

Summary Note of the Annual Branch Network Meeting between the Irish Tax Institute and Revenue's Business Division

7 December 2023

Irish Tax Institute office, Longboat Quay, Grand Canal Harbour, Dublin 2 and Online

1. Overview of the Division and Key Activities

Revenue provided an overview of the structure of the Division, a copy of which is available [here](#), together with an organisation chart, available [here](#). There has been a significant churn of staff in Revenue in the last number of years; of the 7,000 staff in Revenue, c.2,000 are new.

This has impacted on all Divisions, including Business Division which is undergoing a rebuilding process in terms of staffing levels and expertise. It was acknowledged that staff resourcing issues arise for both Revenue and practitioners in the current tight market for talent and that a mutual understanding of the challenges for each side would be welcome.

Business Division consists of 11 Compliance Branches (which are organised geographically), two Service to Support Compliance Branches, a Risk Management & Quality Branch and a Divisional Office, across 25 locations. Each of the 15 branches is led by a Principal Officer (PO), with the assistance of 84 Assistant Principals, based across 24 locations.

The Business Division case-base has 1 million and sixty thousand taxpayers thus making it the largest non-PAYE division in Revenue. The case-base is made up of:

- Individuals with either Case I or Case II income and related trading or professional partnerships with average turnover of up to €8.8 million;
- Companies carrying on a trade or profession and their subsidiaries who have an average turnover of up to €8.8 million;
- Proprietary directors of Business Division Companies;
- Cases with a live VAT, RCT or C&E registration.

2. COVID-19 Support Schemes

The COVID-19 Support Schemes was a substantial area of work for the Division, given the numerous schemes and the nature of the case-base. The Temporary Wage Support Scheme (TWSS) was a very significant piece of work for the Division; however, it produced an improvement in PMod compliance, as timely compliance was critical to receiving the support. The Division closed 56,200 cases yielding €13.4 million. There are a small number of Tax Appeals Commission (TAC) appeals remaining.

The Division received 21,000 claims under the Covid Restrictions Support Scheme (CRSS) with claims amounting to €462 million. There were 6 tax appeals in respect of the CRSS, 40 of which

were withdrawn, 16 were settled by agreement and 6 were dismissed. Of the 7 appeals which were heard, 4 await determination while the other 3 await further direction.

In relation to the Employment Wage Subsidy Scheme (EWSS), claims were made in respect of 50,406 cases amounting to €3.9 billion. 7,406 risk-based interventions yielded €123 million in recouped subsidies. 215 interventions remain open, some involving Level 2 interventions.

In respect of the Temporary Business Energy Support Scheme (TBESS), €73.7 million in claims related to the Business Division case-base, with €9.8 million offset against other taxes. Following its review of subsidy scheme claims, Revenue has referred a number of cases to the Gardaí. Revenue consider these to be in the nature of theft and extraction fraud. Revenue noted that the vast majority of agents are qualified, reputable professionals, however Revenue has seen some instances where the holder of a TAIN may be complicit in fraud cases. It would be helpful to have further discussion about access to and revocation of TAINs.

Revenue acknowledged the considerable cooperation from practitioners and businesses in the various support schemes. However, Revenue has identified some agents who do not reply to Revenue's correspondence seeking information to support a claim despite multiple letters. Revenue is not prepared to write a third or a fourth time to the agent to request the information. In future, the letters may be copied to the client.

Revenue appreciates that there are peaks and troughs in relation to tax work and the vast majority of professional agents engage on a timely basis, however, Revenue considers it unacceptable not to respond to Revenue letters. Generally, this issue arises with agents who are not members of any professional body, but it is a recurring area of concern for Revenue.

Revenue will consider referral to a regulatory body where there is evidence of poor practice. Revenue wants to work with good, reputable practitioners in tax administration. Business Division plans to work closely with the Gardaí, Criminal Assets Bureau (CAB) and other avenues to deal with some of the situations they have identified with individuals/ agents involved in fraud.

Revenue adopted a multi-faceted approach to compliance checks to safeguard the integrity of the COVID-19 Support Schemes – light touch and bulk issue of interventions to bring taxpayers' attention to errors in real-time, risk focused compliance interventions underpinned by data analytics to interrogate data already on Revenue systems and also, the use of investigations and Revenue powers in cases of fraud and egregious behaviour.

