations
Please use this option if your client had/has an existing tax number inc. PAYE. Enter Client's details below to update, add or cancel registrations or Agent/Client links:

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type... Enter registration no. Enter name Select tax type... **Manage**

Register New Revenue Customer
You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.

Register New Revenue Customer

You can also register new reporting entities.

Register New Reporting Entity

Upload Form(s) Completed Off-line
Select the type of return from the drop-down list to upload a return completed off-line. You can upload a P35L file and any of the Financial or Withholding taxes through Client Services.

Select a return type...

Other Services

[MyEnquiries](#)
[Manage Financial Statements](#)
[P2C Search](#)
[Mobile Access](#)

Recent activity with this certificate
Last login

Figure 2 Agent - Agent Services Screen

6.3 ROS Online

A number of returns are available 'online' which means that a range of data from Revenue's systems is pre-populated on the form, which helps customers in completing their return. For income tax return filers, information on employment earnings and occupational pensions, payments from DEASP, Relevant Contracts Tax (RCT) payments and where relevant payment from third parties such as the Department of Agriculture, Food and the Marine is available on a pre-populated form.

An 'online' form can be completed in stages; so a filer can download the online form and see what information is already pre-populated on the return and what extra information needs to be updated before submitting the return.

6.4 ROS Offline Application

The ROS Offline Application enables a filer to download a template for many Revenue forms so that they can be completed offline.

Saved forms can then be uploaded by logging into ROS with your Digital Certificate.

Users of the ROS Offline application should regularly check that they have the latest version downloaded. You can check the version by selecting Help/about on the offline application. The latest version will be required for downloading all new forms, or versions of forms, released.

To download the ROS Offline Application go to the [Revenue website](#), and click on 'Sign in to ROS' at the top of the screen. On the next page, under the section "Useful Links" click on "ROS Offline Application".

7. ROS Payment Methods

ROS customers have a number of options for making online payments.

- ROS Debit Instruction (see further details below).
- Credit Card\Debit Card
- Online Banking allows customers to use their PC, laptop etc. to do their banking over the Internet. For full details customers must contact their bank. This facility applies to Income Tax and Capital Gains Tax only.
- Revenue has introduced a simplified online payment facility which enables taxpayers to engage electronically through an online web portal on www.revenue.ie to make a payment. The payments facility is also available through ROS for tax, interest, penalty, audit or attachment. Further information is available at:
<http://www.revenue.ie/en/online-services/index.aspx>

7.1 ROS Debit Instruction (RDI)

Customers or their agents may set up an RDI online and sign and submit through ROS. The Digital Certificate is used to carry out the signing procedure. Revenue will process the RDI with the relevant bank. Only Irish bank accounts are accepted when setting up an RDI.

RDI is not a fixed monthly amount; the customer determines the amount of the payment, when the payment is made and signs and submits the instruction to Revenue. RDI does not confer on Revenue a right to draw money from a customer's bank account.

7.2 Amended ROS Debit Instruction (RDI)

ROS provides a facility to amend an RDI to add tax types not already associated with the RDI. It is also possible to amend all bank account details associated with an existing RDI – i.e. International Bank Account Number (IBAN), and Bank Identifier Code (BIC) and account name.

8. Refunds and Repayments

For mandatory e-filers, any refunds are issued to the customer's bank account and cheques are not issued. Therefore, if a customer is in a tax refund position they need to ensure that their bank account details are recorded on ROS and are up-to date.

Customers should login to ROS and on the **My Services** page click on **Manage Bank Accounts** (under Payment Details) and in the Refunds section, select **Manage EFT**. Bank account details can be amended or updated on these screens. Customers are reminded to check the bank details on record when filing returns or making claims to ensure that they are up-to-date.

8.1 Offsets

A number of returns include an option for the filer to 'offset' a tax refund to another taxhead or tax period. This is provided for refunds of VAT, Employers' PAYE or RCT.

8.2 VAT Repayments - offsets

When filing a VAT3 return there is a facility on ROS to allow customers and agents to advise Revenue how they wish a resulting repayment to be dealt with.

When a customer or his agent is filing a VAT 3 return on ROS and the VAT 3 shows a repayment to the customer, the customer/agent has the option to offset the overpayment.

The ROS **offset** window provides a text box that the customer can use to include offset instructions for a VAT repayment claim that is being submitted. This offset facility applies to original, supplementary and amended returns. **It is important that the customer/agent remembers to tick the offset refund box before submitting the return.**

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AGENT SERVICES **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

VAT3 Return

Step 2
To continue, review the details below and click the Next Button.

