

Revenue Commissioners

Tax Briefing No 05

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Where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text.*

Revised Arrangements for PAYE Tax Agency Services

1. Background

In recent years there has been an increase in the number of service providers offering to assist PAYE taxpayers review their tax liabilities and tax credits. Up to now a temporary approval system has been operated by Revenue whereby a small number of agents have been authorised to receive PAYE refunds directly to the agent's bank account.



This temporary approval system will cease on 14 October 2012, and will be replaced by the new arrangements with effect from 15 October, 2012, outlined below.

This eBrief supersedes [eBrief 40/10](#) – 'Setting up new agent links' – insofar as that eBrief relates to the creation of agent/client links for PAYE taxpayers.

Agents/representatives must have a tax advisor identification number (TAIN) in order to be recorded as an agent for a taxpayer. Applications for a TAIN should be e-mailed to dublinagents@revenue.ie

2. Revised Arrangements

The new arrangements apply to all agents and their clients and are based on the following control framework.

1. A Revenue mandate ( [PAYE A1](#) (PDF, 24.7KB)) must be completed by a taxpayer authorising an agent to act on his/her behalf.
2. An alternative Revenue mandate ( [PAYE A2](#) (PDF, 20.6KB)) will be required where a taxpayer authorises the payment of a refund directly to an agent's account.
3. The new Revenue mandates include (i) a requirement that all available documentary material relating to credit claims must be provided to the agent; (ii) a requirement that details of all sources of income must be provided to the agent; and (iii) a reference to the civil and criminal penalty provisions for making false claims.
4. Agents must retain a signed hard copy of the mandate.
5. Compliance activities will involve both pre and post refund checks.
6. This is part of a broader PAYE Compliance Programme for all PAYE tax refund claims irrespective of whether such claims are submitted directly by a taxpayer or through an agent.
7. Compliance with the new procedures, verification and processing of claims will be carried out in the District where the PAYE customer resides.
8. Agents will be required to request and retain documentary evidence of entitlement to credits and reliefs in respect of claims that they submit to Revenue. Documentation must be retained by the agent for a period of 6

years. Details regarding documentation and information required are set out in the Appendix below.

9. Where Revenue is satisfied that an agent has systems in place to receive and scan/store documentation and has provided this documentation in support of an appropriate percentage of claims, the number of compliance checks will be reviewed and adjusted.
10. Agents must use the PAYE Anytime service, accessible through the agent's ROS Digital Certificate, to conduct their business to the extent that the electronic service covers the transactions.

3. Transitional Period and Completion of Mandates

In order to assist agents in adjusting to the new arrangements, the current arrangements will remain in place until 14 October 2012. There is no requirement for any action on the part of agents during this transitional period. The requirements for completion of new mandates are as outlined below.

1. Agents must ensure that all new clients complete a new Revenue mandate from 15 October 2012 onwards before the agent/client link is established on Revenue's records.
2. Agents must ensure that existing clients complete a new Revenue mandate in respect of any new claim made on or after 15 October, 2012.
3. Once the new mandate is submitted to Revenue, it will remain in force until it is revoked by either the agent or the client.
4. Agents must use the eRegistration facility on ROS to create or break an agent/client link for an existing PAYE registration. Agents must upload, via the eRegistration facility, the appropriate new mandate authorising the setting up of the agent/client link. Electronic copies of signed mandates must be in '.tif', '.tiff' or '.pdf' image format and be less than 5Mb in size.

eRegistration submissions take 3-4 working days for the client link to update to ROS.

4. PAYE Refunds to Employers' Accounts

Section 865(8) of the Taxes Consolidation Act, 1997 allows, in a limited number of cases, PAYE refunds to be made directly to employers' bank accounts. These refunds generally relate to short-term employments in Ireland and are unaffected by the provisions of this eBrief.

Appendix

PAYE Credits	Supporting Documentation
Health expenses	<ol style="list-style-type: none"> 1. Copy of receipts or annual statements issued by Consultant/Nursing Home/Doctors/ pharmacy or qualified practitioners to vouch claim. 2. Copy of doctor's referral note for claims for relief on physiotherapy expenses. 3. Details of any/all reimbursements received.
Non-routine dental expenses	Copy of Form Med 2 signed by the dentist.
Rent Credit	Ask questions as per the form Rent 1 (Rented Property and

	Landlords details)
One-parent family credit	Ask questions as per form OP1 to ensure: 1. The client is a single parent and the child resides with them for all or part of the year. 2. The client is not jointly assessed to tax as a married person or a civil partner. 3. The client is not living with spouse or civil partner. 4. The client is not cohabiting. 5. The client has not been widowed or became a surviving civil partner in the year for which they are making this claim and is not in receipt of the basic personal tax credit to which they are entitled as a result of their bereavement in that year.
Home carer credit	Ask questions as per Revenue's claim form. Ensure that the home carer's income does not exceed threshold.
Tuition fees	1. Copy of receipt issued by the college/university. 2. Details of the course(s) studied.
Bin charges (prior year claims)	Verbal confirmation of amount.
Trade union (prior year claims)	Verbal confirmation of amount.
Medical insurance credit (Paid as BIK by employer)	Letter from employer stating gross amount paid as BIK on behalf of client.
Dependant relative credit	Ask client questions as per claim Form DR1 and DR2.
Employing carer to care for incapacitated relative	1. Ask client questions as per form HK1. 2. Request copy of receipt of payments made to an agency. 3. Ask client to provide copy of doctors certificate in certain circumstances.
Incapacitated child	1. Ask questions as per Revenue's claim form. 2. Ask client to provide copy of doctor's certificate in certain circumstances except where the disabilities are: Cystic Fibrosis, Spina Bifida, Blindness, severe and permanent deafness that affects both ears, Downs syndrome, spastic paralysis, schizophrenia and acute autism.
Film relief	Provide original certificate FILM 3.
BES/EII	Certificate of investment.
Seafarer allowance	Letter from employer supporting the claim.
Blind Credit	Statement from Ophthalmic surgeon. If claiming for a "Guide Dog" a letter from the Irish Guide Dog Association confirming the registered owner of the dog.
Revenue job assist	Form RJA 1 part 1 completed by employee and Part 11 by employer.
Pensions Contributions, PRSA etc.	Evidence of contributions made.
Permanent Health /Income Continuance	Evidence of contributions made and verification from employer that relief not allowed at source.
Trans Border Worker	1. Written Claim. 2. Final statement of Income Tax liability from other country.
Flat rate Expenses	Query job description