Revenue gained a better understanding of the agents representing taxpayers in the Business Division case-base and noted trends in compliance and agent behaviour that will inform the Division's compliance activity in a concentrated approach into the coming year.

In Business Division, work in respect of the COVID-19 Support Schemes has now largely concluded. Compliance in respect of the subsidy schemes will now become part of Revenue's

normal compliance activity and will be undertaken in conjunction with all other tax heads.

3. Debt Warehousing Scheme

Taxpayers in the Business Division's case-base were automatically eligible for and included in the Debt Warehousing Scheme (DWS). Despite this, many businesses continued to pay their taxes as they fell due during the pandemic.

Currently, there are 53,000 businesses in the DWS within the division's case-base with approximately €1 billion in debt. 4,777 Business Division cases have debt in excess of €50,000, with a combined total debt of €879 million i.e. 9% of cases account for 77% of Business Division debt.

Business Division works closely with the Collector General's Division. Taxpayers are encouraged to engage on their warehoused debt to come to a workable and suitable payment arrangement. Some businesses have been removed from the DWS on the basis that they are not compliant with their tax obligations. Revenue intends to examine more of these cases more closely to understand why they were not compliant and had their warehoused status revoked.

4. Areas of focus for the Division in 2024

Business Division closed 58 investigations Year to Date (YTD) in 2023. The Division plans to make greater use of section 906A TCA 1997 and Revenue powers generally if taxpayers are not engaging.

Significant progress has been made in respect of legacy cases. Progress has also been made in relation to tax appeals. Approximately 468 of the Division's cases are with the TAC and the appeals process is moving more quickly. Revenue is open to engagement and discussion on a case up to the last minute in dealing with appeal cases.

The Division will focus on risk in its approach to conducting compliance interventions, with a comprehensive appraisal of cases carried out initially. The level at which an intervention is instigated will be linked to taxpayer behaviour. Revenue intends to conclude outstanding work on the COVID-19 Support Schemes as quickly as possible. A small number of remaining pre-2019 interventions will be concluded.

Regarding other areas of focus these include:

- PMod including accuracy and quality in data remains a priority.
- Work will continue on the national project on share options compliance, together with other share-based pay and much closer interaction with the Collector General's Division.
- Continual filling of section 22 estimates for VAT or filing nil returns when there is evidence of trading will be examined.
- Businesses that were excluded from the DWS due to non-compliance.

- VAT, including high risk VAT fraud and carousel fraud is a top priority. This includes VAT refund claims that are abandoned when Revenue seeks supporting information. Such businesses can expect a visit from Revenue to query the matter. Revenue plans to conduct more outdoor visits.
- Postponed accounting and incorrect entries, in particular the PA1, PA2 and PA3 fields and where postponed accounting is not used properly or is abused. For example, Revenue has real-time data of taxpayers availing of postponed accounting, but the requisite VAT returns are not filed. Postponed accounting can and will be revoked in certain circumstances. Revenue will take this action in the right circumstances where the taxpayer is not compliant regarding filing returns.
- The cash economy, which includes Joint Investigation Unit (JIU) visits (officer hours incorporate out of office activities e.g. 20% of their time is spent outside of normal office hours).
- The shadow economy, including a focus on construction and bogus self-employment. For example, individuals who were self-employed in advance of the pandemic whose status was amended to employees during the pandemic but have now been classified as self-employed. Revenue wants to establish the appropriate classification of such workers.
- Non-operation of PAYE or RCT with outdoor work conducted in conjunction with the Department of Social Protection.
- Social media influencers: Revenue is receiving data about income received from platforms including 'Only Fans', which needs to be declared for tax purposes. Social welfare fraud may also be an issue in some of these cases.
- Takeaway/ food and drink deliveries, which is an area that has grown significantly since the pandemic and includes couriers and delivery drivers and related matters.
- Reviewing short-term lets and the Rent Tax Credit to identify undisclosed landlords. Revenue has data now, so landlords who are not declaring or under-declaring income should take the opportunity to ensure the income is included on their tax returns.
- Cryptocurrency and trading in such currencies.
- Analysing advertised wage payments in a sector that are different to what is declared and returned. Revenue has identified patterns in jobs that are advertised for a certain wage level and a lesser wage level may be declared for payroll purposes.
- Cash businesses: Revenue acknowledged that it is acceptable for a business to accept only cash. However, Revenue will focus on these businesses to ensure proper records are kept.
- Car washes including non-payroll employees and certain immigration issues in association with the JIU.
- Puppy farms and trade in domestic animals.
- R&D Tax Credit claims: Revenue noted the complexity in completing the specified returns for R&D Tax Credit Claims for 2022.
- Capital taxes, with Revenue examining reliefs including Entrepreneur Relief, CAT non-filers, and individuals who cannot support claims for losses and reliefs. A taxpayer must be able to support the figures provided in claims.
- Customs & Excise: Business Division is now self-sufficient regarding its own case-base and will examine areas such as mineral oil fraud, alcohol and unlicensed trading. Issues