Form Data **Payment Details** Sign & Submit Acknowledgement

Tax Type: VAT
Return Type: VAT3 Return
Period: 01/03/2018 - 30/04/2018

Bank Details

Details of the Bank Account to which VAT repayments will be made are shown below. If there are no bank account details registered or if you wish to change these details, please notify VAT Repayments Section by fax at 061 488465, or post to Registered VAT Repayments Section, Office of the Revenue Commissioners, Sarsfield House, Francis Street, Limerick.

Currency

Repayment Amount 1000

Please indicate if you wish to have some or all of the amount above offset ☐

Please provide offset instructions in the following format;
Tax, Period, Amount.
(E.g. VAT, Jan-Feb 2012, €2000)

Click on the **Next** button to proceed to the next step **Next** →

Click on the **Back** button to return to the previous step ← **Back**

Figure 3 VAT offset instructions on ROS

8.3 Employers' PAYE - P35 Repayments and Offsets

When a P35 return is filed on ROS showing an overpayment, the customer/agent will be presented with an option to claim the refund. Once the overpayment is claimed, it automatically undergoes an offset and refund validation check. Where liabilities exist in any tax head, an offset will be made against that liability and any remaining balance will either be refunded automatically or be reviewed by Revenue. In situations where the P35 overpayment is not claimed, a letter will be sent to the customer/agent and an offset and/or refund will not take place without further contact and written instruction from the customer/agent.

Search for Employee

Add an Employee

Previous P30 Payment Details

* Tax and Parking Levy already paid to Collector General:

800.00

* PRSI, already paid to Collector General:

450.00

* Universal Social Charge, already paid to Collector General:

400.00

* Local Property Tax, already paid to Collector General:

250.00

Calculate

Parking Levy Details

No of Employees who paid Parking Levy, where applicable:

Total Amount of Parking Levy:

Calculate

Return Summary Details

Total Pay:

1,000.00

Total Employee PRSI:

250.00

	Total Declared (€)	Already Paid (€)	Balance Due (€)
PAYE ⓘ	400.00	800.00	-400.00
PRSI ⓘ	300.00	450.00	-150.00
USC ⓘ	300.00	400.00	-100.00
LPT ⓘ	0.00	250.00	-250.00
	1,000.00	1,900.00	-900.00

Total due to Collector General:

0.00

Total Overpaid:

900.00

Taxable Benefit Details

* Taxable Benefits:

Figure 4 P35 Overpayment on ROS

Follow on screens in ROS after a P35 return with an overpayment has been filed are set out hereunder:

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Irish Tax and Customs

ROS Help | Exit |

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

CG TEST CASE AM IRIS - 3500791JA

P35 Refund Claim
P35 Refund Claim 01 Jan 2016 - 31 Dec 2016

Form Help
* Indicates a required field

Refund Details

If you wish to claim a refund please enter the amount claimed in the Refund Claimed box. Part or all of this refund may be offset against any outstanding liabilities on record.
If you do not wish to claim a refund or do not wish to have any part of the amount offset against other tax liabilities please enter zero in the Refund Claimed box. Please note that an Unclaimed Refund Query letter will issue electronically to your ROS Inbox.
If you do not wish to claim a refund or do not wish to have any part of the amount offset against other tax liabilities please enter zero in the Refund Claimed box. Please note that an Unclaimed Refund Query letter will issue electronically to your ROS Inbox.

P35 Refund

Employers may now have P35 refunds paid directly into their Bank Account, by registering their Bank Details on Revenue's Online System (ROS)

Ok

Return Summary

Total Pay: 1,000.00
Total Employee PRSI: 250.00

Total Declared (€)	Already Paid (€)	Balance Due (€)
400.00	800.00	-400.00
300.00	450.00	-150.00
300.00	400.00	-100.00
0.00	250.00	-250.00
1,000.00	1,900.00	-900.00

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Irish Tax and Customs

ROS Help | Exit |

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

CG TEST CASE AM IRIS - 3500791JA

P35 Refund Claim
P35 Refund Claim 01 Jan 2016 - 31 Dec 2016

Form Help
* Indicates a required field

Refund Details

If you wish to claim a refund please enter the amount claimed in the Refund Claimed box. Part or all of this refund may be offset against any outstanding liabilities on record.
If you do not wish to claim a refund or do not wish to have any part of the amount offset against other tax liabilities please enter zero in the Refund Claimed box. Please note that an Unclaimed Refund Query letter will issue electronically to your ROS Inbox.
If you do not wish to claim a refund or do not wish to have any part of the amount offset against other tax liabilities please enter zero in the Refund Claimed box. Please note that an Unclaimed Refund Query letter will issue electronically to your ROS Inbox.

