

Covid Restrictions Support Scheme (CRSS) and Covid Debt Warehousing

**Irish Tax Institute Branch Network Meeting with the
Collector-General's Division**

24 November 2020

Collector-General's Division

Joe Howley
Collector General

Paddy Purtill
Principal

Human Resources
Insolvency
Specialised
Enforcement
Debt Management
Divisional Hub
Dublin

Katie Clair
Principal

Management
Information
Systems
Covid Restrictions
Subsidy Scheme
VAT Repayments
(Reg. & Unreg.)
Collector General's
Customer Service
Contact Centre

Eddie Horgan
Principal

Debt Management
(including Large
Cases)
Crest
Services and
transactions Taxes
Divisional Hubs
Nenagh, Listowel

Leonard Burke
Principal

Enforcement
Management
Technical Guidance
Direct Debit
Customer
Processing Services
Debt Management
Divisional Hub
Kilrush

Pat O'Shea
Principal

ICT Business
Developments
Training and
Change
Management
PAYE Employer
Refunds
Debt Management
Divisional Hub
Newcastle West

**Maureen
Murray**
Principal

Payment Services
TRS (Mortgage
Interest Relief &
Medical)
Debt Management

Covid Restrictions Support Scheme CRSS

Agenda

- Overview of CRSS
- Eligibility Criteria
- How to apply
- Registration
- Claim
- The CRSS payment
- Questions and Answers

Overview of CRSS

- Details of the proposed Covid Restrictions Support Scheme were published in the Finance Bill 2020.
- The CRSS is a targeted support for businesses significantly impacted by restrictions introduced by the Government under public health regulations to combat the effects of the Covid-19 pandemic.
- The scheme will operate on a self-assessment basis.
- **Information currently provided on how the CRSS will operate is based on proposed legislation contained in Finance Bill 2020, as initiated.**

Eligibility Criteria



Who is eligible?

- **Companies, Self Employed Individuals and Partnerships**
- Carrying on a Trade or Trading Activities either solely or in partnership
- Profits - **chargeable to tax under Case I Schedule D**
- **Fixed business premises** - located in a region subject to restrictions introduced in line with the Living with Covid 19 plan
- **Living with Covid 19 Restrictions** – must require the business to prohibit or considerably restrict customers from accessing their business premises
- Because of Covid 19 Restrictions – **Turnover must be no more than 25% of an amount equal to the average weekly turnover in 2019 (or 2020 for new businesses)**
- **Intention to re-open** - a business must intend to resume trading when the restrictions are lifted

Eligibility

Relevant Business Activity

- **A relevant business activity** is a business activity carried on by a person in a business premises located in a geographical region subject to Covid restrictions.
- A **business activity** is a person's trade or trading activities carried on from a business premises, the profits from which are chargeable to tax under Case I of Schedule D.
- This trading/Sch. D Case I requirement may exclude certain **“Not for Profit Entities, Charitable Bodies and Sports Organisations”** from the scope of CRSS
- **This does not necessarily mean that the business in question is actually making profits only that they are chargeable to tax under Case I of Schedule D.**

Eligibility

Business Premises Requirement

- **Business premises** requirement – To avail of the scheme the business activity must be ordinarily carried on in a business premises being a **Building** or other **similar fixed physical structure**
- What would constitute a business premises for CRSS generally:
 - Hotels, Bars, Pubs, Restaurants and Cafes
- What would not constitute a business premises for CRSS generally:
 - Mobile premises or premises which are not permanently fixed in place
 - Boats, Taxis, Vans, Trucks etc

Eligibility

Restriction Requirement

- **Restriction requirement** – The Business must be restricted directly as a result of Public Health Regulations, introduced under powers given by the Health Act 1947 for the purpose of preventing, reducing and minimising the risk of transmission of the Covid-19 virus.
- Resilience and Recovery 2020-2021 – Plan for Living with Covid-19
- The Business must ordinarily operate from a fixed business premises to which specific Covid restrictions apply
- Businesses must be able to demonstrate that such restrictions either **prohibited completely** or **significantly restricted** the general public from having **access to the business premises**.
- Business must be able to demonstrate that such restrictions **temporarily suspended** or **disrupted** their business operations

