

# Mandatory e-Filing

The following returns and specified tax liabilities must be paid and filed on ROS

Tax	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	
Employer PAYE/PRSI	Form P30 Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due  Quarterly VAT due on e-services
VIIES	Monthly/Quarterly/Annual Statement of intra- Community Supplies	
Relevant Contracts Tax	Form RCT30 Form RCT35	All RCT due
Vehicle Registration Tax	Form VRT40 Vehicle Registration Form Vehicle Birth Certificate	Monthly VRT due (current payment method remains unchanged)
Betting Duty	Quarterly Return	Quarterly payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and balance due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	
Environmental Levy	Quarterly / Annual Return	All Payments due
Gift and Inheritance Tax	Annual Return	Annual Payment
Transit declaration and notifications	Monthly Return	
3rd Party Payments Return (46G-46Gcompany)	Annual Return	
Intrastat	Monthly Return	
CAP Export Traders Refunds	Monthly Return	
Air Travel Tax	Monthly Return	Monthly payment

If Revenue are satisfied that the taxpayer does not have the capacity to pay and file electronically they may excuse a taxpayer from the obligation to pay and file online.

Revenue have published FAQ's on their website at:  
<http://www.revenue.ie/en/online/ros/mandatory-efiling-faqs.html>



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