



Matrix of Members e-issues – Issues Raised and Revenue’s Reponses

Issue	Problem	Institute Proposed Solution	Revenue Responses
Income Tax – Pay and File			
A) ROS Calculator Issues			
ROS calculator for preliminary income tax for 2011	The facility on ROS which calculates preliminary tax due based on the “100% rule” incorrectly takes a deduction for BES and film relief. In addition, the calculation was not correct where there was transborder Relief due as highlighted in eBrief No. 53/11.	<p>The addition of this preliminary tax tool is welcome. Members have found it particularly helpful in encouraging taxpayers to pay their preliminary tax, where there were conflicting demands on clients’ cash-flow.</p> <p>It would be helpful if Revenue consulted with practitioners on the development of the preliminary tax calculator for 2012. This would also facilitate testing the tool, before release, to ensure the various variables that impact on preliminary tax are taken into account. A breakdown of how the ROS preliminary tax figure is calculated would also be useful, going forward, in helping agents reconcile the figure with their calculations.</p>	<p>There are no plans to provide a similar facility for 2011 or future years. This was only provided in 2011 because of the specific legislative changes made as a result of the introduction of the Universal Social Charge.</p> <p>Going forward the position will be as in years prior to 2010. The customer can either pay 100% of previous year’s liability (which will be the liability per the NoA (adjusted for BES relief etc.) or 90% of current year’s liability. If the latter is chosen the customer/agent must compute this figure themselves.</p> <p>There is also the 105% rule where paying by direct debit.</p>
Operation of Retirement Annuity	The ROS RAC mini-calculator did not take account of the two earnings	Should the earnings cap change in 2012, it would be useful to discuss early the implications for the RAC mini-calculator	If changes are required to the RAC mini-calc or any other part of the Form 11, every

<p>Calculation on ROS</p>	<p>cap that applied for pension relief for contributions in 2010 and 2011. Therefore the correct tax deductible pension contribution could not be calculated through the RAC calculator in certain circumstances.</p>	<p>tool. This could then be updated and tested prior to the pay and file deadline.</p>	<p>effort will be made to ensure that the liability is calculated correctly.</p>
<p>Interaction of income levy with Irish effective rate.</p>	<p>When calculating the Irish effective tax rate, in determining whether the Irish rate is lower than the foreign rate, ROS does not include the income levy. This could result in reduced credit for foreign tax suffered.</p>	<p>This issue has been raised at TALC Technical and Revenue are reviewing the matter.</p>	<p>The Irish Effective Rate is calculated without taking the income levy (nor USC for 2011) into account. This is in accordance with direction received from Income and Capital Taxes Division.</p>
<p>Case III rental loss forward</p>	<p>On the Form 11 the entry for foreign rental income does not allow expenses to exceed income (although there is a non functioning "calculate" button). This means that a profit is indicated where this is not the case.</p>	<p>We would welcome this activation of the calculation facility so the profit/loss can be correctly calculated. This would reduce unnecessary contact between the agents and Revenue to manually resolve the issue.</p>	<p>This has been resolved for the 2011 Form 11. It is now possible to input expenses greater than the gross rents. Where this occurs the net rental income will appear as "0".</p>

B) Other Pay and File Issues			
<p>Requirement for an Irish bank account in order to pay tax</p>	<p>Revenue require taxpayers subject to mandatory e-filing to have an Irish bank account, as ROS cannot debit a foreign account. Some businesses who have an Irish presence and a liability to Irish tax do not have a commercial need for an Irish bank account. However, they are now required to have a bank account to satisfy Irish Revenue's requirements.</p>	<p>Revenue currently allow non-residents to pay some taxes i.e CAT, Stamp Duty and Domicile Levy by Electronic Funds Transfer. This option should be extended to the full range of taxes for those who do not have an Irish bank account. We believe from an FDI perspective that it is important that it is made as easy as possible to pay tax due.</p>	<p>The EFT option for CAT and Stamp duty is a concession because it is not currently possible for an agent to set up an RDI linked to the customer's account similar to other taxes. An enhancement to provide this facility is not currently scheduled for development and in advance of any decision to commence development Revenue would have to be satisfied that there is sufficient demand to merit development.</p> <p>In the case of Domicile Levy EFT is the designated payment method pending an enhancement to ROS. The enhancement is not scheduled for development and current indications are there is not sufficient demand to merit development</p> <p>Payments can be made by Credit Card (limited to VISA and MasterCard) by phone for all taxes, excluding Domicile Levy. There is no restriction as regards the holding of an Irish bank account. In the case of Domicile Levy the level of demand does not currently warrant an enhancement to this phone payment</p>