Eligibility Turnover Test

- **Reduction in Turnover requirement “Turnover Test”** – 25% or less of weekly turnover for a relevant period.
- Turnover will include any amount recognised as turnover in a particular period of time in accordance with the correct rules of commercial accounting
- **Pandemic Unemployment Payment (PUP)** For the purposes of the CRSS, a self-employed individual in receipt of the PUP will not include the payment as part of turnover as the payment will form part of the individual’s Schedule E income.
- For **established businesses** (a business that commenced prior to 26 December 2019) the relevant prior period will be 1 January 2019 to 31 December 2019
- For **new businesses** (a business that commenced on or after 26 December 2019 but before 12 October 2019) the relevant prior period will be from date the business commenced to 12 October 2019.

Eligibility

Types of Business Activity generally within scope of CRSS

- Accommodation Providers: Hotels, B&B's and Guesthouses
- Bars, Pubs, Restaurants and Cafes
- Hairdressers, Barbers, Beauticians
- Nightclubs
- Conference Centres
- Indoor cultural attractions: Museums, Galleries, Cinemas and Theatres
- Other types of indoor visitor attractions: Whiskey Distillery, Indoor Amusement Arcades
- Gyms, Leisure Centres, Swimming pools
- Commercial Kids Play Area
- Cinemas

Eligibility

Types of Business Activity generally not within scope of CRSS

- Tour companies: Bus, Bike and Boating
- Outdoor attractions: Parks, Forests, Waterways
- Pop Up or Mobile businesses, Outdoor markets
- Outdoor events and activities: Walking, Hiking, Horse Riding, Biking, any activity carried on outdoors
- On track Bookmakers

Clarification on Ticket Booths and Sales Offices

In order to qualify for CRSS the actual business activity must be carried on indoors from a building or similar fixed physical structure – not just the actual ticketing or sales office function.

A ticketing booth selling tickets for a bus, bike or boat tour for example would not constitute a business premises for the purposes of the scheme.

Eligibility

Types of Business Activity generally not within scope of CRSS

B2B/Secondary Suppliers

- Wholesalers
- Manufacturers
- Suppliers

It is not sufficient that a trade has been impacted because of a reduction in sales as a consequence of Covid 19.

How to Apply



How to apply?

- Applications for CRSS are made through the **Revenue Online system (ROS)**
- **Two step process** involved:
 - Registration
 - Claim
- **Information requirements**
- **Declarations** to be made by claimant at both stages

How to Register

The registration process involves a number of steps:

- **Input all information requirements including:**
 - Business Premises Name and Address
 - Business sector
 - Turnover information
 - Vat information
- **Declarations** to be made by claimant at registration stage around eligibility, terms and conditions and that all information provided is correct and complete.

How to Register

Log onto ROS

ROS Home Screen

Manage Tax Registrations

The screenshot displays the ROS Home Screen with the following sections and links:

- Payments & Refunds**
 - [Submit a Payment](#)
 - [Manage Bank Accounts](#)
- Gifts & Inheritance**
 - [Statement of Affairs \(Probate\) Form SA.2](#)
- Other Services**
 - [MyEnquiries](#)
 - [Receipts Tracker](#)
 - [Stay and Spend - Service Provider Registration](#)
 - [Manage Tax Clearance](#)
 - [Verify Tax Clearance](#)
 - [Manage Financial Statements](#)
 - [Manage Reporting Obligations](#)
 - [Manage Tax Registrations](#)**
 - [Charities and Sports Bodies eApplication](#)
 - [Trust Register Functions](#)
 - [Drivers & Passengers with Disabilities](#)
 - [eRepayment Claims](#)
 - [VRT Certificate of Conformity](#)
 - [VRT EU Leased Vehicle - Leasee](#)
 - [Letter Of Tax Residence](#)
 - [Capital Gains Clearance](#)
 - [Customs UCC Portal](#)
 - [Mobile Access](#)
 - [Download Pre-populated Returns](#)
 - [Secure Upload/Download Service](#)
 - [VAT MOSS](#)
 - [VAT OSS](#)
 - [View Property History](#)
 - [Manage LPT / HC arrears](#)
 - [Transfer Property](#)