can arise, such as solid fuel carbon taxes non-compliance by non-licensed suppliers. Businesses not returning customs post-clearance checks and customs audit will also feature. Revenue is required to carry out a certain amount of interventions in respect of customs under its EU commitments. More customs audits will be conducted going forward as standalone activities, instead of in conjunction with an intervention under another tax head. Revenue has experienced difficulties in closing out custom audits in cases where the part of the assessment relating to the other tax has been subject to a tax appeal.

- Compliance programmes relating to the Sugar Sweetened Drinks Tax (SSDT) and the Defective Concrete Products Levy (DCPL).
- Review of heritage sites to ensure the relevant sites were open for the days claimed.
- Review claims under the Employment Investment Incentive Scheme (EIS).

PMod compliance continues to be an area of focus for the Division and Revenue will apply penalties for non-compliance in some cases. However, penalties will be applied judiciously and not directed at simple errors. If there is persistent non-compliance with the PMod requirements, penalties will be applied. Revenue has identified a high level of amendments in payroll submissions, and it is an area that Revenue will examine more closely. Revenue wants to reiterate the importance of accurate reporting.

An ambitious compliance programme is planned by Business Division for 2024. The Division might not cover every aspect, but the above list outlines the Division's priorities for the year ahead. The Division is also reviewing the timing of their activity to dovetail with the Collector General's Division, so that taxpayers and practitioners are not receiving multiple letters from different divisions of Revenue in the same period.

The Compliance Intervention Framework

In terms of the Compliance Intervention Framework, the level of intervention is matched to taxpayer behaviour. Taxpayers should avail of the opportunities to self-correct, wherever possible, or make an unprompted qualifying disclosure, as appropriate. The Division will initiate a mix of Level 1 and Level 2 interventions, in particular Risk Reviews, in accordance with the Code of Practice for Revenue Compliance Interventions.

Considering there are many new and inexperienced staff, skills will be matched to the intervention levels. Taxpayers should expect more Level 2 interventions than in previous years, however, the Division will not issue more interventions than can be resourced to manage these cases. More Level 3 investigations for high-risk cases can also be expected and the Division may proceed straight to Level 3 in some instances where the facts dictate.

Regarding prosecutions, Business Division expects to make more referrals to the Gardaí in cases which appear to involve 'theft' from the Exchequer. Revenue will also pursue indictable and summary prosecutions. As outlined above, there will be greater use of Revenue powers and at an earlier stage, if Revenue considers it is the most appropriate approach.

Practitioners raised instances where a significant amount of information is often sought in response to an intervention letter within a short timeframe. In some cases, the information sought seems irrelevant to the underlying Revenue query or topic of the intervention. When the information is sent to Revenue, the tax practitioner does not receive a reply or an acknowledgement. Therefore, the agent does not know whether the information provided is sufficient and that the query has been addressed to Revenue's satisfaction. Taxpayers are often reluctant for their agent to contact Revenue to follow up on such submissions in the event that will generate further queries.

Practitioners noted the significant anxiety interventions can cause for taxpayers. Therefore, it is critical that they are aware of the status of the intervention and receive a letter when the matter has closed, yet a letter of acknowledgement of what has been supplied may not even issue. In addition, scope to upload files on MyEnquiries is limited and some practitioners may not be aware of the ROS File Transfer system which can cater for larger uploads. Revenue agreed that submissions of information should be acknowledged and taxpayers should be kept updated on the status of their interventions.

5. Engagement with the Division

Attendees discussed the difficulties associated with the large volume of information issuing to the ROS inbox. Discussions at TALC were noted on a mechanism to ensure Revenue-initiated correspondence, for example in relation to interventions, is not missed. The Institute is seeking, and Revenue had identified a possible solution, but limitations on resourcing of IT developments has impacted its roll-out.