			<p>facility to cater for Domicile Levy.</p> <p>The facility to pay by Credit Card (limited to VISA and MasterCard) and by Debit Card will be available on ROS in early July and this will be available to customers without restriction as regards the holding of an Irish bank account.</p> <p>The facility to pay by debit card on ROS is currently limited to customers with an Irish bank account. It will be possible to debit accounts in other Euro countries (including UK) with the implementation the SEPA debit transfer arrangements. The deadline for this has been confirmed as February 2014 but it is likely that Government departments will be required to up and running by mid 2013.</p>
Exemption from mandatory e-filing	Those who do not have the capacity to file and pay online can apply to be excluded from the requirement to efile, under Regulation 9 of S.I No. 223 of 2011. This notes “ A <i>specified person may by</i>	We would like Revenue to publish their policy on granting an exclusion from mandatory e-filing.	Capacity is defined in the Regulations as ‘sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both

	<p><i>notice in writing request to be excluded from these provisions on the grounds that the person does not have the capacity to make a specified return or pay the specified tax liabilities by electronic means...”</i></p> <p>Based on feedback from one of the Revenue regions it appears an exclusion from the obligation may only be granted on a temporary basis, i.e. until the taxpayer can make the necessary arrangements to file online.</p>		<p>making a specified return or paying any specified liabilities by electronic means’.</p> <p>Where a taxpayer has clearly demonstrated they satisfy the above conditions Revenue grants exclusion. Revenue has adopted a flexible approach and has recognised that there may be occasions where some taxpayers require further time to meet the mandatory e filing and payment obligations.</p> <p>Cases are considered on a case-by-case basis. Exclusions granted on the grounds of lack of capacity are reviewed periodically. In circumstances where the lack of capacity grounds no longer apply then the exclusion will be withdrawn</p>
<p>Notices of Assessment indicating balance of tax due in spite of entry of ROS debit instruction</p>	<p>Where Notice of Assessments issue before the due date for the payment of tax, and the agent has indicated that tax will be paid by ROS Debit Instruction (RDI) on the due date, the assessment issues showing a</p>	<p>We would like assessments to indicate that a debit instruction is in place for the tax due, where this is the case. Payment demands in advance of the payment due date can cause confusion.</p>	<p>This would require a system development that isn’t scheduled for 2012.</p> <p>It will be added to our list of requirements for future developments.</p>

	<p>balance of tax outstanding. This gives rise to queries from clients as to whether the RDI has been set-up. In addition, in a number of cases payment demand letters have issued from Revenue in advance of the due date as a result.</p>		
Agent Access to PAYE information	<p>In instances where a client has both employed and self-employed income an agent may be linked to the client for income tax, but will need to separately request to be linked for PAYE purposes also.</p>	<p>Where an agent is linked to a client for income tax purposes, they should automatically be linked for PAYE purposes also.</p> <p>It would also be helpful if, when a client authorisation is in place, access to other tax heads could be added by agent request, without the need for another client authorisation.</p>	<p>This is deemed unnecessary now that P35 details of Pay and Tax are pre-populated on Form 11.</p> <p>This is being introduced with June 2012 eReg enhancement measures.</p>
Uploading unlinked returns	<p>This year it was not possible for an agent to upload returns that were not linked to the agent's TAIN certificates. Some flexibility was provided for in the closing days of the deadline, we understand, to allow</p>	<p>Situations will arise where an agent takes on a new client in the run-up to the deadline, so some flexibility is required where it is not possible to create an agent link in time. This would also reduce the pressure on Revenue for a quick turnaround time for putting a link in place.</p>	<p>Now that the eRegistration system is available to process timely applications for new registrations/agent links quickly, it is not proposed to turn on the unlinked/unregistered facility in 2012 and subsequent years.</p>

