



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

Feidhmeannacht na Seirbhíse Sláinte
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Circular No. 016/16

5th May 2016

Re: Tax Clearance

Dear Contractor,

The Primary Care Reimbursement Service (PCRS) as part of the HSE is responsible for making payments to healthcare professionals for services they provide to the public. As a Public Service Body (PSB) PCRS is required to confirm the Tax Clearance Status for all suppliers and service providers who receive payments in excess of €10,000 within a twelve-month period in accordance with circular F49/235/06 issued by the Department of Finance.

As you may be aware, Irish Revenue have introduced eTax Clearance since 1 January 2016 which requires the application for and checking of eTax Clearance on line through the Revenue Online Service (ROS). PCRS is now required to check the current eTax Clearance status of all relevant suppliers and service providers in receipt of payment from this office on ROS.

In order to ensure your future payments are not affected, it is important that you are satisfied that you have a valid Tax Clearance Certificate (TCC) either:

- a) A manual tax clearance certificate that is currently in date; or
- b) Have applied for and received an eTax Clearance Certificate online on ROS.

It is not necessary to apply for eTax Clearance if you are currently in receipt of a manual TCC that is in date. However, once this expires, it is important that you apply online for eTax Clearance to ensure seamless payment.

Full details on how to apply for eTax Clearance are available directly from the Irish Revenue website www.revenue.ie. The link to the FAQs in relation to eTax Clearance can be found at: <http://www.revenue.ie/en/online/etax-clearance-faqs.html#section18>

New tax clearance circulars are due to be published shortly by the Departments of Finance and Public Expenditure and Reform. When finalised and issued these new circulars will supersede the 'current' circulars (Circulars 43 of 2006 and 44 of 2006). The new circulars will confirm that a PSB is to verify the validity of their suppliers ***at least monthly***.

PCRS is currently working with Revenue to fulfil its requirements in this regard. From 1st June 2016, it is intended that PCRS will be checking the Tax Clearance Status of all relevant recipients on a monthly basis through online data upload. It is important to note that until your Tax Clearance Status has been confirmed by PCRS, further payment on your account will be held.

Should you require any further information on eTax Clearance, please refer to the Revenue website as outlined above or your local Revenue office.

Yours sincerely,

Anne Marie Hoey
Primary Care Reimbursement & Eligibility