Revenue acknowledged the importance of choosing the most appropriate communication channel to reach the target audience. From a review of their own records, there are 240,000 customers impacted by ERR but only 90,000 of these were using ROS. Circa 8,000 registered for the ERR webinars.

Practitioners also highlighted instances where the reference was missing in MyEnquiries correspondence from Revenue. The practitioner knew they had correspondence from Revenue but no reference was included to inform them of the client to which the query related to. In addition, practitioners noted that they can see a list of outstanding returns for clients on ROS but there is no facility to see a list of outstanding tax payments. This is an issue that the Institute has been exploring further with the Collector General's Division (i.e. how to help tax agents keep on top of outstanding tax liabilities) while a significant IT development cannot be resourced currently due to commitments to deliver new IT systems associated with the administration of Pillar Two top-up taxes and reporting by platform operators under DAC7 .

Practitioners also raised the difficulties surrounding the R&D specified return, which is extremely complex to complete. Revenue acknowledged the difficulties. The change was made when the Form CT1 had already been issued. It is a one-year short-term solution involving a separate return. Practitioners queried whether there would be flexibility given the complexity of the

matter if the 12-month deadline for submitting the R&D claim was not met but there had been engagement with Revenue.

Revenue noted that it is bound by the legislation, however, Business Division will consider the request for flexibility with the relevant Revenue personnel. Revenue also pointed to the operational Tax and Duty Manual on the R&D Tax Credit which provides detailed information on completing the specified return to assist taxpayers. Practitioners appreciated Revenue's willingness to further consider the matter for businesses who may have difficulty and request additional time, given the refund is so critical to smaller businesses at early stages in their development.

Practitioners further noted some IT developments that would help sole practitioners in supporting compliance, for example, (i) allowing the use of a variable direct debit for RCT; (ii) to be able to set up the corporation tax preliminary tax payment in August or September each year when they are discussing the Form CT1 with clients and (iii) to be able to offset an overpayment of corporation tax directly against preliminary tax (similar to the current facility for income tax). In addition, a facility to provide formal/official proof that a payment of CGT/CAT has been made by a non-resident because foreign tax authorities, like HMRC, seek evidence of the payment and a printed copy of the Revenue screen is not considered an official document. Revenue agreed to consider these practical solutions further.

Practitioners also noted Revenue's changed approach to refunds in respect of the VAT flat-rate addition. Clarification from TALC included in TaxFax and recent Parliamentary Questions were noted in relation to the scope of the refund order, which may not reflect the modernisation of farming in recent years. Revenue agreed to take the matter away but noted that this is a policy matter that would need to be raised with the Department of Finance.

Practitioners also noted that an online Form CG1 would be helpful. It was acknowledged that Revenue has an appetite to simplify and update a number of aspects of compliance for PAYE taxpayers, such as CGT returns once there is the capacity to do so.

A query was raised about Employee Share Purchase Plans (ESPP) and some lack of clarity in the treatment as to whether they are considered share awards or share options. This can give rise to confusion for taxpayers and inadvertent non-compliance. Revenue agreed to consider whether guidance was sufficient on the matter.

Revenue also noted that share options would move to payroll from 1 January 2024 following the changes in Finance (No.2) Bill 2023. However, it is important to note that the individual remains taxable on a self-assessment basis up to the end of 2023. Revenue will undertake a full sweep of outstanding RTSO/RTSO1 to identify any gaps in compliance. Level 1 interventions will be initiated for smaller amounts of unpaid RTSO, with Level 2 used where the amount is more material.

Service Delivery including MyEnquiries, Refund and VAT Registration Processing

In relation to MyEnquiries, practitioners queried how Revenue staff decide who to send a query to in a firm. At times, queries seem to be issued to random individuals in the practice and it was discussed how the system selects an individual contact. Revenue suggested that this is an issue on the practitioner side, as Revenue staff only have one option in MyEnquiries when sending correspondence and do not select a recipient(s).

