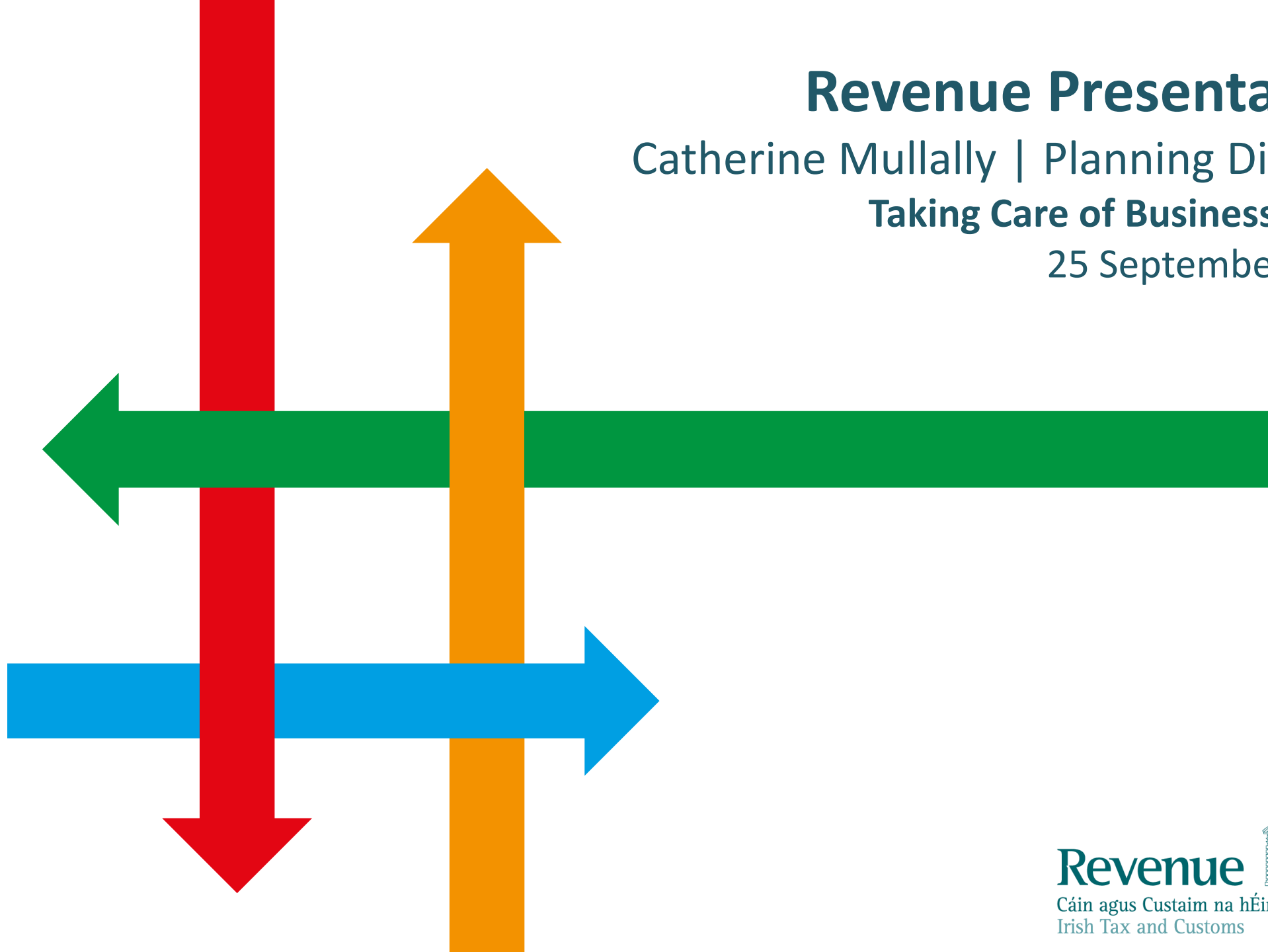


Revenue Presentation

Catherine Mullally | Planning Division

Taking Care of Business Event

25 September 2018



Revenue's Mission

- “To serve the community by fairly and efficiently collecting taxes and duties and implementing Customs controls”
- One of our key corporate priorities is to make it as easy as possible for businesses to comply with their tax and duty obligations.



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Popular topics

[Emergency tax](#)

[Tax credits, reliefs and exemptions](#)

[Health expenses](#)

[Tuition fees paid for third level education](#)

PAYE modernisation

General Information and upcoming employer seminars.