* Refund Claimed:

Overpayment Amount 900.00

Return Summary Details

	Total Declared (€)	Already Paid (€)	Balance Due (€)
PAYE	400.00	800.00	-400.00
PRSI	300.00	450.00	-150.00
USC	300.00	400.00	-100.00
LPT	0.00	250.00	-250.00
	1,000.00	1,900.00	-900.00

Total Pay: 1,000.00
Total Employee PRSI: 250.00

Total due to Collector General: 0.00
Total Overpaid: 900.00

Click on the **Next** button to proceed.

Click on the **Back** button to go back to

Figure 5 P35 Overpayment on ROS (2)

8.4 Income Tax (IT) Statement of Net Liability Offset on ROS

When filing a Form 11 and Statement of Net Liabilities there is a facility to offset an overpayment arising in the year against Preliminary Tax for the following year.

Note: If a filer ticks the box to indicate filing a Form 11 **“Return with Statement of Net Liabilities only without making a payment”**, he or she will not be presented with that option again and will not be presented with the option to offset.

Statement of Net Liabilities (Pay And File)

Step 2: Payment Details
To continue, review the details below and click the Next button.

Form Data **Payment Details** Sign & Submit Acknowledgement

Statement of Net Liabilities (Pay + File) - If completing, values must be entered in all fields.

Click Omit if you do not wish to complete Statement of Net Liabilities at this time.

Please enter whole liability amounts: (enter "0" if nil liability)

Income Tax Preliminary Tax 2018 € 5000

Available RCT Credit (Credit Date 10/05/2018) € 0

N.B. Credits displayed here are correct as of (10/05/2018) and do not reflect any offsets that have taken place since that date.

Income Tax Balancing Amount 2017 € 4500 × Refund ☐

N.B. If you have calculated that there is a refund due to you for this year, enter the amount of the refund and tick the box to indicate that the value is a refund

Total Net Amount € 5000

☐ Please indicate if you wish to file a Return with Statement of Net Liabilities only without making a payment

Click Next to go to the next page

Click Back to go to the previous page

Figure 6 - Filing an income tax return: Statement of Net Liabilities including offset to/from other periods.

9. Access Control

In many tax agent practices and in larger businesses, staff may have different levels of authorisations in relation to certain clients or in relation to filing certain returns. ROS provides an access control system that allows the ‘administrator’ in the firm (e.g. the Senior Partner or Financial Controller) to set the appropriate access for their staff. The access control system is hosted on ROS but is maintained by the administrator using his or her Digital Certificate for identification and access.

10. Dual or Single Signature

The ROS Administrator can set Dual or Single signature requirements for the following ROS Debit Instruction and Returns - VAT, Employers’ PAYE, Income Tax, Corporation Tax, Dividend Withholding Tax (DWT), Professional Services Withholding Tax (PSWT), Special Savings Incentive Account (SSIA), Deposit Interest Retention Tax (DIRT), Investment Undertaking Exit Tax (IUT), Life Assurance Exit Tax (LAET), Environmental Levy and Capital Acquisitions Tax (CAT) IT 38 return. (Located under Admin Services – Other Functions – Set Signature Requirement button).

11. Dual Agent Facility

In the case of Employer's PAYE/PRSI (PREM), Value-Added Tax (VAT) and Corporation Tax (CT), it is possible to have two agents acting on behalf of a customer (on a specific tax registration number). This may be required where for example; one agent is responsible for filing returns and the other for making payments (see [TDM Part 37-00-04b - Guidelines for Agents acting on behalf of Taxpayers](#)).

11.1 CT Dual Agent Facility

A second agent can be added for CT by contacting the Registration Section in the local Revenue office. This is a manual process and requires the Agent Link Notification to be completed with the necessary detailed instruction and signed client authorisation.