	unlined returns to be filed.		
Viewing of client arrears	It is currently not possible to print out a statement from ROS showing an arrears balance for each client for whom the agent acts. The agent must access each client's records individually to determine whether arrears arise.	It would be useful for agents to be able to view the overall arrears for their client list. This would be helpful in ensuring a client is keeping up-to-date with their taxes and arrears are identified and dealt with promptly.	This would require a significant ROS development and it will not be possible to implement it in 2012.
Facility to make a payment-on-account on ROS	A taxpayer may wish to make a payment-on-account for their tax as funds become available. Where, for example, they have set up a debit instruction to pay tax on a monthly basis, it applies on a particular date each month. Instances may occur when by the time the debit date arises another creditor has deducted funds from the account so a shortfall in the debit would arise.	It would be useful for some taxpayers to be become available to them. We consider that useful in reducing the build-up of arrears. It would also fit within the "wallet" concept Revenue at the Joint Conference this year.	The particular example relates to monthly Direct Debits. However for cases not on direct debit it is possible to make one or more payments in advance of the due date for a number of taxes (including CT, IT and VAT and to a more limited extent PAYE/PRSI) by changing the payment date from the default date to the current date. To provide a more elaborate facility and cater for monthly DDs would be complex both in design and use and there are no immediate plans to do so. However Revenue would welcome the views of the Institute on the actual demand for this facility and the type and profile of cases

			that might be expected to avail of this facility. It would appear on the face of it that this would be used as an alternative to tight and efficient cashflow management and this is not a primary purpose of the ROS facility. Revenue would welcome some elaboration of the circumstances where another creditor deducted funds from an account where this would not be known in advance to the taxpayer.
Offset of tax refund against CGT due	There is currently no option in ROS to offset a tax refund due against a CGT liability.	It would be helpful if this facility was made available. This would minimise the time and resources incurred in issuing a refund and processing a subsequent payment.	This suggestion will be considered. However, as a system development is required it is unlikely to be in place in 2012.
No access to prior agent information through ROS	Where an agent begins to act for a new client, it is not possible for them to access relevant information for the periods prior to their engagement. For example, prior year Form 11s are not available online.	We consider that this information should be made available through ROS, once an agent link authorisation has been received by Revenue. This would allow the agent check that the taxpayer is up-to-date with their tax affairs and resolve any compliance issues promptly.	There may be confidentiality issues, where a new agent only takes over with effect from a certain year and a different agent is responsible for earlier years. However, the proposal will be further considered.
Information on clients' taxable social welfare	Information on clients' taxable social welfare payments is not available on	To assist agent's ensure all taxable income is captured on the return, it would be helpful if client's taxable social welfare	Pre-population of DSP payments to be available in 2011 Form 11 by May 2012. Currently available in PAYE Anytime for

payments on ROS	ROS.	information was available through ROS.	2012.
Married non-residents	In the case of non resident couples, the ROS Form 11 will not upload for non residents who record their marital status as married even though not claiming joint assessment. Their marital status must therefore be included in the "Additional Notes "section.	Taxpayers should be able to correctly reflect their marital status on the return.	<p>We are not aware of any problem with this issue.</p> <p>It is possible for a non-resident to file a return with a civil status of “Married” (or “In a Civil Partner” for 2011) and with an assessing status “separate treatment”. This is the correct assessing status where the income of both parties is not fully liable to Irish tax.</p>
Corporation Tax Return			
No option to pay corporation tax by direct debit	It is not possible to pay corporation tax by direct debit over a number of months. Other taxes, for example VAT and income tax can be paid by direct debit. It is a useful facility for businesses to stagger their payments during the year.	We would welcome an extension of the direct debit facility to corporation tax.	This is not a ROS issue as such. There is no evidence of any appreciable level of demand for this facility. In the context of the proposals around making a payment on account as a customer comes into funds Revenue would welcome the views of the Institute whether that facility would meet any perceived demand in regard to direct debit for corporation tax.
Issue of preliminary corporation tax payslips	As a result of mandatory e-filing all corporates must pay and file online. Members’ feedback has	As all corporates must now pay and file online, except where they are excluded, these payslips may be misleading.	This issue will be addressed by a development scheduled for release in July 2012 and will prevent the issue of payslips

