



Duffy & Company Accountants & Auditors

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What is ROS ?

The Revenue On-Line Service (ROS for short) is the new Internet-based system provided by the Revenue Commissioners that allows you to:

- File a series of tax returns using the Internet
- View details of your Revenue account information for each of your registered taxes.

ROS allows tax agents to file returns for their clients using the Internet and to view the Revenue account information for each of their clients.

Why ROS?

The Government is taking a leading role in encouraging electronic business and the development of the infrastructure for Internet trading. As part of this initiative we in Revenue are developing Internet services that are of direct benefit to the majority of taxpayers. We have identified return filing as such a service and have set ourselves the target of having 50% of tax returns filed over the Internet by the year 2005.

ROS is being developed as part of Revenue's overall Customer Service strategy. In addition to the current filing and payment options available to customers we are now extending these options to include Internet filing. The purpose of the exercise is to make it as easy as possible for our customers to comply with their return filing and payment obligations. The existing paper based filing system will of course remain an option.

What facilities are available?

You can now:

- File your VAT returns and pay the tax due
- File your annual VAT Return of Trading Details
- File your monthly Employer PAYE/PRSI return and pay the tax due
- File Income Tax return (Form 11) if self employed, inclusive of end of year Accounts
- Make Preliminary tax and balance Payments in respect of all Taxes
- View your current Income Tax ,Corporation Tax ,Employer Tax or VAT position
- File Part 1 of the P45 form
- Apply and receive electronic copies of statements of account for VAT and Employer's PAYE/PRSI, Income Tax or Corporation Tax
- Access your ROS correspondence from your mailbox on the ROS secure site
- File your CT1 Corporation Tax return (This requires the ROS offline application)
- File Environmental Levy return
- File Returns due from Financial Institutions
- File Professional withholding tax returns
- File your VIES Statements

How is correspondence from ROS handled?

Each ROS customer is provided with a post box which can be accessed from the ROS system. We call this post box the ROS Inbox. All correspondence from ROS to the customer is posted to this Inbox. Such correspondence includes reminders to file returns, Statements of Account and payment receipts. Customers are advised, when they access ROS if and when there are any new items of correspondence in the Inbox that have not been viewed. These items are listed when you access your Inbox. You click on the relevant item to open and view it.

Viewed correspondence is stored in the Inbox and can also be accessed if necessary. Copies of these items of correspondence can be printed from your computer if necessary or downloaded to your machine. We anticipate that you will have little demand for printing these items when you become used to accessing them from the system.

What are the benefits of ROS?

The following are some of the benefits which will arise from filing tax returns on ROS:

- *Faster processing* - Returns are processed on a nightly basis.
- *Improved accuracy* - Before we accept a return for processing, ROS will perform a series of computer checks and balances on the return. This process, which we call validation, will ensure a greater degree of accuracy than can be guaranteed when paper returns are used.



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- *Acknowledgements* - After we complete the validation and the form is transmitted to ROS we will electronically send an acknowledgement to your ROS inbox advising you that your return has been received.
- *Paperless* - With very few exceptions, ROS is an environmentally friendly, paperless system.
- *Ease of payment* - Individuals can file early, and pay the amount owing only when the due date for payment has arrived.

The access to Revenue account information provides customers and their agents with access to Revenue information 7 days a week outside business hours and reduces considerably the number of contacts with the tax office.

How do I know when to file my return forms ?

Returns are due to be filed on or before certain statutory due dates. Close to the due date for the filing of the relevant return, ROS sends the customer and/or the tax agent for that customer a notification to file. This notification is in the form of a reminder to file and is sent to the e-mail address of the customer. (Agents receive an e-mail advising them of the returns to be filed by their clients.)

Are electronically filed returns reviewed differently than returns filed on paper ?

No. Returns filed using ROS are selected for review using the same criteria as paper-filed returns. The Chairman of the Revenue Commissioners has given an absolute guarantee that an electronic return will have no greater or lesser a likelihood of audit than a return filed on paper. The paper income tax and corporation tax returns normally contain schedules and attachments which allow tax officials to perform some verification checks on the return. Since in the main, these schedules and attachment will not be transmitted with the electronic returns, there will be an element of checking being done after the electronic return has been processed to ensure the veracity of some of the figures filed in the return.

Why would customers or tax agents want to use ROS to file their tax returns?