Business Division are involved in the rollout of the Enhanced Reporting Requirements (ERR) and support through the National Employer Helpline. The Helpline has capacity and has been resourced to deal with employer queries. Currently, training is underway, with staff building up their knowledge and capabilities. Revenue pointed to the information resources available to assist businesses to understand what is required. The core focus of queries is unknown as yet but the Helpline is gearing up to deal with demands and also, cross-training staff on the VAT helpline, so that Revenue staff can switch over, if additional resources are required.

Up to the end of November, Revenue received over 670,000 pieces of correspondence: 23% in paper, 77% electronically and have processed in excess of that figure, over 766,000 items. Correspondence logs are reviewed on a daily and weekly basis to address backlogs. Business Division has over one million taxpayers in its case-base so there is a high level of queries. There is a new system "GetNext" in place where the system pushes the next item by age to caseworkers. This is improving productivity rates and also giving staff a wider variety of work. The service branches have been training a robot (AI) to scan correspondence and direct to the correct caseworker which has been very successful to date. Staff are being cross-trained to deal with peaks and troughs in workload. It was noted that often repeat IC correspondence can be in relation to bank account details, not ticking a box to nominate a bank account for refunds as well as payments and out of date addresses. Ideally, a 'once and done' approach to queries and requests is preferred.

Revenue is receiving a significant number of queries which request Revenue to perform actions that practitioners can perform themselves on ROS. For example, 50% of RCT queries relate to RCT offsets which can be performed via ROS. Revenue can supply a list of the most common requests that practitioners can self-serve on ROS. Revenue also asked practitioners to ensure that the addresses of taxpayers are up to date on ROS.

The Pay & File period is a peak period for correspondence. There is an enormous amount of IC correspondence at this time of year and the Division transfers staff to be able to deal with the volume. There is a seasonality in dealing with correspondence which gives rise to peaks and troughs at different times of year.

VAT registrations are up-to-date with about 30,000 VAT registrations processed of which 21,000 are domestic and 9,000 intra-EU. Of the cases that are open at the moment, the oldest registration application is open for 9 working days.

A VAT number is a valuable commodity and Revenue needs to consider the risks associated with a VAT registration number. There needs to be evidence of trading, demonstrating that the person is an accountable person, with evidence of trade or capacity to trade which sometimes is lacking and instances where a VAT number appears to be sought when there is no necessity to have a number.

In addition, there have been instances where the agent's address has been used and the agent is listed as one of the directors of the applicant which gives rise to queries. Revenue also pointed to cases seeking the backdating of the VAT registration and ask that the applicants consider the date from which the VAT number is required. In addition, if postponed accounting is sought, this should be ticked on the form.

Processing of VAT returns continues in the normal manner. Practitioners noted the usefulness in being able to explain unusual items on the VAT return to circumvent additional queries. R&D refunds may be a pinch-point given the transitional arrangements this year. Regarding requests from practitioners which practitioners self-serve on ROS, Revenue will liaise with the Institute on a list of the most common items to highlight to members. (This list is included in the Appendix below).

On foot of discussions regarding timeliness and MyEnquiries correspondence, practitioners noted experiences of the CGT clearance procedures for estate cases and for individual non-resident vendors. For example, instances where Revenue raised queries a day before the expiry of the deemed clearance period of 35 working days and where the practitioner had to engage with several Revenue staff in relation to a single enquiry. The waiting time to receive Revenue clearance in respect of Members Voluntary Liquidations was also raised. It was agreed that these issues were not solely within the remit of Business Division, however, Revenue would consider the feedback received to the extent the Division could act.

Attendees welcomed the engagement at the meeting and would take on board the feedback shared.

Appendix

Following the Annual Branch Network Meeting on 7 December 2023, Revenue's Business Division provided the Institute with the following list of the most common items that practitioners request Revenue to perform, which they can self-serve on ROS.