	noted that preliminary tax paylips continue to issue, which seek payment by cheque.		in these cases.
Allocation of group relief	The Form CT1 will automatically offset any group relief claimed in the "trade" panel of the return against any other trade income in that panel before allowing any excess loss against other income on a value basis. A company may wish to offset the group relief against non-trade income in preference; this cannot be done though the appropriate panel on the return.	eBrief No.44/2011 provided a temporary workaround to allow relief be claimed. It noted that the problem would be addressed in the 2012 return. We would welcome this.	As mentioned in eBrief, we will amend the 2012 CT1 where it is over restrictive in how it allows the offset of group relief. Any changes will have to be cleared by Corporate Business and International Division to ensure that there is a legislative basis for the change in how group relief is offset.
Registering for Tax			
The registration facility	There are a number of aspects of e-registration that we believe need to be addressed to make the system workable for agents. Of particular priority are points 1 to 4 identified below. 1. It is not possible to	An upgrade to the system is required to ensure that the priority issues for users are addressed in 2012. We suggest that: It should be possible to register for all taxheads at the one time.	It is proposed to deliver this as part of our enhancement package in July.

	<p>register for all tax heads at the one time. An agent must initially register for corporation tax/income tax and then login to the system 48 hours later to register for the other tax heads. This makes it currently less efficient for agents to use registration than prepare a paper TR1/TR2.</p> <p>2. Once the registration details are entered online, there is no facility to print off the form for the client to sign. From an agent's perspective this is a cause for concern from a risk management point of view. Revenue have also noted at branch and regional meetings</p>	<p>It would be helpful if the e-registration procedure could be completed off-line, practitioners could then print off the form for client signature prior to uploading it on ROS. The printed version should provide the registration details exactly as it is being presented to Revenue.</p>	<p>It is proposed to provide a summary screen at the end of the transaction but before "send", which could be used for that purpose. This will also be part of the July package.</p>
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	<p>that tax registration forms should always be signed by the taxpayer as they are an original document confirming the taxpayer's intentions.</p> <p>3. In registering for tax, you must select from a list which category the business activity falls into. These categories are called NACE codes. In some cases it may be clear which category applies to the business activity. However, there may be cases where it is not always clear cut, where guidance and examples would help. In addition the NACE codes are only available in a "drop-down" menu on the registration facility.</p>	<p>Guidance on selecting the appropriate NACE code, with examples of their application would be useful. In addition, it should be possible to print out a list of the codes so that the appropriate code could be decided upon in conjunction with the client.</p>	<p>Regrettably, there is no scope within the available budget to provide this functionality at this time.</p>
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	<p>4. If you are preparing registrations for a number of clients, it is not possible to part-complete a registration for one client, save it, and prepare a registration for another client. The first registration needs to be either fully completed or deleted.</p> <p>Additional areas where eRegistration could be made more user-friendly are:</p> <p>Where an e-registration application has not been successful, the system should notify the agent that a problem has arisen. This is not currently the case.</p> <p>When registering a company for tax, where the directors are husband and wife there is no facility to indicate that the</p>	<p>It should be possible to saved part-completed registrations.</p>	<p>Regrettably, there is no scope within the available budget to provide this functionality at this time.</p> <p>Again, as part of the July package functionality will be included to address this issue.</p> <p>This will be dealt with in the July package also.</p>
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	<p>directors are jointly assessed. Therefore the system will prompt you that the non-assessable spouse needs to register for tax. However, only the assessable spouse is allowed to register on eRegistration.</p> <p>It is not possible to e-register for CAT.</p>		<p>This is not on the agenda at this time.</p> <p>Other items in the July schedule include:</p> <ul style="list-style-type: none"> • The facility to link to multiple taxes for a client with a single authorisation. • A warning to alert users only to use the "cancellation" option when cancelling the RCT taxhead, not when changing status. • When printing the completed application to be submitted, it is proposed to show the NACE code description as well as the code itself
CAT Return Filing			
Limited payment options for CAT	There are a limited range of payment mechanisms for	An upgrade to broaden the payment options for CAT for non-solicitors would	As most CAT Agents do not have

