

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

Following the Annual Branch Network Meeting on 7 December 2023, 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. **PSR:** 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.