

## **Revenue eBrief No. 95/17**

31 October 2017

### **ROS Pay & File – Useful Tips**

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#### **1. Deadline for filing, self assessment and payment**

The Pay and File deadline for ROS customers is Thursday 16 November 2017, provided you file the 2016 Form 11 return and make the appropriate payment through ROS for:

- Preliminary Tax for 2017, and
- Income Tax balance due for 2016.

Where only one of these actions is completed through ROS, the extension does not apply and the required date to submit returns and payments is 31 October 2017. If your tax return is submitted early but preliminary tax was not paid, the full liability is due immediately. A late return filed after the deadline is surcharged.

#### **2. Preliminary tax - calculation and payment**

Preliminary tax is your estimate of the income tax, Pay Related Social Insurance and Universal Social Charge that you expect to pay for a tax year. You must pay this by 31 October or 16 November (if filing and paying on ROS).

To avoid interest charges, you must pay an amount of Preliminary Tax that is at least one of the following:

- 90% of the tax due for 2017
- 100% of the tax due for 2016
- 105% of the tax due for 2015 (this option only applies where you pay by direct debit and it does not apply if the tax due for 2015 was nil).

If you do not pay sufficient Preliminary Tax, the due date for your full liability for 2017 will be the 31 October 2017, and not the 31 October 2018 when you will be submitting the 2017 return.

For late payments, you will be charged interest for each day (or part of a day) past the deadline.

#### **3. Capital Acquisitions Tax (IT 38) and PAYE (Form 12) deadline**

For beneficiaries who received gifts or inheritances with valuation dates in the year ended 31 August 2017, the deadline for your Capital Acquisitions Tax (IT38) ROS return and ROS payment is 16 November 2017. Otherwise the 31 October 2017 deadline applies.

PAYE customers who are required by Revenue to file a Form 12 for 2016 and who opt to use the 'e' version can avail of the ROS extended deadline. Otherwise the 31 October 2017 deadline applies.

#### **4. Help in completing your 2016 Form 11**

Help with filing the Form 11 including making your self assessment is available in the ROS Help Centre and from 2016 Form 11 - File and Pay on ROS on the Revenue homepage at [www.revenue.ie](http://www.revenue.ie).

There are a number of informational videos on the website to help you complete the various panels on the Form 11. Further details on the 2016 Form 11 are also available in the Tax and Duty Manual [PDF] Part 38-01-04A.

Filers must include a self-assessment of the tax payable when making a return. ROS will do this calculation for you and provide a template of your self-assessment.

#### **5. Extended ROS Helpdesk Opening Hours**

Details of the extended opening hours for the ROS Help Centre and the ROS Payments Support Unit are in [PDF] eBrief 93/17

#### **6. Tips in accessing and using ROS**

##### **Digital Certificate**

You should log onto ROS now, to ensure that you can access ROS successfully. If you have problems logging into ROS, click on the ROS Help link for the ROS Help Centre.

##### **ROS Registration**

If you are a first time filer or a new ROS user, please register for ROS as soon as possible. You should allow at least one week to complete the ROS registration process by post.

The ROS registration process includes security questions that can be used with the new Reset ROS Login function to obtain a replacement digital certificate quickly if your certificate is lost or you forget your password. Additional information is available from the ROS Help link on the ROS login screen.

If you have not yet set security questions, you will be prompted to do so when you log into ROS. You must set security questions if you renew your digital certificate or complete the ROS registration process.

If you are registered for myAccount, it is now possible to access a faster "Register for ROS" option. This is for new ROS customers and is on the "Manage My Record" card.

Please note that although some services are available in both myAccount and ROS, the Form 11 and IT38 may only be filed through ROS.

##### **ROS Certificate Renewal**

If you are prompted to renew your ROS digital certificate at login, please do so and ensure that you Backup and Save the new certificate file on your computer. Video help showing how to backup and save your certificate is available.

##### **Client List**

Agents can register their clients using the eRegistration service on ROS. A link is available on the Agents' Services home screen. Agents must be linked to their clients before submission of the return; it may take up to 2-3 working days for the agent/client link to be recorded on the

eRegistration system. Agents who require access to PAYE details must be linked to their client and have submitted the relevant client authorisation letters for both the Income Tax and PAYE taxheads. Please remember that a return will not be accepted through ROS if the client is not linked to the agent submitting the return.

## **7. Tips for ROS payments and refunds**

### **Payments in ROS**

All ROS Debit Instructions (RDIs) should be in place in advance of due payment dates. If paying by Debit Card, Credit Card or Online Banking, please note that banks may have monetary thresholds and daily limits, and transactions may be rejected.

Debit and Credit card transactions are processed immediately (which may not be the ROS extended payment date). Credit card transactions incur a facilitation fee.

### **Payments in myAccount if not ROS registered**

If you do not have an active ROS digital certificate and your Agent is filing a return on your behalf, you can pay your income tax online through myAccount, on the 'Payments/Repayments' card. You can register for myAccount and ROS at [www.revenue.ie](http://www.revenue.ie).

### **Refunds**

For mandatory e-filers, cheques will no longer issue for refunds of Income Tax. To receive your tax refund, you will need to ensure that your bank account details are recorded on ROS and are up-to-date. Please login to ROS and on the 'My Services' page go to 'Manage Bank Accounts' and select 'Manage EFT' in the Refunds section.