How to Register

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Manage Your Tax Registrations and TAIN Links
Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Income Tax - IT Status: Active Number: 03638481HH Agent: n/a	Cease Registration >
Capital Acquisitions Tax - CAT Status: Not Registered	Register >
Capital Gains Tax - CGT Status: Not Registered	Register >
COVID Restrictions Support Scheme - CRSS Status: Not Registered	Register >
Value Added Tax - VAT Status: Not Registered	Register >
Employer (PAYE/PRSI) Status: Active Number: 03638481HH Agent: n/a	Cease Registration >

How to Register

eRegistration

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

Trade Details (per premises)

* Denotes a required field

Note: A business carried on in Partnership should only be registered by the precedent partner under the tax reference number of the Partnership trade

Address:

Business/Premises Name * ?

Address Line 1 *

Address Line 2 *

Address Line 3

County *

Eircode * ?

Business Sector *

Is this registration on behalf of a Partnership? If 'Yes', this form should only be completed by the precedent partner under the Partnership tax reference number * Yes No

Business Account Details:

Did your Business Operate prior to 26 December 2019? * Yes No

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="Cancel"/> <input type="button" value="Next >"/>								

How to Register

eRegistration

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

Trade Details (per premises)

* Denotes a required field

Note: A business

Address:

Business Account Details:

Business/Address LI: Did your Business Operate prior to 26 December 2019? Yes No

Address LI: Average Weekly Turnover exclusive of VAT for 1 January 2019 to 31 December 2019

Address LI: VAT on Sales (T1 Figure from the VAT Returns) for 1 January to 31 December 2019

County: Income Other than Trading Income for 1 January 2019 to 31 December 2019

Eircode: Business A: Did your B: Average W: to 31 Decem: VAT on Sal: 31 December 2019: Income Other than Trading Income for 1 January 2019 to 31 December 2019

Add/Update >

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="Cancel"/>								
<input type="button" value="Next >"/>								

How to Register – (New Business)

eRegistration

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

Trade Details (per premises)
 * Denotes a required field
 Note: A business carried on in Partnership should only be registered by the precedent partner under the tax reference number of the Partnership trade

Address:

Business/Premises Name * ?

Address Line 1 *

Address Line 2 *

Address Line 3

County *

Eircode * ?

Business Sector *

Is this registration on behalf of a Partnership? If 'Yes', this form should only be completed by the precedent partner under the Partnership tax reference number * Yes No

Business Account Details:

Did your Business Operate prior to 26 December 2019? * Yes No

Average **Weekly** Turnover exclusive of VAT for 1 January 2020 to 12 October 2020 * ?

VAT on Sales (T1 Figure from the VAT Returns) for 1 January to 12 October 2020 * ?

Income Other than Trading Income for 1 January 2020 to 12 October 2020 * ?

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="Cancel"/> <input type="button" value="Next >"/>								

How to Register – (Declarations)

eRegistration

Registration Declaration

- * I declare that I have read the eligibility criteria for the Covid Restrictions Support Scheme. I undertake that the business will abide by the terms and conditions of the scheme. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.
- * I declare that, to the best of my knowledge and belief, the information entered is correct and complete.

Next >

How to claim

The claim process involves a number of steps:

- Access through Revenue Online system (ROS)
- Input the relevant claim details required:
 - Business premises
 - Claim period start and end dates
 - Bank details for receipt of CRSS payment
- **Declarations and acknowledgements** to be made by claimant at claim stage around eligibility, public health restriction, publication, average turnover, terms and conditions, intention to resume trading and that all information provided is correct and complete.

How to claim

Select a tax

Please select the tax you are claiming.

- SSdT - Sugar Sweetened Drinks Tax - Exporter
- STAMP - Stamp Duty Section 83D Refund Claim ⓘ
- CRSS - Covid Restrictions Support Scheme
- VAT - Value Added Tax

✕ Cancel

Continue →

How to claim

Overview

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Are you eligible?

- ✓ Are you trading as a company, self-employed individual or a partnership?
- ✓ Is your trade or trading activity chargeable to tax under Case I of Schedule D?
- ✓ Is your business premises located in a region subject to COVID restrictions?
- ✓ Is your business required to prohibit or considerably restrict customers from accessing the business premises?

