



Circular 019/2021

21<sup>st</sup> July 2021

**RE: Revenue ePSWT implementation**

Dear Primary Care Contractor,

I am writing to advise you about the Revenue Commissioners planned changes to their Professional Services Withholding Tax (PSWT) system which were updated from the existing paper based process to an electronic system.

The Revenue ePSWT modernisation was implemented with effect from 1<sup>st</sup> July 2021.

The modernisation is embedded in Section 13 of the Finance Act 2020 which provides for a number of updates which includes the cessation of the F45 form and the use of an electronic Payment Notification via Revenue Online Service (ROS).

**Current Process**

Prior to July 1<sup>st</sup> 2021 when the PCRS as an Accountable Person pays a Specified Person (Primary Care Contractor/service provider), 80% of the professional service amount is paid to the specified person and the remaining 20% is deducted and remitted to Revenue.

As the specified person (i.e. Primary Care Contractor), you are currently given a paper Form F45 detailing that payment and PSWT amount deducted.

**ePSWT Process**

The introduction of ePSWT on 1<sup>st</sup> July 2021 means that the PCRS will make a payment notification online on ROS (in a new ePSWT system) and remit the 20% as part of the F30 monthly return. PCRS (the Accountable Person) will no longer be providing any paper forms (Form F45) to you as the Specified Person. When you log into your ROS account as a Specified Person you will see a "PSWT Withheld from you" heading on the PSWT page and by clicking same you can view the Payment Notification details of PSWT submitted on your behalf. You will also be able to produce a "Payment Notification Acknowledgement" should you require a paper record. This planned improvement for the new ePSWT system will include a number of efficiencies for all parties.

Further information about the planned system development and other Revenue system improvements not highlighted above are published by Revenue on an ePSWT information portal on <https://www.revenue.ie>, and will be updated by them on an ongoing basis.

Alternatively, you may seek professional advice from your Accountant/Tax Adviser.

Yours sincerely

**Shaun Flanagan**

Assistant National Director  
Primary Care Reimbursement Service