



STATUTORY INSTRUMENTS.

S.I. No. 207 of 2016

TAX RETURNS AND PAYMENTS (MANDATORY ELECTRONIC
REPAYMENT) REGULATIONS 2016

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REPAYMENT) REGULATIONS 2016

The Revenue Commissioners, in exercise of the powers conferred on them by section 917EA (inserted by section 164 of the Finance Act 2003 (No. 3 of 2003)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), make the following regulations:

Citation

1. These Regulations may be cited as the Tax Returns and Payments (Mandatory Electronic Repayment) Regulations 2016.

Interpretation

2. In these Regulations—

“Commissioners” means the Revenue Commissioners;

“Regulations of 2011” means the Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2011 (S.I. No. 223 of 2011);

“Regulations of 2012” means the Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2012 (S.I. No. 156 of 2012);

“Regulations of 2014” means the Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014 (S.I. No. 572 of 2014);

“relevant liabilities” means any liabilities to tax specified as specified liabilities under—

(a) Regulation 2(2)(b) of the 2011 Regulations,

(b) Regulation 2(2)(b) of the 2012 Regulations, or

(c) Regulation 2(2)(b) of the 2014 Regulations;

“relevant person” means a person specified as a specified person under—

(a) Regulation 2(2)(c) of the 2011 Regulations,

(b) Regulation 2(2)(c) of the 2012 Regulations, or

(c) Regulation 2(2)(c) of the 2014 Regulations.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 29th April, 2016.*

Repayment of tax by electronic means

3. Where, on or after 3 May 2016, a repayment of any relevant liabilities falls due to be made by the Commissioners to a relevant person, the repayment shall be made by electronic means.

Time at which repayments made by electronic means are taken to be made

4. For the purpose of these Regulations, the time at which a repayment of any relevant liabilities to a relevant person shall be taken as having been made shall be the time at which the Commissioners give authorisation to credit the amount of the repayment to the account of the relevant person in a financial institution.

Presumptions

5. For the purposes of any dispute arising as to the time at which a repayment of any relevant liabilities to which these Regulations apply is to be taken as having been made, a certificate, signed by an officer of the Commissioners, which certifies that he or she has examined the relevant records and that it appears from them that the time at which the repayment is to be taken as having been made is the time so specified in the certificate, shall be evidence until the contrary is proven that the repayment was made at the time so certified.

GIVEN under my hand,
26 April 2016.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

These Regulations are made by the Revenue Commissioners under the provisions of section 917EA of the Taxes Consolidation Act 1997. This section was inserted by section 164 of the Finance Act 2003 and was made subject to a commencement order by the Minister for Finance. This order was signed on 28 July 2008.

The Regulations underpin Revenue's programme to establish the use of electronic channels as the normal way of conducting tax business by providing for mandatory electronic repayment where tax repayments are due to certain categories of taxpayers falling within the mandatory electronic filing and payment of taxes regime.

Specifically, the Regulations extend mandatory electronic repayment to the categories of taxpayers governed by the following Statutory Instruments.

1. S.I. No. 223 of 2011 — which extended the obligation to file returns and pay liabilities electronically, with effect from 1 June 2011, to:

- All companies, trusts, partnerships, collective investment undertakings and European Economic Interest Groupings.
- Individuals subject to the high earners restriction for the tax year 2009 or any subsequent tax year.
- Self-assessed individuals benefiting from or acquiring Foreign Life Policies, Offshore Funds, other offshore products or claiming any of the property or area-based incentive reliefs for the tax year 2009 or any subsequent tax year.
- Self-assessed individuals filing a return of payments to third parties.

With effect from 1 October 2011, employers with more than 10 employees are required to file their returns electronically.

2. S.I. No. 156 of 2012 — which extended the obligation to file returns and pay liabilities electronically, with effect from 1 June 2012, to:

- Self-assessed individuals claiming certain income exemptions (Artists Exemption, Woodlands Exemption, Patent Income Exemption).
- Self-assessed individuals claiming certain retirement related reliefs (relief for Retirement Annuity Contract payments, relief for PRSA contributions, relief in relation to Overseas Pension Plans (migrant member relief), Retirement Relief for Sportspersons, relief for Superannuation Contributions/Additional Voluntary Contributions).

- Self-assessed individuals claiming certain other income tax reliefs (BES relief, Employment and Investment Incentive relief, Seed Capital relief, Film relief, Interest relief on loans applied in acquiring an interest or share in certain companies or partnerships, Transborder relief, Significant Buildings/Gardens relief).
- All taxpayers registered for VAT.

3. S.I. No. 572 of 2014 — which extended the obligation to file returns and pay liabilities electronically, with effect from 1 January 2015, to:

- All individual taxpayers who register (or who are obliged to register) for income tax under self-assessment from 1 January 2015 onwards, including individuals who deregister after that date and who subsequently recommence business activities.
- Any self-assessed individuals claiming the owner/occupier residential relief under the Living City Initiative.

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