

# **Guidance Notes for Form 46G and Form 46G (Company)**

## **Third-Party Returns**

### **TDM Part 38-03-12**

This document should be read in conjunction with section 889 of the Taxes Consolidation Act 1997

Document last updated on 09/10/17

#### **Table of Contents**

<b>1. Introduction.....</b>	<b>2</b>
<b>2. Who should make a 46G return?.....</b>	<b>2</b>
<b>3. What payments must I return? .....</b>	<b>2</b>
<b>4. What details must I give on a 46G return? .....</b>	<b>3</b>
<b>5. When must I file my 46G return? .....</b>	<b>4</b>
<b>6. How should I file my 46G return? .....</b>	<b>4</b>
<b>Appendix 1 .....</b>	<b>5</b>

## 1. Introduction

The 46G return is a return of information about certain payments made by traders and other persons carrying on a business activity (including statutory bodies).

The purpose of this TDM is to assist those who are required to file a Form 46G or a Form 46G (Company) return.

## 2. Who should make a 46G return?

Companies, trusts, partnerships, and unincorporated bodies (including charities and statutory bodies), and self-employed individuals (including farmers and professionals) are required to make a 46G return where they have made payments of the kind outlined below.

**Note: Government Departments and other bodies who are obliged to file a Section 891B return under RETURNS OF PAYMENTS (GOVERNMENT DEPARTMENTS AND OTHER BODIES) REGULATIONS 2011, are not required to complete a 46G return.**

## 3. What payments must I return?

Subject to certain exclusions, you must return details of the following payments made by you or your organisation:

- Payments for services rendered in connection with the trade, profession, business etc., whether paid on your own behalf or on behalf of someone else;
- Payments for services rendered in connection with the formation, acquisition, development or disposal of the trade or business;
- Periodical or lump sum payments made in respect of any copyright.

The following payments need not be returned:

- Payments for services/activities which are not on the list set out in Appendix 1 of this manual;
- Payments to a single person that do not exceed €6,000 in aggregate in the period covered by the return;
- Payments from which income tax has been deducted (e.g. payments subjected to PAYE, fees paid subject to withholding tax etc.);
- Payments by a principal contractor registered for Relevant Contracts Tax;
- Payments for services in which the value of any goods provided as part of the service exceeds two-thirds of the total charge;

- Payments to non-residents. However, where a Third Party operates from a business or private address in the State he or she should be regarded as ordinarily resident;
- Payments for essential services such as electricity, gas and telephone.

#### **4. What details must I give on a 46G return?**

When completing your Form 46G it will be necessary to submit the following details:

- Identifying details of payee:
  - Full name/full title of company
  - Private address
  - Business name (if any)
  - Business address
  - Tax Reference Number
- Total amount of payments made or value of consideration given.
- Nature of consideration, if not money.
- Nature of services or rights provided.
- An indication of whether the figures are VAT inclusive/exclusive.

You should ensure that your business records are adequate to supply the above information - in particular you should ensure that persons providing services give you their tax reference number (their VAT registration number or PPS number may be used.)

The VAT Regulations require that the person charging VAT should furnish an invoice that should include, among other things, a valid VAT reference number. Where the 46G return states that VAT was charged, it should be possible to declare a valid VAT reference number.

The amount of the payment for services shown on the 46G return should normally be exclusive of VAT. However, payments may be returned inclusive of VAT by traders etc. whose records are maintained on a basis that would make it difficult to make the return on a VAT-exclusive basis. Persons not registered for VAT may make returns inclusive or exclusive of VAT. You should indicate whether the figures returned are VAT inclusive or not.

## 5. When must I file my 46G return?

For individuals and bodies of persons other than companies, a Form 46G is required in respect of payments up to 31 December each year or, if more convenient, up to the date on which accounts of the trade, etc. are normally prepared. The Form 46G must be returned annually before 31 October following the relevant year.

For companies, a Form 46G (Company) must be returned not later than nine months from the end of the accounting period.

Form 46G/Form 46G (Company) must be filed under Self Assessment provisions.

It should be noted that where a taxpayer fails to deliver a true and correct return they shall be liable to a penalty of €3,000. Tax clearance may not be granted and/or repayments may be withheld where this return is due and not filed.

As part of Revenue's ongoing compliance programme, caseworkers will examine compliance by businesses with Form 46G obligations.

## 6. How should I file my 46G return?

The Form 46G should be filed electronically using the Revenue Online Service (ROS).

The 46G return can be completed on line, or by down loading the Revenue Offline version of the returns, or in MS Excel format but in all cases should be filed through ROS. The ROS online, offline and MS Excel versions of Form 46G are updated annually in line with Revenue's Pay and File process. If you have queries about the spreadsheet version of Form 46G please email [46gspreadsheet@revenue.ie](mailto:46gspreadsheet@revenue.ie) for assistance.

Should you require assistance with [ROS registration](#), please contact the ROS Technical Helpdesk:

- Email at: [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at 1890 20 11 06
- If you live outside the Republic of Ireland please email the Helpdesk with your number and they will telephone you, or call +353 1 7023021.

## Appendix 1

List of Services/Activities in respect of which returns of payments are required:

- Accountancy (including Auditing, Taxation, Secretarial etc.)
- Actuarial
- Advertising including online advertising/Promotion
- Agricultural/General Contracting
- Architectural (including Draughtspersons)
- Auctioneering
- Book-keeping
- Building Repair/Maintenance/Management
- Call Centre/Customer Service\*
- Catering
- Childcare\*
- Cleaning
- Commissions
- Computer (including software)
- Consultancy
- Courier/Delivery
- Dentistry
- Diving
- Electrical
- Engineering
- Entertainment
- Equipment/Plant Hire
- Exhibitions
- Farrier
- Fitness, Sport & Leisure Services\*
- Fleet Management Services\*
- Haulage
- Health & Safety Services\*
- HR/Recruitment Services\*
- Internet & Information Technology related services (including website design or re-design, cloud services etc.)\*
- Journalism
- Landscaping/Gardening/Horticulture\*
- Legal
- Marketing /Business Analysis\*
- Medical
- Merchandising
- Model Agency
- Nursing
- Photographic
- Plumbing

- Printing & Publishing\*
- Promotion
- Public Relations
- Research\*
- Secretarial
- Security & Investigation
- Surveying
- Training/Education
- Translation/Interpreting
- Transport
- Vehicle Repair/Maintenance
- Veterinary and other services relating to animals

\*New category of service/activities