	CAT. Payment of CAT must be made by laser card or EFT in circumstances where tax practitioners do not identify a nominated account from which payments are to be deducted, for example, a “client account”.	be very welcome. From our discussions at TALC Revenue have noted that they were considering an upgrade to ROS to allow payments to be debited through ROS (noted in June 2011).	standard ROS digicerts but have a client account, they do not have the Direct Debit facility. They can only pay CAT by Laser/Debit card and EFT. A development would be required to provide other payment methods and this is not proposed for 2012.
Agents not copied on Notices of Assessment	The current system does not allow for Notices of Assessment to be copied to the agent who filed the return. This appears to arise because the system does not “link” agents and clients for CAT purposes.	It should be possible for agents to be linked to their clients for CAT, as it is for other tax heads, so that they receive a copy of the Assessments.	As CAT agents are not linked to clients in Revenue’s ITP system, a copy of notice of assessment does not issue to Agents. This would require a system development but this is not scheduled for 2012.
Assessments issuing without reflecting Electronic Funds Transfers made	Members noted after the CAT filing deadline that Electronic Funds Transfers (EFTs) made were not reflected on Notices of Assessment which issued.	It is important that the EFTs are matched to the Assessments prior to issue. This would avoid unnecessary contact with Revenue when an Assessment issues to check that the EFT has been received.	It would be very useful in investigating this issue if a few sample cases, including PPSNs, were provided.

<p>Technical difficulties in uploading returns</p>	<p>In the lead-up to the CAT pay and file deadline some members experienced difficulties in filing returns under their agent certificates. According to Revenue this error was a rare occurrence, and therefore no action to resolve the problem was proposed</p>	<p>It is important that agents are easily able to file returns. Where a problem is identified with filing returns this should be resolved as quickly as possible</p>	<p>It would be useful in following up on this issue if more information was provided, for example was the client already registered for CAT. Error messages will be reviewed to ensure that they cover the problem experienced.</p>
<p>Other Tax Returns</p>			
<p>Completing ROS Form 46G</p>	<p>It is not possible to electronically upload recorded data into the online 46G. Therefore data must be manually entered onto the ROS form, which is a time-consuming process, particularly where a large volume of data needs to be entered on the form.</p> <p>It is not possible to change the accounting date on the 2011 form from 31 December to match the taxpayer's year end.</p>	<p>We would welcome an upgrade to ROS to allow electronic upload of data into the 46G.</p> <p>It would be useful if this were possible.</p>	<p>This would require a development that isn't scheduled for 2012.</p> <p>We will add it to our list of requirements for future developments.</p> <p>The ROS return is no more restrictive than the paper return, which although allowing for submission of the information on an accounts year-end instead of the calendar year end, it did not capture the accounting year-end date. However, the suggestion will be</p>

			considered when the return is being next updated.
Completing Form 46G where supplier has “old” VAT number	The VAT registration number for each supplier has to be entered on the form. Some suppliers may have an old VAT registration number which has a letter in the middle of the number sequence. Where you try to enter these numbers on a return the system advises you that the number is invalid. In such cases the supplier or Revenue must be contacted to obtain a valid reference number.	Where it is the case that older VAT registration numbers are held by taxpayers but are no longer valid we believe that Revenue should identify these cases and issue them with a new VAT number.	This matter will be considered in conjunction with other stakeholders.
Completing Form 1 (partnership return) online	It is not possible to upload electronically recorded data into the online Form 1. Therefore the data must be manually entered onto the ROS form, which is a time-consuming process particularly where a large	We would welcome an upgrade to ROS to allow electronic upload of data into the Form 1. We understand that pre-population of certain data by Revenue is being considered for 2012 which would also help with reducing the burden of completion.	This is on our list of system requirements but will not be done in 2012 due to other mandatory and high priority developments.