[Read more... →](#)

Jobs and pensions

Becoming an employee, Personal Public Service Number, calculating your tax, understanding entitlements, claiming a refund, being tax compliant.

Personal tax credits, reliefs and exemptions

Understand your tax entitlements and ensure you get what you are due.

Life events and personal circumstances

Marriage, separation, having children, illness, bereavement, disability, unemployment, retirement.

Self-assessment and self-employment

Pay and file, Relevant Contracts Tax, Professional Services Withholding Tax, share options, disclosure, audit.

Gains, gifts and inheritance

Selling assets, paying tax on gifts and inheritances, filing returns, Probate Tax, reliefs and exemptions.

Employing people

Hiring and paying employees, returns, paying tax, benefit in kind, social welfare payments, employee expenses, PAYE modernisation.

Property

Buying and selling, Local Property Tax, Stamp Duty, Home Renovation Incentive, Help to Buy, rental income.

Starting a business

Registering for tax, tax clearance, paying tax, initiatives for start-ups, licences, authorisations, importing and exporting goods



Companies and charities

Corporation tax, international tax, sports bodies, excise and licences, compliance, audit, disclosures.



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Online services

Sign in or register myAccount

myAccount is a single access point to secure online services such as PAYE services including Jobs and Pensions, HRI, MyEnquiries and more.

[Sign in to myAccount](#)

[Register for myAccount](#)

[Sign In to myAccount using MyGovID](#)

ROS

Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes.

[Sign in to ROS](#)

[Register for ROS](#)

Local Property Tax (LPT)

This service allows you to file and, or pay your Local Property Tax and to manage any Household Charge Arrears online.

[Sign in to LPT](#)

List services by:

All

myAccount

ROS

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[Customs](#)



[Excise](#)



[Manage your record](#)



[PAYE Services](#)



[Payments](#)



[Property](#)



[Register for an online service](#)



[Tax returns](#)



Benefits of ROS

- Supports online filing and payments for 25 taxes and duties
- Online and Offline Filing
- Online calculations of tax liability
- Inbox/Revenue Record
- Pre-populated returns
- Make payments by Debit and Credit Card or Online Banking
- Customer Information Service
- Instant acknowledgement
- No duplication
- Elimination of clerical error
- Secure 24 x 7 access
- Simple user friendly forms
- Environmentally friendly
- Quicker Repayments
- E-registration
- Extended filing dates



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Starting a business

Information about the tax and customs implications of starting a business, paying your tax and the initiatives available for start-up businesses.

Popular topics

[Registering for tax](#)

[Claiming a deduction for expenses](#)

[Verification of tax clearance status](#)

[What is a business?](#)

[Registering for tax](#)

[Do you need a licence or authorisation?](#)

[Tax clearance](#)

[Stamp Duty](#)

[Starting a business](#)

[Paying your tax](#)

[Claiming a deduction for expenses](#)

[Initiatives for start-up businesses and SMEs](#)

[Customs - Importing and exporting](#)

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- Revenue provides information on a range of reliefs, incentives and schemes.
- “The Start-up Refund for Entrepreneurs” (SURE)
 - Formerly known as the “Seed Capital Scheme”.
- An incentive scheme aimed at people in PAYE employment who want to start up their own business.
- Allows them to invest in their new company and claim up to 40% of their investment back from PAYE they have paid over the previous six years.

The Employment Investment Incentive

- An incentive scheme aimed at new and existing SME's.
- Designed to help SME's attract investors into their companies.
- The companies receive capital to grow their business.
- The investors receive up to 30% of their investment back initially and a further 10% relief may be available at a later date.

- Provides relief from Income Tax for long term unemployed individuals who start a new business.
- Provides an exemption from Income Tax up to a maximum of €40,000 per year for a period of two years to individuals who set up a qualifying business.
- You may qualify for this relief if you:
 - have been unemployed for 12 months or more
 - were in receipt of one of a range of Dept. of Employment Affairs and Social Protection payments or crediting contributions during this period.

The new business must be set up between 25 October 2013 and 31 December 2018.

- Reduced filing frequency for certain tax returns.
- VAT registration and cash accounting thresholds.
- Special Corporation Tax payment rules for new businesses.
- Collector General's – for businesses with cash flow problems/tax payment difficulties – early engagement with Revenue to explore what options are available.

Thank You

- Topics covered today and a wide range of other information are available on www.revenue.ie
- Thank you for your attention