ROS provides a faster and more immediate service to enable tax returns to be filed from the work-place or home of the customer, day or night. ROS provides customers and practitioners with round the clock access to Revenue. Customers and/or agents can also file early, and not have the payment amount debited from their bank account before the due date. Registering to use ROS also provides access to the customer account information.

Does electronic filing make any difference to the selection of cases for audit or enquiry ?

No. Any returns filed electronically will be subject to exactly the same compliance regime as returns filed on paper. This guarantee has been stated on a number of occasions by the Chairman of the Revenue Commissioners.

Why should I file electronically ?

Filing your tax return electronically is a faster and more convenient way to fulfil your return filing obligation. You no longer need to copy the return and land mail it to Revenue. The validation (checks and balances) built into the electronic form will ensure that mistakes in filing are kept to a minimum thus reducing further contact with Revenue. Access to ROS will also provide you with access to your Revenue account information. You will reap the benefits of using the most up to date technology for filing your return.

How do I make payments to Revenue using ROS?

ROS users may pay their taxes using either Laser or ROS Debit Instruction.

How do I set up a ROS Debit Instruction?

A ROS Debit Instruction (RDI) is not a Direct Debit Instruction.

Unlike Direct Debit, RDI is not a fixed monthly payment amount. With RDI the amount of the payment and when the payment is made is determined solely by the customer. RDI does not confer on Revenue a right to take money from a customer's bank account. You can set up a ROS Debit Instruction using the ROS system. You will be asked to enter the details of the bank account from which you wish the payments to be debited i.e. Account Name, Sort Code and Account Number. You will be asked to indicate which tax type you wish to pay from this account. It will be possible to pay more than one tax type from the same account. You will be asked to sign the Debit Instruction with your digital certificate and send the form to ROS. Once you have submitted these details on-line, you will be permitted to file returns immediately for the relevant taxes. Some bank accounts require that 2 signatures be appended to a payment instruction. If you have such an account, we can now provide you with an on-line facility to set up the ROS Debit Instruction using Dual Signatures. We also provide a facility on ROS where you can print the instruction form and have it manually signed by



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both signatories.

Can I keep my existing Direct Debit arrangement and use ROS?

As an existing Direct Debit customer you can continue to have deductions made under the standard Direct Debit scheme every month. In addition, you can submit your annual return using ROS together with any balancing payment due thereon. {Note: on completing the annual return you must declare your total liability for the period, but when finalising the payment screen please make sure that you enter only the amount of the balance of payment due, i.e. make the necessary adjustment for the payments you have already made}.

I am a Tax agent. What facilities will be available for me?

You are able to carry out all of the ROS functions on behalf of all of your clients which have been recorded as such on the Revenue register for the particular type of tax. You are able to gain access to the Revenue information for each of your clients - by means of either requesting and receiving a statement of account or by means of access to the online Customer Information Service.

Why would individuals or agents use ROS to file their returns?

ROS provides you with a faster and more immediate service to enable your tax returns to be filed from work or from home, day or night and, eventually, providing you, customers and practitioners alike, with round the clock access to Revenue.

If you file your VAT3 or P30 returns early, we will ensure that the payment amount is not debited from your bank account before the due date for payment unless otherwise specified.

How do we protect the ROS system against abuse ?

ROS provides secure communications between the customer and Revenue. We in Revenue would like to assure our customers that access to ROS, the confidentiality and integrity of data, and the authentication of the sender are secure. In addition, the Revenue computer system is protected from attack via the Internet and customers' computer systems are protected from any attack introduced via ROS. We achieve this through the use of Digital Certificates for authentication purposes and digitally signing data and strong encryption to secure data being transmitted.

What is a Digital Certificate?

A Digital Certificate is a guarantee by the Certification Authority (the body issuing the certificates) that the private key which is contained in the certificate and is used for authentication and signing purposes can only be used by the person to whom it belongs. In the case of ROS Digital Certificates, the Certificate Authority which issues the certificates is the Revenue Commissioners.

What measures are in place to ensure the confidentiality of the material filed on ROS?

We go to great lengths to protect the confidentiality of customer information. All transmissions we receive are encrypted, and only we can decrypt the data.

Before we accept a return for processing, it has to meet strict identification standards and specifications. If it does not, we do not accept the form.

The information contained in this memorandum is a general guide. It should not be used as a basis for making decisions or as a substitute for professional tax advice. Every effort has been made to provide accurate information in this document. As such we are unable to accept liability for any errors or omissions which may arise.

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