Audit firms who represent taxpayers who have obligations under the independence requirements of the United States Securities & Exchange Commission (US SEC) may file returns but cannot authorise payments in respect of these taxpayers. These agents require a separate Tax Advisor Identification Number (TAIN) and a Digital Certificate with no facilities to authorise payments. Payments are made directly by the taxpayer using their own Digital Certificate. Audit firms hold a separate TAIN and Digital Certificate with authority to file returns and authorise payments for their other clients.¹

11.2 VAT Dual Agent Facility

A second agent can be added for VAT by contacting the Registration Section in the local Revenue office. This is a manual process and requires the Agent Link Notification to be completed with the necessary detailed instruction and signed client authorisation.

11.3 Employer Dual Agent Facility

Dual agents can be added for Employer's PAYE/PRSI on ROS through the Manage Tax Registration panel on the Agent Services screen. An employer/pension provider may have up to two tax agents for Employer's PAYE/PRSI:

- A 'Financial and Payroll Agent' with access to all available functionality
- A 'Payroll only' Agent with access to most agent functions up to the end of 2018, but with payroll only access from 2019.

¹ This development was in response to concerns raised by audit firms that the ROS Debit Instruction (RDI) facility for payments of liabilities could conflict with the independence requirements of the United States Securities & Exchange Commission (US SEC). As a result, audit firms whose clients included companies that are themselves listed or related to a company listed on the New York Stock Exchange, were reluctant to use ROS. The main reason for this is that the RDI facility is viewed as potentially constituting a prohibited management service as against an allowed tax service under the SEC rules.

The screenshot shows the 'Find Clients' and 'Manage Tax Registrations' sections of the Revenue Ireland portal. The 'Find Clients' section includes a 'Client Search' area with filters for 'Tax Registrations' and 'Reporting Obligations', and a 'Your Client List' section with buttons to 'View Client List' and 'Export Client List'. The 'Manage Tax Registrations' section includes a 'Manage Client Registrations' area with a 'Manage' button, and a 'Register New Revenue Customer' area with buttons to 'Register New Revenue Customer' and 'Register New Reporting Entity'. The 'Upload Form(s) Completed Off-line' section includes a 'Select a return type...' dropdown. The 'Agent Employer Services' section includes a 'Request RPNs by file upload' button. The 'Other Services' section includes links for 'MyEnquiries', 'P2C Search', 'Mobile Access', and 'View Property History'.

Figure 7 Manage Tax Registrations: Add or cancel registrations or Agent Client links

The screenshot shows the 'eRegistration' interface of the Revenue Ireland portal. The 'Registration Options' section lists various tax types with corresponding actions: 'Income Tax - IT' (Select Action), 'Value Added Tax - VAT' (Remove Agent Link), 'Employer (PAYE/PRSI)' (Select Action, Link only to an existing registration, Add and link to a new registration, Link and cease an existing registration, Link to and re-register a ceased registration), 'Relevant Contracts Tax - RCT' (Select Action), 'Environmental Levy - ELEV' (Select Action), 'Pay As You Earn - PAYE' (Select Action), 'Diesel Rebate Scheme - DRS' (Select Action), 'Charitable Donations Scheme - CDS' (Select Action), and 'Customs & Excise - C&E' (Select Action). The 'Your Requests (0)' section includes a 'Submit' button. The 'Manage Your Tax Registrations and Agent Links' section includes a 'Notes' box with instructions on how to manage registrations and agent links.

Figure 8 eRegistration options: Add or cancel registrations or Agent Client links

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Irish Tax and Customs

AGENT SERVICES

eRegistration

Request Confirmation

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

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

Confirming a customer's agreement for you to act as their Agent will help to ensure your request is processed as expected.

An employer may have up to two Tax Agents for Employer's PAYE:

- a 'Financial and Payroll' Agent, with access to all available functions
- a 'Payroll Only' Agent, with access to most Agent functions for periods up to end 2018, but payroll functions only from 2019

Select which of these capacities you will act in for this client.*
This must also be indicated in the Agent Link Notification Letter that you upload.

☐ Financial & Payroll Agent
☐ Payroll-Only Agent

If a Tax Agent is already linked in the capacity you select, that Agent will be removed.

If you need to change the capacity of an existing Agent link, you will have to unlink and re-link in the new capacity.

Requests deemed invalid will not be processed. We will notify the customer that this transaction has taken place. All Agent link transactions take up to three working days to become fully effective on ROS.

[< Back](#) [Confirm >](#)

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement

Figure 9 eRegistration options: Financial & Payroll Agent, Payroll-Only Agent

12. Revenue Record (Inbox)

The Revenue Record is a customer's secure mailbox which consists of electronic correspondence between you and Revenue. The ROS Administrator\Sub-cert holders can access it.