More detailed information is available [here](#).

The sections are as follows

- 1 **Step One:**
Details of the Claim
- 2 **Step Two:**
Bank Details
- 3 **Step Three:**
Summary and Declaration
- 4 **Step Four:**
Sign and Submit

✕ Cancel

Continue →

How to claim

Claim Details

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Select eligible businesses from the drop-down list below. This list contains those businesses entered during the CRSS Registration stage. [?](#)

Business premises

Business premises #1

Please select ▾

[Add another business](#)

Calculate 

 Cancel

 Back

Continue 

How to claim

Claim Details

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Select eligible businesses from the drop-down list below. This list contains those businesses entered during the CRSS Registration stage. [?](#)

Business premises

Business premises #1	Start period	End period
Test12	13/Oct/2020 -	30/Nov/2020 -

Pre-Covid weekly turnover [?](#)

Continued CRSS eligibility

Please confirm that the expected average weekly turnover for the claim periods selected above does not exceed €250.

[Add another business](#)

Calculate [↗](#)

Claim amount calculation

Based on your information provided above, you are making a claim to receive the following amount from the CRSS scheme:

Business premises	Weekly refund	No. of weeks	Claim amount
Test12	€100.00	8	€800.00
		Total claim:	€800.00

✕ Cancel

⬅ Back

Continue **➔**

How to claim

Bank Details

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

✕ Cancel

⬅ Back

Continue ➔

How to claim

Summary

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Personal Details

PPSN: 2398394Q

Name: Account Holder

Claim Details

[Edit](#)

Business premises: Test12

Address: sfa, fasasf, sf , Dublin 9 , W344554

Type: Personal Services (Hairdressers, Beauticians, etc)

Start period: 13/Oct/2020 - 18/Oct/2020

End period: 30/Nov/2020 - 06/Dec/2020

Continued CRSS eligibility declaration: Yes

Claim amount calculation

Based on your information provided above, you are making a claim to receive the following amount from the CRSS scheme:

Business premises	Weekly refund	No. of weeks	Claim amount
Test12	€100.00	8	€800.00
		Total claim:	€800.00

How to claim

 Bank Details Edit
Account Name: Account Holder
BIC: AIBKIE2D
IBAN: *****2493

Please tick the checkboxes below if the declaration is correct.

- I acknowledge that as a recipient of the CRSS, the name under which the business activity is carried on, a description of the business activity and the address including Eircode, of the business premises, will be published on the website of the Revenue Commissioners.

- I confirm that my business is significantly impacted by restrictions introduced by Public Health Regulations made under sections 5 and 31A of the Health Act 1947 for the purpose of preventing the transmission of Covid-19 , such that my customers are prohibited or significantly restricted from entering my business premises, and I declare that my business has been forced to close or trade at significantly reduced levels as a **direct result** of those restrictions.

- I declare that:
 - a. That the weekly turnover of the business in respect of the period being claimed does not exceed 25% of the average weekly turnover as entered during the registration stage.
 - b. to the best of my knowledge and belief, this return is correct and complete.
 - c. I intend to recommence trading when the restrictions no longer apply.

[← Back](#)

 [Print](#)

[Submit](#) 

CRSS Payment

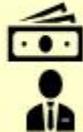


The CRSS payment

- The CRSS scheme makes a cash payment known as an **“Advance Credit for Trading Expenses (ACTE)”**
- **ACTE Payment** will be calculated by reference to a weekly amount based on the turnover of the business for a prior period.
- **ACTE calculation amount** - will be calculated as 10% of average weekly turnover, that does not exceed €20,000 and 5% of the average weekly turnover that exceeds €20,000 – subject a maximum amount of €5,000.
- **Tax treatment:** CRSS payment is taken into account when calculating profits for tax purposes but any additional **tax liability will only arise when the business in question is profit making.**

Covid Restrictions Support Scheme

Pub



€910,000 - 2019 turnover

21 - employees in August 2020

Impact of Covid Restrictions on Business



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Pub is tax cleared, and up to date with VAT obligations