	volume of data needs to be entered on the form.		
Completing Form 1 – details required	The ROS Form 1 does not seek all the details that are relevant in calculating the partnerships bottom line liability to tax for example details of capital allowances claimed and withholding tax suffered are not reflected on the form. Members have expressed concern that should Revenue seek to match the data on the Form 1 to the Form 11 for an individual partner unnecessary queries may arise.	<p>We think it is important that the Form 1 should match the data sought on the Form 11.</p> <p>In the longer term we think it would be beneficial to have a consultation on whether the Form 1 continues to fulfil a useful purpose.</p>	<p>The content of the Form 1(firms) is reviewed on an annual basis as part of the development of the suite of Income Tax return forms.</p> <p>The issues raised here will be considered when reviewing the form for 2012 but we will have to bear in mind the legislative requirements for this form and the increased compliance burden any new fields may create. We do not favour increasing the size of the form before a pre-population facility exists.</p>
Filing Form P30	<p>A number of practical issues have arisen with filing a P30, for example.</p> <ol style="list-style-type: none"> 1. When filing a P30 through ROS and making an RDI payment instruction for an amount less 	<p>We have the following suggestions to deal with the issues raised:</p> <p>It would be useful if the system showed the amount due rather than that paid. This would mean that underpayments could be recognized early and large tax shortfalls at</p>	<p>Re issues 1 to 3</p> <p>The PAYE/PRSI system is structured on the basis that an employer makes the relevant deductions each month/quarter and pays over that amount and the employer's contribution at the same time. The return</p>

	<p>than the P30 liability the liability that shows on Revenue's system is the amount paid rather than the amount due.</p> <p>2. It is not possible to amend a submitted P30 on account of genuine errors and mistakes. At present it would appear that only a supplemental return is possible and amendments should be made at the next period or in the P35.</p> <p>3. There are occasions where an employer has a net overpayment of PAYE in a particular P30 period. According to Revenue rules this should be adjusted in</p>	<p>the end of the year, when the P35 is filed, could be avoided.</p> <p>For income tax and corporation tax it is now possible to amend returns submitted. We would welcome introduction of this facility for the Form P30.</p> <p>It should be possible for a direct repayment to be made to the employer where a net overpayment has arisen in the period P30. For smaller employers the next period could be a number of months away.</p> <p>It is important that ROS reflects the up-to-date position.</p> <p>It is important that ROS shows any remaining balance of tax or refund due.</p>	<p>that is filed at year-end i.e. the P35 is the basis for a full reconciliation of the employer's account.</p> <p>In essence this means that the PAYE/PRSI is not designed to provide the same range of functionality to handle underpayments and overpayments as is the case with other periodic taxes such as VAT.</p> <p>However in the case of an underpayment ROS does cater for a supplementary return and additional payments</p> <p>ROS also caters of overpayments in certain circumstances i.e. where a duplicate payment or significant overpayment has been made it is possible to arrange an electronic credit to originating account.</p> <p>Re issue 4 and 5.</p> <p>Subject to comments in relation to issues 1 to 3 we would happy to explore these issues in more detail on receipt of more information in the form of specific examples</p>
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	<p>the next P30 period.</p> <p>4. Where an estimate is issued for a P30 for an amount of tax and the taxpayer is in fact due back a refund, a balance due is still shown on ROS when the return is filed. Therefore the taxpayer/agent must contact Revenue to correct the ROS record.</p> <p>5. Where a statutory redundancy rebate is allocated for offset against tax due for a specific period it appears to overwrite the full liability for that period on ROS. It would be useful ROS could show the liability net of the rebate, i.e. the balance</p>		
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	of tax/refund due.		
Completing Form P45 online	ROS does not accept a “leaving date” on a P.45 in advance of the date arising. This creates a problem in preparing the relevant paperwork in advance.	It should be possible to prepare the P45 in advance of the leaving date.	Allowing for post dating of P45 in ROS impacts far beyond the use of ROS. Significant development would be required to Revenue’s internal system and existing processes to accommodate such a change.
Displacement of RDI by tax refund	Where a ROS debit instruction has been set up but a refund of tax arises before the date for the RDI to take effect, the refund displaces the RDI, i.e the refund is offset against the tax due.	It is important that the system recognises that an RDI is in place and that it is not displaced by any refund arising.	Our understanding is the refund should issue in the circumstances outlined. However if you have details of a particular case the issue can be explored further.
Seeking a Tax Clearance Certificate when a debit instruction is in place	Where a tax clearance certificate is sought in the period between when a return is filed and the due date for the debit instruction to be applied, a tax clearance certificate may be denied to the taxpayer on the basis that the tax has not been paid.	Tax clearance certificates can be essential to a businesses ability to trade. As the due date for payment of the tax has not arisen in these cases, the certificate should be issued.	This is a timing issue. While we are not aware that it is an area of particular concern it will be reviewed in the context of enhancements to the Tax Clearance facility.