You can view Revenue Record items including priority messages, returns and payments filed by you, copies of Statements of Account requested by you, refunds and repayments made or due to you by Revenue.

Priority messages are only available for Employers' PAYE/PRSI, currently. Priority messages will be marked and shown at the top of the Revenue record.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

LANGUAGE: ENGLISH | ROS HELP | P35 TEST | EXIT

MY SERVICES **REVENUE RECORD** **PROFILE** **WORK IN PROGRESS** **ADMIN SERVICES**

P35 TEST - Inbox Messages

Inbox:
Inbox Messages
Priority Messages

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Registration Details
Items Submitted via ROS
Request Statement of Accounts
Document Search
PAYE and USC P2C Details
Search Stamp Duty returns
Stamp Duty Third Party Search

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: Search using Document Type Cancel Search

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

*denotes a required field.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	
<input type="checkbox"/>	4135062127G	P35 TEST		PAYE-EMP	Large P35 Error Messages	N/A	23/03/2018	★
<input type="checkbox"/>	5870485441G	P35 TEST		PAYE-EMP	Large P35 Error Messages	N/A	24/02/2014	★
<input type="checkbox"/>	5736174270V	P35 TEST	3390133FH	PAYE-EMP	Large P35 Error Messages	01/01/2012	24/02/2014	★
<input type="checkbox"/>	4769308199E	P35 TEST	3390133FH		Tax Registration	N/A	24/05/2018	
<input type="checkbox"/>	8339013300007I	P35 TEST	3390133FH	PAYE-EMP	P30	01/03/2016	23/04/2018	
<input type="checkbox"/>	5750664831L	P35 TEST	3390133FH		Tax Registration	N/A	23/04/2018	
<input type="checkbox"/>	4875332415F	P35 TEST	3390133FH		Tax Registration	N/A	23/04/2018	
<input type="checkbox"/>	4437666207U	P35 TEST	3390133FH	PAYE-EMP	P45 (1)	01/01/2018	23/04/2018	

Refresh Inbox

Figure 10 Revenue Record

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

LANGUAGE: ENGLISH | ROS HELP | P35 TEST | EXIT

MY SERVICES **REVENUE RECORD** **PROFILE** **WORK IN PROGRESS** **ADMIN SERVICES**

P35 TEST -

Inbox:
Inbox Messages
Priority Messages

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Registration Details
Items Submitted via ROS
Request Statement of Accounts
Document Search
PAYE and USC P2C Details
Search Stamp Duty returns
Stamp Duty Third Party Search

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Search by: Search using Document Type Cancel Search

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

*denotes a required field.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	
<input type="checkbox"/>	4135062127G	P35 TEST		PAYE-EMP	Large P35 Error Messages	N/A	23/03/2018	★
<input type="checkbox"/>	5870485441G	P35 TEST		PAYE-EMP	Large P35 Error Messages	N/A	24/02/2014	★
<input type="checkbox"/>	5736174270V	P35 TEST	3390133FH	PAYE-EMP	Large P35 Error Messages	01/01/2012	24/02/2014	★

Archive Print

Figure 11 Revenue Record: Priority messages only

13. Mandatory Electronic Filing and iXBRL

Mandatory electronic filing of payments and returns using ROS is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

Since 2009, certain categories of taxpayers obliged to pay and file electronically have been advised about their obligations to file and pay electronically. Amongst the categories of cases obliged to efile and epay are Government Departments, all companies, trusts, partnerships, VAT registered cases and employers with greater than or equal to 10 employees. All newly registering/re-registering Income Tax cases are required to file and pay electronically since 1 January 2015.

The mandatory eFiling obligation extends to the submission of financial statements in iXBRL. The requirement to file accounts in iXBRL is currently mandatory for companies dealt with in Large Cases Division (Phase 1) and companies that meet all three of the following criteria (Phase 2):-

- the Balance Sheet Total of the company exceeds €4.4 million;
- the amount of the turnover of the company exceeds €8.8 million; **and**
- the average number of persons employed by the company exceeds 50.

The meaning of Balance Sheet Total has given rise to many queries and to allay confusion, Revenue is changing its meaning from 'Total Net Assets' to 'Aggregate of Assets without deduction of liabilities'. This brings the threshold of € 4.4 million into line with the way it is applied by the Companies Registration Office. There are no changes to the other two criteria.