Government Covid Supports Available

TWSS

€

€2,300

Weekly equivalent for August*

EWSS

€

€2,100

Weekly equivalent for September*

CRSS

€

€1,750

Weekly from 13 October 2020

Tax Liability Warehouse**

€19,000 VAT

*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

** Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.

Covid Restrictions Support Scheme

Hotel



€12,300,000 - 2019 turnover

238 - employees in August 2020

Impact of Covid Restrictions on Business



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Hotel is tax cleared, and up to date with VAT obligations

Government Covid Supports Available

TWSS

€

€40,800

Weekly equivalent for August*

EWSS

€

€26,000

Weekly equivalent for September*

CRSS

€

€5,000

Weekly from 13 October 2020

Tax Liability Warehouse**

€240,000 VAT
€90,000 PAYE

*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

** Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.

Restaurant



€1,650,000 - 2019 turnover



21 - employees in August 2020

Impact of Covid Restrictions on Business



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Restaurant is tax cleared, and up to date with VAT obligations

Government Covid Supports Available

TWSS

€

€4,700

Weekly equivalent for August*

EWSS

€

€2,850

Weekly equivalent for September*

CRSS

€

€2,587

Weekly from 13 October 2020

Tax Liability Warehouse**

€49,500 VAT
€27,600 PAYE

*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

** Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.

- **Tax clearance:** Businesses must maintain their tax clearance status to avail of CRSS
- **Appeals process:** There will be an appropriate appeals mechanism for businesses to follow if they feel they were unfairly refused access to the scheme
- **Clawback:** Conversely, if businesses make incorrect or false claims Revenue will have the power to clawback any amounts unduly awarded and the powers to charge Interest and Penalties where appropriate
- **Publication:** The name and address of all businesses who make a claim under CRSS will be published on the Revenue website
- **Partnerships:** Claim must be made by the **precedent partner** only on behalf of the partnership.
- **Books and Records:** Any person making a claim for an ACTE is required to maintain and have available such books and records as may be reasonably required for the purposes of demonstrating that the person is eligible to make a claim under the scheme and to fully support any amount claimed.

How to Contact Us

MyEnquiries

Through ROS access MyEnquiries using the 'My Services' tab under 'Other Services'.

eTax Clearance queries – Select “Enquiry relates to” – “Tax Clearance” And “More Specifically” “Tax Clearance”

CRSS queries – Select “Enquiry relates to” and “COVID restrictions support scheme (CRSS)” And “More Specifically” – “CRSS”

Covid Restrictions Support Scheme

November 2020



Covid Debt Warehousing

What can be warehoused – General Rule

All VAT and PREM liabilities falling due during the Covid-19 restricted trading period

+

As a minimum liabilities for first two months after return to trading.

- Note: Businesses who file and pay on a less frequent basis (Quarterly PREM, Bi-annual and Tri-annual VAT) may be able to warehouse additional liabilities based on their filing pattern.
- All SMEs automatically qualify – large businesses on application
- A detailed information booklet is available at:
<https://www.revenue.ie/en/corporate/communications/documents/debt-warehousing-reduced-interest-measures.pdf>

The Warehouse Periods

Period 1

- **IDENTIFY** the VAT and PREM that may be warehoused – FILE RETURNS
- Automatic for SMEs (Business and Personal Div.s) – LCD and MED on application.
- End date based on Return to Trading plus next full bimonthly VAT Period.

Period 2

- **PARK** debt at 0% interest for 12 months immediately following Period 1
- Business must file and pay current taxes.
- Business can make payments against warehoused debt (no obligation).

Period 3

- **REPAY** the warehoused debt in full or by Phased Payment Arrangement.
- 3% Reduced rate of interest over the lifetime of the arrangement.
- Terms will be based on the circumstance of the business.

Filing Patterns

VAT Filing Pattern

Standard

All within Period 1

Four and Six Monthly

If part is in Period 1 then all in

Annual Filer

Y/E Feb to end Period 1+1 mth

PREM Filing Pattern

Standard

All within Period 1

Quarterly

If part is in Period 1 then all in

Annual

All of 2020

The Warehouse Periods

Pets Corner

Return to trading in June 2020

Monthly PREM and Bi-monthly VAT

**Period 1 ends on
31 Aug**-(Jul/Aug VAT)

Resumes mid Jun so
Jul/Aug (next bi-monthly)
is included

PREM

All months from Feb to Aug
can be warehoused.

