



STATUTORY INSTRUMENTS.

S.I. No. 572 of 2014



TAX RETURNS AND PAYMENTS (MANDATORY ELECTRONIC
FILING AND PAYMENT OF TAX) REGULATIONS 2014

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TAX RETURNS AND PAYMENTS (MANDATORY ELECTRONIC
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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 and commencement

1. (1) These Regulations may be cited as the Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014.

(2) These Regulations come into operation on 1 January 2015.

Interpretation and general

2. (1) In these Regulations—

“capacity” means sufficient access to the Internet by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means;

“Commissioners” means the Revenue Commissioners;

“Principal Act” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“registered with the Commissioners” means, with regard to a specified person, identified in any register, list, database or other record, maintained by the Commissioners in electronic or any other form, as a person who is required to make a return of income and gains in accordance with section 959I of the Principal Act;

“Regulations of 2008” means the Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2008 (S.I. No. 341 of 2008);

“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);

“return” has the same meaning as it has in section 917D of the Principal Act;

“tax year” means a year of assessment.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 23rd December, 2014.*

- (2) (a) Any return which a person is or may be required by the Acts to make to the Commissioners and which is specified for the purposes of Chapter 6 of Part 38 of the Principal Act by order made by the Commissioners under section 917E of that Act is specified as a specified return.
- (b) Any liabilities to tax, including interest on unpaid tax, arising under any provision of the Acts, the payment of which is or will be accounted for, directly or indirectly, in a specified return, including any payment which is treated under the Acts as a payment on foot of, or on account of, any liabilities to tax, are specified as specified liabilities.
- (c) Each person to whom these Regulations relate, other than the Commissioners, an officer of the Commissioners or the Appeal Commissioners, is specified as a specified person for the purposes of paragraphs (a) and (b) of subsection (3) of section 917EA of the Principal Act and these Regulations.

Certain individuals required to make returns and payments by electronic means

3. (1) Subject to paragraph (2), where any specified person, other than a specified person to whom the Regulations of 2008, the Regulations of 2011 or the Regulations of 2012 apply, is a chargeable person (within the meaning of section 959A of the Principal Act) as respects any tax year commencing on or after 1 January 2015, that specified person shall, for that tax year and all subsequent tax years, make any specified return that is required to be made, by or on behalf of that specified person, by electronic means and in accordance with Chapter 6 of Part 38 of the Principal Act.

(2) Subject to paragraph (3), paragraph (1) shall not apply if the specified person was registered with the Commissioners on 31 December 2014.

(3) Paragraph (2) shall not apply if the specified person referred to in that paragraph has notified the Commissioners, that he or she is not a chargeable person as respects any tax year commencing on or after 1 January 2015 and subsequent to that notification becomes a chargeable person as respects any subsequent tax year.

(4) Where any specified person, other than a specified person to whom the Regulations of 2008, the Regulations of 2011 or the Regulations of 2012 apply, or to whom paragraph (1) applies, is required to make a specified return in accordance with section 959I of the Principal Act for the tax year 2015 or any subsequent tax year, being a specified return which includes a claim to a deduction under section 372AAB of the Principal Act, that specified person shall, on and from the date by which that specified return is required to be made, make any specified return that is required to be made by or subsequent to that date, by or on behalf of that specified person, by electronic means and in accordance with Chapter 6 of Part 38 of the Principal Act.

(5) Where, on or after the date from which paragraph (1) or (4) applies to a specified person, a payment of any specified liabilities falls due to be made by or on behalf of the specified person, the payment shall be made by such electronic means as are required by the Commissioners.

Exclusion of certain specified persons

4. (1) A specified person may, by notifying the Commissioners in writing, request to be excluded from the provisions of these Regulations on the grounds that the specified person does not have the capacity to make a specified return or pay the specified tax liabilities by electronic means and the notification shall include all information relevant to the consideration by the Commissioners of the request.

(2) Where the Commissioners receive a notification from a specified person in accordance with paragraph (1) or where the Commissioners otherwise consider it appropriate, they may exclude the specified person from the provisions of these Regulations only if they are satisfied that, in all of the circumstances, the specified person could not reasonably be expected to have the capacity to make a specified return or to make a payment of specified tax liabilities by electronic means.

(3) A decision to exclude a specified person from the provisions of these Regulations by the Commissioners in accordance with paragraph (2) may be made at any time but where a notification has been received from a specified person in accordance with paragraph (1) the decision shall be made within 30 days of receipt of the notification, and the Commissioners shall, in all cases, notify the specified person in writing of the decision.

Right of appeal to Appeal Commissioners

5. (1) A specified person aggrieved by a failure of the Commissioners to exclude the specified person from the provisions of these Regulations in accordance with Regulation 4(2) may, by notice in writing to the Commissioners before the end of the period of 30 days beginning with the day on which notice of the decision was given to the specified person, apply to have such specified person's request to be excluded from the provisions of these Regulations heard and determined by the Appeal Commissioners.

(2) The Appeal Commissioners shall hear and determine an appeal made to them under paragraph (1) as if it were an appeal against an assessment to income tax, and the provisions of the Income Tax Acts relating to appeals shall apply accordingly.

(3) On the hearing of an appeal under this Regulation, the Appeal Commissioners shall have regard only to those matters to which the Commissioners may or are required to have regard under these Regulations.

Provision to amend exclusions

6. (1) If, at any time after a decision by the Commissioners in accordance with Regulation 4(2) or a determination by the Appeal Commissioners in accordance with Regulation 5(2) to exclude a specified person from the provisions of these Regulations, the Commissioners decide that, due to a material

change in all of the circumstances, the specified person should not be so excluded, they shall notify the specified person in writing of that decision.

(2) The decision referred to in paragraph (1) shall be deemed to be a failure to exclude the specified person from the provisions of these Regulations and Regulation 5 shall apply accordingly.

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

7. For the purpose of these Regulations, the time at which a payment of any specified liabilities by or on behalf of a specified person shall be taken as having been made shall be the later of the due date for that payment and the time at which the Commissioners receive authorisation to debit the amount of the payment from the account of the specified person in a financial institution.

Presumptions

8. For the purposes of any dispute arising as to the time at which a payment of any specified 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 payment 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 payment was made at the time so certified.

GIVEN under my hand,
16 December 2014.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

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

Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014

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.

With effect from 1 January 2015 the following categories of taxpayers are obliged to file their returns electronically (if they are not already obliged to do so):

- 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 (when it is commenced).

In all cases, the payment of any tax and duty liabilities and the filing of any returns, which arise after the obligation to electronically file commences, must be made electronically and must continue for all subsequent returns and payments.

The Revenue Commissioners may, on application, exclude a taxpayer from the obligation to pay and file electronically if they are satisfied that the taxpayer does not have the capacity to do so. In this context “capacity” is taken to mean having sufficient access to the Internet and, in the case of an individual, not prevented by reason of age, physical or mental infirmity from filing and paying electronically. A taxpayer aggrieved by a failure of the Revenue Commissioners to exclude them from the requirements may appeal that failure to the Appeal Commissioners. An excluded taxpayer may, if circumstances change, have that exclusion revoked and that decision may also be appealed to the Appeal Commissioners.

Provision is also made to determine the time at which payments made by electronic means are to be taken as having been made.

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(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€2.54



Wt. (B31011). 285. 12/14. Clondalkin. Gr 30-15.