As a result of this change the following transitional arrangements will apply in respect of the Phase 2 'Balance Sheet Total' criterion:

- No changes are required by Corporation Tax filers that used the 'Total Net Assets' test on Corporation tax returns filed to date.
- Up to 31st October 2015, corporation tax filers may use either the 'Total Net Assets' test or 'Aggregate of Assets without deduction of liabilities' test when determining if they are required to mandatory iXBRL file under Phase 2.
- From 1st November 2015 the "Aggregate of Assets without deduction of liabilities" is the only test that should be applied when considering if the balance sheet total of the company exceeds €4.4 million.

iXBRL filers can search for and download previously filed iXBRL statements. The facility is available in the Manage Financial Statements screen.

Type of Document	Period	Status	Actions	Notice Number
Financial Statements (iXBRL)	01/01/2015 - 31/12/2015	Not Received	Submit	N/A
Financial Statements (iXBRL)	01/01/2014 - 31/12/2014	Not Received	Submit	N/A
Financial Statements (iXBRL)	01/01/2013 - 31/12/2013	Not Received	Submit	N/A
Financial Statements (iXBRL)	01/01/2012 - 31/12/2012	Not Received	Submit	N/A

Figure 12 Manage Financial Statements screen

Further information on [iXBRL](#) is available on the Revenue Website

14. Help for Business Customers and Tax Practitioners

Revenue offers customers a wide range of contact options for queries relating to ROS.

ROS Technical Queries

Phone: 1890 201106 (353 1 7023021)

Email: roshelp@revenue.ie

MyEnquiries: Submit an enquiry selecting the headings:

“Other than the above” -> “Revenue Online Service (ROS) Technical Support”

ROS Payments Support Unit

Phone: 1890 226336 (353 1 7023052)

MyEnquiries: Submit an enquiry selecting the headings:

“Other than the above” -> “Revenue Online Service (ROS) Payments”

Tax Technical Queries

Revenue is committed to providing support and assistance to our ROS customers who have tax technical queries. Customers can contact us by using Revenue’s [MyEnquiries](#) service or our dedicated 1890 phone lines for business taxpayers.

15. Technical Requirements

To view ROS technical requirements, please logon to www.revenue.ie and click on the ‘Online Services’ tab. Click on ‘Technical requirements’ in the Online services support section.

15. 1 Pop-Up Blocker

Some documents open in a pop-up window. You may need to adjust the pop-up blocker settings on your device to view these documents. There is a banner in the Revenue Record screen to highlight this for ROS users, including a quick link to instructions how to enable pop-ups.

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.

Figure 13 Banner in Revenue Record re pop-ups

Information is available on [ROS Help](#).

16. Customer Service Standards

It is Revenue’s policy to give priority to ROS customers and to actively encourage customers and agents to use the Revenue Online Services. As an incentive to encourage customers, the published [Revenue Customer Service Standards](#) commit to a more favourable timeframe for processing returns and repayments for online customers.

17. Legislation underpinning ROS

The 1999 Finance Act included enabling legislation for the electronic filing of tax returns. The legislation inserted Chapter 6 of Part 38 of the Taxes Consolidation Act 1997. The provisions set out the legal basis for electronic returns, and provided for

Revenue to be a Certification Authority for issuing Digital Certificates which are used to sign electronic returns.

Digitally signed transmissions: the legislation provides for the approval of persons to transmit data in an approved manner, i.e. via ROS. Significant aspects of it are:

- allowing an approved or authorised person, electronically, to transmit the information required on a return on behalf of a taxpayer without the need for the taxpayer's signature. Once this is done, the person's *legal* obligation to make the return is deemed to have been satisfied;
- eliminating the need to submit supporting documentation or declarations; and
- recognising electronic transmissions for legal purposes.

It is important to emphasise that the obligation to make a return and all the legal requirements to furnish accurate information still rests with the taxpayer who is legally required to make the return and not the person who electronically transmits the information (unless this is the person who is obliged to make the return in the first instance).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The Electronic Commerce Act 2000 provides the legal basis for other national bodies to use Revenue provided Digital Certificates to authenticate their end-users and allow them to engage via their different online channels. The security provided by the Digital Certificate design is being used by the Companies Registration Office, the Department of Transport, Tourism and Sport and the Department of Employment Affairs & Social Protection.

Section 917EA of the Taxes Consolidation Act 1997, as provided for in the 2003 Finance Act, and supplemented by Regulations in 2008, 2011, 2012 and 2014 provides for a scheme of mandatory electronic filing of returns and payment of tax liabilities for certain categories of taxpayer and certain taxes.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]