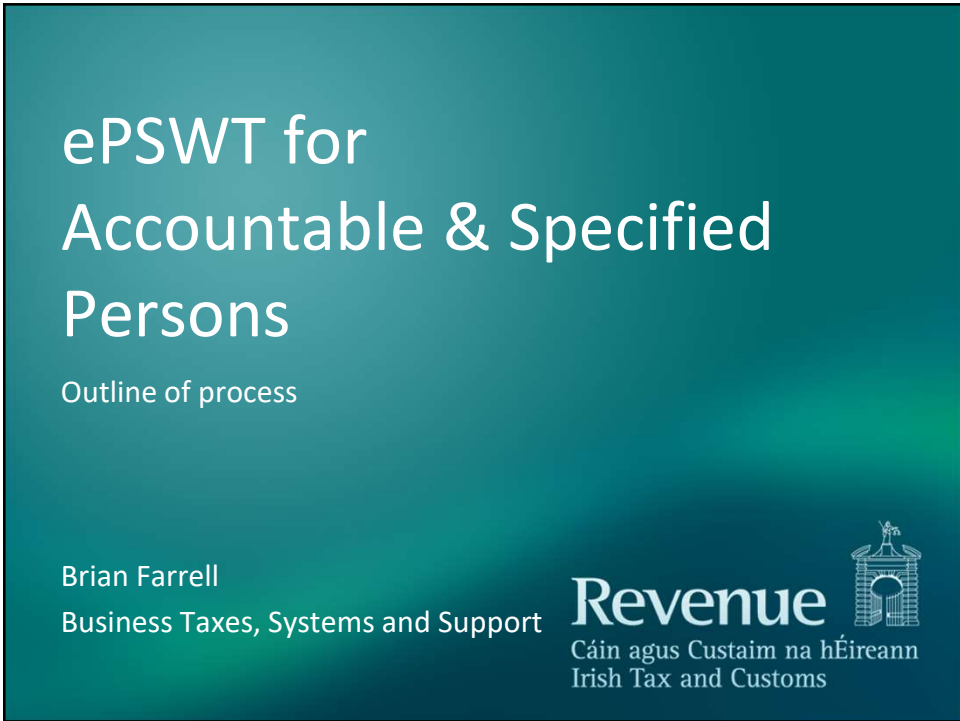




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Introduction

- Legislation underpinning ePSWT
- Paper PSWT process vs ePSWT comparison
- PNs, and CSV Files
- Amending
- F35 and other issues
- ePSWT good advice and practice
- Refunds
- Agents access

System went live 1 Jul 2021.

Legislation underpinning ePSWT

- Section 13 of the Finance Act 2020 refers...
 - Cessation of the F45 Form and the use of e-Payment Notifications on ROS instead
 - Two F35 returns for the 2021 period
- Otherwise S520-S530 of TCA remains largely as is for accountable & specified persons
- No change to the remit of services or persons under PSWT, and no supply of goods is under PSWT

PSWT – the paper system

Paper PSWT

- APs deduct 20% of payments to SPs
- 80% is paid to SP/20% remitted to Revenue
- **F45 given to SP outlining deduction**

Electronic PSWT

- APs deduct 20% of payments to SPs
- 80% is paid to SP/20% remitted to Revenue
- **PN made on ROS outlining deduction**

ePSWT - Accountable Persons view

- Input Payment Notifications
- Upload bulk Payment Notifications
- Search and amend Payment Notifications
- Generate a PDF acknowledgement of selected Payment Notifications
- Generate a report of Payment Notifications

ePSWT - Specified Persons view

- Search Payment Notifications
- Generate a PDF acknowledgement of selected Payment Notifications
- Generate a report of Payment Notifications

Making a Payment Notification (PN)

- Single ROS option, or CSV bulk option
- Two types, resident or non-resident
- Resident requires:- Name, Address, Tax Type, TRN, Payment, Payment date.
- Non-resident requires: Name, Address, Country, Foreign TRN, Payment, Payment date, Phone or email.

Data to include in CSV file

Variable	Resident	Non-resident
isNonResident	N	Y
taxType	Populate	Null
residentTaxRegistrationNumber	Populate	Null
Name	Populate	Populate
Address	Populate	Populate
paymentDate	Populate	Populate
grossPaymentAmount	Populate	Populate
taxWithheldAmount	Populate	Populate
nonResidentTaxReferenceNumber	Null	Populate
nonResidentCountryOfResidence	Null	Populate
nonResidentPhoneNumber	Null	Populate one,
nonResidentEmailAddress	Null	Null the other

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Amending a PN

- Accountable persons can self-correct within restrictions
- Amend, add, delete a PN, one at a time, i.e. no CSV bulk amending options
- Amend only in the period up to when the F35 is filed. F35 is the final reconciliation
- Critically, amendments increasing or reducing the F30 liability, should be reconciled in next F30
- Some PNs will not be amendable...

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F35 filing changes

- Two F35 returns for the 2021 calendar year
 - 1 Jan to 30 June filed by 23 August with SoP
 - 1 Jul to 31 Dec filed by 23 Feb 2022 without SoP
- Ending of Schedules of payments
- Section 891B return derogation clarifications
 - derogation **not** applied to first return in 2021

ePSWT good practice

- APs need the following info to make a PN:-
 - Tax Reference Number
 - Tax Type
 - Name and Address
- Payments to your SPs rely on correct BIC and IBAN information, errors cause additional work, delays and amendments

ePSWT good practice

- APs need the following info to make a PN:-
 - Tax Reference Number
 - Tax Type
 - Name and Address
- Payments to your SPs rely on correct BIC and IBAN information, errors cause additional work, delays and amendments

Reasons for ePSWT/PN failure

- AP has two tax records needing consolidation
- Number on CSV file is the number associated with dig-cert (may not be the PSWT number)
- PN failure
 - SP provided the number incorrectly
 - AP recorded the number incorrectly
 - Registration issue
 - Non-Assessable spouse
 - Old style VAT numbers work, conversions to new style do not work
 - Not a valid TRN, e.g. CHY, T-number, W-number

Accountable Person good practice

- Return Paper forms
 - F45 from 23 August 2021
 - F43 from 30 November 2022
- Payment Notification time lag from payment
 - Part of or immediately after payment run
 - 7 day future date also accommodated.
- Take opportunity of Revenue testing of CSV file

Interim refunds

Under certain conditions SPs can claim interim refunds

Paper PSWT:-

- A completed paper F50
- **All F45 forms issues within period of claim**

Electronic PSWT:-

- A completed new claim form (a fillable PDF F50 replacement)

Agent access

Agents have full access to the ePSWT system where they are linked to their client via certain tax registrations on Revenue's records.

Accountable Persons:-

Must be linked to PSWT tax registration

Specified Person:-

A link to any tax registration will do

Questions

- Thank you

- See Revenue.ie for regular updates – new version of TDM published two weeks ago.
- Queries to your Revenue branch via MyEnquiries