Contact with Revenue

<p>Engaging with Revenue through secure email</p>	<p>A number of issues were brought to our attention by members in relation to the secure email facility. Of particular priority are points 1 to 4 below.</p> <p>Where an email is sent to Revenue through the secure email with a request for a “read receipt” no notification issues to say that the email has been read. Therefore the agent needs to contact Revenue to confirm receipt.</p> <p>It is not possible to print a copy of an email before it is submitted to Revenue, this would be useful for agents’ sign-off procedures. At the moment you have to wait until the submitted email is copied back to your inbox, open the email and login to</p>	<p>An upgrade to the secure email facility would be useful to rectify the issues identified. This would in turn encourage its use.</p>	<p>See attached document on secure email.</p>  <p>I:\Revenue Representations\le-is</p>
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	<p>view and print.</p> <p>When you send an email via secure email it is not possible to identify to whom in Revenue the email has been sent.</p> <p>In instances where secure email is not working it would be useful if users were alerted to this on the login page.</p> <p>Additional feedback from members included:</p> <p>It would be helpful if the the secure email facility could retain email addresses, as is the case with other email packages such as Outlook.</p> <p>It would be useful if it were possible that the client's tax number and the district's email address would automatically populate the</p>		
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	“to” box, of the email.		
Downtime on ROS facilities	Where it happens that an online facility is not operating properly it is not always made clear on the Revenue website that this is the case.	It would be helpful if any problems were clearly flagged on the website as they arise. This would reduce contact with Revenue where problems are arising.	Scheduled downtime notifications are posted on www.revenue.ie notifying the public of the duration of the downtime. In cases of unscheduled downtime i.e. system failure it is often difficult to estimate the duration of the downtime. Our Technical Team has to identify and rectify the problem to get the ROS service back up. Many times unscheduled downtimes are resolved within a very short period. However, if downtime occurs outside of official hours this can result in longer downtimes, as on call officials have to be contacted.
Search engine on Revenue website	The search engine on Revenue’s website could be improved to help taxpayers/agents locate the information they seek. This would reduce the need to contact Revenue.	We think that an analysis of the functionality of the search engine would be useful to identify how it could be improved.	Communications Branch (Revenue.ie) is constantly working to improve the user experience of our website, and the process of improvement will continue. Throughout 2012 a number of new initiatives will be undertaken to ensure that the content is both better structured and populated to allow the search engine to provide improved results.

PAYE Taxpayers			
Option to file Form 12 online	It is not currently possible to file Form 12 on ROS. Given the success and popularity of filing Form 11 online members would welcome the option to file Form 12 online. This would reduce the burden of completion and processing of the paper form and reduce any from manual data entry.	We think it would be timely to allow online filing of Form 12, perhaps the form could be integrated into the PAYE Anytime facility?	Under consideration with a view to having a development in place for the 2012 return
Claiming credits through PAYE Anytime facility	While a number of popular tax credits may be claimed through the PAYE Anytime facility it is not possible to claim credits such as tuition fees paid and film relief through the system	Given Revenue's objective to reduce unnecessary contact with PAYE taxpayers, we think Revenue should consider expanding the PAYE Anytime facility to allow the full range of credits to be claimed online.	Review to be conducted on possible "gaps" in service on PAYE Anytime.