



Circular No: 13 - 2020
From: LEADER Policy & Operations Unit
To: All LAGs and Implementing Partners
Date Issued: 05/11/2020

Subject: VAT Status Verification for Project promoters who are
not registered on ROS (until further notice)

This circular is being issued as a response to delays that some LAGs and their Implementing Partners are facing in receiving confirmation of a project promoter's VAT status, for project promoters' who are not registered on the Revenue Online System (ROS) and who have previously received Revenue confirmation of VAT non-registration and this notification is currently out of date.

Owing to the difficulties posed by the COVID-19 virus in receiving confirmation from Revenue of the project promoters VAT status, and until further notice, the LAG/Implementing Partner may avail of either of the following procedures to determine the VAT status of the project promoter:

1. Revenue e-mail Verification

The promoter may obtain confirmation of their VAT status from Revenue by e-mail, and if the confirmation provided by this e-mail confirms that the project promoter is not registered for VAT, this confirmation will be considered valid for 12 months from the date of issue of the Revenue e-mail. A copy of the email from Revenue must be uploaded to the LEADER IT system repository. This e-mail must also be printed down and inserted in the hard copy project file when circumstances permit.

2. ROS VAT Number Validation Application

Revenue's ROS system contains a VAT Number Validation Application, and this may be used to confirm the promoter's current VAT status as follows:



Previous Revenue confirmation correspondence certifying that the project promoter is not registered for VAT will show the project promoter's Tax Registration Number (TRN).

Entering the promoter's TRN will confirm the project promoter's current VAT status by indicating if it conforms to being a valid VAT number or not. For the purposes of a project promoter where confirmation has been received from Revenue that the project promoter is not registered for VAT, an invalid result will confirm the continued non-registration of the promoter for VAT. This invalid result will **not** be acceptable as evidence that the project promoter is not registered for VAT, where confirmation has **not** previously been received from Revenue that the project promoter is not registered for VAT (please see **NOTE** below for dealing with such a scenario).

As the ROS output screen does not confirm the check verification date, the LAG/Implementing Partner must print a copy of the output screen while ensuring that their printer displays the current date in the page footer. The printed page must then be date stamped and signed by the Project Officer, **or** Point (i) ***Insertion of the date of receipt on a document instead of using of a date stamp*** of Circular 08 – 2020 must be followed, and a copy of the printed page uploaded to the LEADER IT system repository. This printed page must also be inserted in the hard copy project file when circumstances permit.

Note

Promoters who do not have a previous letter/communication from Revenue confirming that they are not registered for VAT will need to either await written confirmation or an e-mail from Revenue in relation to their VAT registration status.

It should be noted that ROS registered promoters may continue to avail of the VAT status verification process set out in Section 14.3 of the Operating Rules for the LEADER Programme 2014-2020.

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