National Employer Helpline

1. **View Payroll Submissions:** Agents make contact about payroll submissions they have already submitted not realising they can view these themselves on ROS. Operators then guide the Agents to the ROS site - View Payroll.
2. **Make additions to submitted payroll:** Agents make contact if their payroll is closed off for a year and then they may need to make additions at a later stage. Operators then guide them to ROS - Submit Payroll.
3. **Viewing Monthly Returns:** Agents submit queries in relation to the monetary differences between ROS and their payroll package unaware that they can view this themselves on ROS. This happens also when offsets are carried out. Agents are unaware that they can go in SOA on ROS and click on monthly returns on the left-side of screen and see all offsets and payments that have been received/carried out.
4. **Deleting a payroll submission:** Use ROS to locate the submission line item that you wish to delete, click on 'View' to view the detail of the submission line item and once satisfied that it is the line item you wish to delete, you can select the delete option.
(<https://www.revenue.ie/en/employing-people/documents/pmod-topics/pay-modernisation-statements.pdf>)
5. **Amending a payroll submission to input/ remove a leave date:** This can be done on ROS by the employer by amending the payroll submission to include a date of leaving or to remove one.
(<https://www.revenue.ie/en/employing-people/documents/pmod-topics/pay-modernisation-statements.pdf>)
6. **Correcting PRSI class/no. of weeks in a previous year/current year:** Correcting PRSI Class, Subclass and Insurable Weeks through ROS - in year: Insurable Weeks/Class can be changed in the most current payslip. There is no need to correct each payslip. Correcting PRSI Class, Subclass and Insurable Weeks through ROS - out of year: Current operating rules require out of year corrections to be made on the last payslip of the year
7. **Correcting underpayment/overpayment of BIK out of year:** It is the final payroll submission of the year they need to change on ROS to include the BIK. Deductions are calculated based on new pay figures. It is important to note that it is the employer who must make the adjustment (pay the tax) i.e. there is no provision for the employee to pay the tax directly to Revenue.

8. **Correcting payroll submissions in which the employer has included a DSP benefit payment in error:** If Illness, Maternity and Paternity Benefit are reported incorrectly from 1st January 2019 onwards, the employer is obliged to correct the affected payslip(s) to fulfil the reporting requirements above. The employer should not correct this issue with an end of year clean-up. The original payslip(s) that caused the error must be corrected. This correction can be made in two ways:
 - Amendment of the original pay slip(s): Only pay fields and employer's PRSI and PRSI class (in year corrections) should be amended and no deductions (tax/USC/employee PRSI/employer PRSI (out of year corrections)) should be amended.
 - Deletion of the original pay slip(s) and replacing with corrected pay slip(s): It should be noted that if the employer opts to delete the affected payslip(s), the deletion and submission of the correct information should take place on the same day.
9. **Making a payment through the Statement of Account:** After accepting the statement, you are presented with an acknowledgement and are given the option to Pay Now or to Pay Later. If you select the "Pay Later" option, you must separately use ROS to submit a payment by the payment due date using the ROS payments and refunds facility. This facility has a range of payment options including the Variable Direct Debit. (<https://www.revenue.ie/en/employing-people/documents/pmod-topics/pay-modernisation-statements.pdf>)
10. **Viewing the details under 'monthly return' on the Statement of Account:** Most agents are not aware by clicking on this they can get all the information on payments/ offsets.
11. **Provide details of employment ID:** This is on ROS
12. **Setting up a debit instruction (RDI) or other payment:** This can be done on ROS
13. We regularly need to advise employers and agents that they can view previously submitted PSRs on ROS.
14. **Requests for Statement of Accounts:** Agents can see the Monthly Return on ROS and a breakdown, (however, there is no Print/Download facility).
15. **Querying Employment ID numbers /duplicate employments:** Where there are multiple employment IDs, a common request is to transfer PSRs from one to another and/or requests to delete/cease inactive employments. Agents can do this in payroll/ ROS themselves.
16. **Issues requesting RPNs:** Agents/Employers should check to see if they can retrieve the RPN via ROS and if they can retrieve in ROS but not in payroll, it is a payroll issue and not for Revenue.
17. **Requesting Revenue to commence/cease employments or to amend start/leave date of employment:** This can be done through Payroll/ ROS.

18. **No PPSN:** Requesting Revenue to link Payroll submissions without PPSN to relevant employee when they get a PPSN for the employee. This can be done by the employer by submitting Payroll Submission with same name, DOB, employer reference number.
19. **Agent Link:** Agent should link via ROS.
20. **Creating new PREM numbers in error and looking for Revenue to cease and transfer PSRs incorrectly filed, and payments made under the incorrect PREM Reg:** Agents can cease the inactive PREM in ROS.
21. **Payroll Submissions filed under incorrect PREM:** Agents looking for Revenue to link to correct number. Agents should delete submissions under incorrect PREM Reg and file under correct PREM Reg.
22. **Employment created in error for individuals who are not employees:** Agents look for Revenue to delete these employments. Agent should delete the PSR and to cease employment with effect from start date.
23. **Tax Credits/SRCOP – transfer of credits for employees:** This must be done by the employee via My Account or through contact with PAYE.
24. **Cancel payments:** This is particularly relevant where duplicate payments are made in error. Agent needs to contact ROS payments.