Please note that if the spouse or civil partner of a taxpayer is due a refund, then the spouse or civil partner's bank details will also need to be on Revenue's record and may need to be submitted to Revenue via myEnquiries. The refund will be held until the bank details are updated.

### **Offsetting Refunds**

If the submission of a Form 11 return generates a refund and you want this refund offset against your Preliminary Tax or Capital Gains Tax liabilities, you must complete the Statement of Net Liabilities (Pay & File) screen in ROS. The Statement of Net Liabilities and the Form 11 should be filed on the same day.

## **8. Tips for filing your 2016 Form 11**

### **Pre-Populated Form 11**

If you have filed a 2015 return you will have the option to complete an online or offline pre-populated 2016 Form 11 return.

The information from the 2015 F11 return will be used to 'complete' parts of the 2016 Form 11. Where the information has not changed you do not need to do anything. Where the figures are different in 2016, you must enter the 2016 figures.

### **ROS online**

You can select 'Complete a Form Online' from the "My Services" screen on ROS, select 'Income Tax' as tax type, 'Form 11' as return type, and click 'File Return'. Select 'New' to start a return, or 'Edit' to retrieve a saved version already started.

A video on how to open the online pre-populated Form 11 2016 is available in the Self-assessment and self-employment/filing your tax return section.

### **ROS Offline Application**

While it is easier and more convenient to use the ROS Online pre-populated form, if you wish to use the ROS Offline Application to prepare your Form 11 please ensure that you have the latest version of both the ROS Offline Application and the form installed. The ROS Offline Application can be downloaded by accessing [www.revenue.ie](http://www.revenue.ie) and clicking on 'Online service support' and 'Mobile offline application'.

You can download a pre-populated Form 11 from the "My Services" screen on ROS. Click on the "Download Pre-populated Returns" tab on the left side of the screen. An updated version of the ROS Offline Application will be available in early November.

### **Personal Details Panel - Basis of Assessment**

When completing the Form 11 please remember to select the correct basis of assessment to ensure the correct version of the form is presented to you for completion.

### **PAYE/BIK/Pensions panels - PAYE income details and DEASP Payments**

If you select a pre-populated Form 11, details of your employment and pension income will be shown in the 'PAYE/BIK/Pensions (1)' panel. All you need to do is check that the figures are correct and select the source of the income from the drop down menu.

If you have already received a PAYE refund for 2016 those details will appear in the correct field in your form.

Income from the Department of Employment Affairs and Social Protection will appear in a table in the 'PAYE/BIK/Pensions (2)' panel. You must transfer the correct amount from this table into the relevant field in your Form 11.

### **Accessing Schedule E information – 2016 F11 Tax Return**

Please refer to eBrief 78/2017 for guidance on how to access PAYE employment details via the pre-populated Form 11 2016 return.

Informational Videos on Revenue website to help filers complete the 2016 Form 11

Based on the most common queries to our customer helplines we have developed a number of informational videos to help you complete the various panels of the tax return.

There are videos on:

- Opening a pre-populated Form 11
- Completing the self-employed income section in the Form 11
- Completing the rental income section in the Form 11
- Entering PAYE income in your Form 11, including downloading pre-populated Pay, Tax and USC data
- Claiming tax relief for pension contribution in your Form 11

- Making a full self-assessment.

### **Relevant Contracts Tax**

Customers registered for eRCT as Subcontractors or Principal/Subcontractors should note that the Statement of Net Liability (Pay and File) screen in ROS will display the amount of RCT credit available for 2016 for offset against either the balance of tax for 2016 or against your 2017 Preliminary Tax. The RCT credit is displayed for information purposes only.

Customers should note that the amount of RCT credit for 2016 will be automatically offset against any outstanding Income Tax liability. Any credit remaining after the 2016 Form 11 has been filed and the tax paid, will be refunded to the customer.

Customers have the option whether to offset 2017 RCT credit against their 2017 Preliminary Tax liability; or they can use the normal payment facilities to pay all or part of their preliminary tax if they so wish. In that case the RCT credits will only be used against any remaining balance. The facility to file a Statement of Net Liability without payment and to file a return without a Statement of Net Liability is still available.

### **Local Property Tax (LPT) Compliance**

A surcharge of 10% is applied to the final tax liability due on the Form 11 return if you

- did not submit your LPT return, or
- did not pay the LPT due or have not entered into an agreed payment arrangement up to 16 November 2017.

When making your self assessment you must specify if the LPT surcharge is to be added (or enter 0 if you are LPT compliant and no surcharge is due).

Where the LPT position is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability. If this occurs any appropriate refunds from the revised surcharge will be available.

### **Contact Details**

ROS Technical Helpdesk

Phone : 1890 201106 (+ 353 1 7023021)

MyEnquiries : Submit an enquiry selecting the headings: "Other than the above" -> "Revenue Online Service (ROS) Technical Support"

### **ROS Payment Support Unit**

If you need assistance with making payments on ROS, you can contact ROS Payment Support Unit :

Phone : 1890 226336 (+ 353 1 7023052)

MyEnquiries : Submit an enquiry selecting the headings: "Other than the above" -> " Revenue Online Service (ROS) Payments"