Note: Jan due in Feb *before*
Covid - 19

VAT

All bi-monthlies fully within
Period 1. Jan/Feb to
Jul/Aug i.e. 4 returns
included

Example with 2nd closure

Murph's Pub and Grub

Returned to trading July but closed again Oct until Dec 2020

Monthly PREM and Bi-Monthly VAT

**Period 1 ends on
28 Feb 2021**

(Jan/Feb 2021 VAT)

Resumes Dec 2020 so
Jan/Feb 2021 (next bi-
monthly) is included

PREM

All months from Feb 2020
to Feb 2021 can be
warehoused.

Note: Jan due in Feb before
Covid - 19

VAT

All seven returns from
Jan/Feb 2020 to Jan/Feb
2021 can be warehoused.

Budget 2021



Budget 2021 – TWSS *(subject to confirmation via legislation)*

- TWSR (TWSS employer) taxhead liabilities can be warehoused
- Rules mirror those for VAT/PREM for qualification and eligibility
 - determination of the Periods 1, 2 and 3
 - Automatic for BD and PerD
 - LCD/MED on application
- Liability will be quantified when Reconciliation is completed.

Budget 2021 – IT (subject to confirmation via legislation)

- Warehouse applies to Balance 2019 and PT 2020
- To avail the taxpayer must
 - claim income for 2020 to be at least 25% down on 2019 income,
 - have met the PT rules for 2019 PT to get IT 2019 in
 - file 2019 return by 10 December 2020
- 2020 PT rules satisfied if PT warehoused.
- NOTE : If 2019 PT rules failed due date reverts 31 Oct 2019 and liability cannot be warehoused (3% PPA if 2019 IT return filed in time to agree PPA by 10 Dec 2020)
 - PT 2020 can be warehoused

Budget 2021 – IT (subject to confirmation via legislation)

- Warehouse periods driven by due dates
 - Period 1 ends on 10 December 2020
 - Period 2 (0%) runs for 12 months to 10 December 2021
 - Period 3 PPA
- Can be extended to 2021 liabilities
 - Income qualification test by reference to 2019 income
 - Period 1 pushed out, consequential changes to Periods 2 and 3

ROS Screen – Application for Warehousing of IT

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

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

The Statement of Net Liabilities determines how payments are calculated and allocated. Please complete it carefully.

Payment made with this instruction will be allocated firstly against the balance amount due and secondly against preliminary income tax.

Refunds are paid by bank transfer. Please check your details at "Manage Bank Accounts - EFT"

Income Tax Balancing Amount 2019

€ 1350

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.

Income Tax Preliminary Tax 2020 [i](#)

€

Total Net Amount

€

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

I wish to warehouse the outstanding tax liabilities set out in this Statement on the basis of a minimum 25% reduction in my Income when compared to 2019 due to COVID-19 related restrictions and on the understanding that I meet all other criteria. [i](#)

I wish to warehouse the outstanding tax liabilities set out in this Statement on the basis of a minimum 25% reduction in my Income when compared to 2019 due to COVID-19 related restrictions and on the understanding that I meet all other criteria. [i](#)

Click Omit if you do not wish to warehouse

Where there is an underpayment of preliminary tax for 2019, then the balance for the year cannot be warehoused but may be included in a 3% reduced interest phased payment arrangement if this is agreed with Revenue no later than 10 December 2020. Click this information icon for more information on Debt Warehousing

Please note that there may be a short debt Acknowledgement of Self assessment.

Reduced Interest Phased Payment Arrangement (PPA)



Reduced Interest Rate Phase Payment Arrangement

- Interest Rate of 3% for Phased Payment Arrangements.
- Applied to all taxes and agreement had to be in place by 31 October.
- Now confined 2019 IT Balancing payment where 2019 PT underpaid.
- 2020 Income must 25% down on 2019 Income.
- Must file 2019 return **in time** to apply for PPA by 10 December.
- Note: If 2019 PT was paid Balance may qualify for warehousing.

Covid Restrictions Support Scheme (CRSS) and Covid Debt Warehousing

Thank you