VAT Customer Service

1. **File returns:** Can be completed under 'File a Return' on the ROS Homepage. On the link below, it assists in what is required under each heading, this can be found when completing the steps on the form also: <https://www.revenue.ie/en/vat/accounting-for-vat/how-to-account-for-value-added-tax/completing-vat3-return.aspx>
2. **Amend returns:** Can be completed under 'File a Return' on the ROS Homepage, once the original has processed (up to three working days to process from filing date). This information is found on the Revenue website.
3. **Check previously filed returns:** Revenue Record and 'Returns' shows which periods are due, outstanding, and filed. For agents, you can only see the returns filed on the behalf of the client.
4. **Change address:** This can be completed in the 'Profile' tab on ROS – for both official and business addresses of customers.
5. **Change bank details:** This can be completed in the 'Manage Bank Accounts' option under 'Payments & Refunds' on the ROS Homepage. This can be used to update your fixed direct debit, RDI details and bank details for refunds.

6. **Make payments:** This can be completed in the 'Make a Payment' option under 'Payments & Refunds' on the ROS Homepage.
7. **Requests for eCerts of VAT Status (VAT 66):** This can be retrieved in 'Manage Tax Registrations' option under 'Other Services' on the ROS Homepage.
8. **Requests for VAT Number Verification:** This can be done with the 'VAT Number Checker' in 'Other Services' on the ROS Homepage.
9. **Requests to apply for Postponed Accounting:** This can be retrieved in 'Manage Tax Registrations' option under 'Other Services' on the ROS Homepage.
10. **Requests for T1 & T2 figures within the last 6 years:** These are figures that customers provide to Revenue and are obligated to keep record of them for up to 6 years. If returns were filed online, you can see the returns filed. For agents, you can only see the returns filed on behalf of the client.
11. **VAT Rates Query:** The VAT Rate Database on the Revenue website should be the first port of call for all VAT Rates. If there is a grey area that requires clarity, the customer should then request further assistance from Revenue, citing where the confusion lies.

Business Registrations

1. Using the 'Manage Tax Registrations' option under 'Other Services' on the ROS Homepage. This facility can be used to:
 - Register a new business for a tax.
 - Register an existing business for additional taxes.
 - Apply for Intra-EU VAT Registration where 'Domestic Only' registration is in place, or removing Intra-EU status
 - Cancel any or all tax registrations for an existing business.
 - Re-register for a tax.
 - Register a partnership or a trust.
 - Assign or cease an agent to a tax registration.

NB: Some individuals forget to 'sign and submit' the request.

2. **Requests for Registration Status Letters** (a letter which shows all live tax registrations for a customer): On the ROS Homepage, under 'Other Services, choose the 'Registration Status Letter' option.

3. **Amending personal details:** ROS can be used to amend a customer's:

- address
- email
- bank account.

RCT

1. **Rate review requests:** Customers/ agents come directly to Revenue when a rate has changed, however, the issue that caused the rate to change is listed on the rate review letter that issues for all rate changes (e.g. IT return o/s, liability o/s etc). Once the compliance issue is resolved, again customers/ agents come back to Revenue to request a change in rate when they can use the self-review function on ROS to apply for a new rate themselves.

Other

1. **Request a statement of account:** Revenue will occasionally receive correspondence from agents requesting this for certain tax-heads, which can be completely fulfilled through self-service on ROS.
2. **Agents can also access their client's PAYE records via Other Services section of the Client Services portal in ROS:** This will allow them to claim real time credits, update credit apportionment etc on ROS.
3. **Agents should be encouraged to update their client addresses via the "Update Official or Business Address" link in the ROS administrator portal:** This would potentially reduce DLOs for Revenue. Both official and business addresses can be updated on ROS. Agents can also update their own addresses via the Agent Official Address link in the ROS admin portal.
4. **Agents can apply for tax clearance and letters of residence via ROS:** Tax clearance issues immediately (if everything is in order) and the letters of residence, if stopped for checking, will usually issue in around 5 business days.