

Process Id#: 3216
Process Name: Tax Returns - Various
Date Last Updated: 22/03/2022

Description: Describes business process on how to carry out the tax returns process within their individual deadlines

Article 30 Process as carried out by the NSSO as a processor on the instruction of the PSB:

As required under Article 30 (2) of the GDPR:

Data Stage	Process		Owner	Storage Location	Personal/Sensitive	Data Items
Transfer	1	PSB receive notification of the deadline to prepare the relevant tax return and confirmation of when the FSS will be preparing this. Formal communication may not be required as report will be prepared after period end, therefore no updates should have been completed by the PSBs. The FSS will be referencing an internal calendar of tax return deadlines which will reconcile to Revenue records.	Retained Finance Function User - PSB	Jitbit	N/a -PSB activity	
Usage	2	FSS assesses if it is the end of year deadline for the relevant tax return	Invoice Processing Supervisor - FSS	Off System		
Usage	3	FSS run a Professional Services Withholding Tax report for the month to get the details of all transactions relating to the tax	Invoice Processing Supervisor - FSS	Oracle		

Usage	4	FSS reviews transactions from Professional Services Withholding Tax report and ensure the payments listed are accounted for in the General ledger.	Invoice Processing Supervisor - FSS	Off System	Supplier	Tax information - - - tax I.D, payments information
Usage/ Capture	5	FSS prepares the monthly Professional Services Withholding Tax return (F30) from the report and review prior to submission to Revenue. Once satisfied, submitted to Revenue.	Invoice Processing Supervisor - FSS	Oracle		
Usage	6	FSS runs Professional Services Withholding Tax report for the year	Invoice Processing Supervisor - FSS	Oracle		
Usage	7	FSS reviews the relevant Professional Services Withholding Tax transactions	Invoice Processing Supervisor - FSS	Off System		
Usage	8	FSS prepares an annual Professional Services Withholding Tax return (F35)	Invoice Processing Supervisor - FSS	Off System		
Usage	9	FSS manually enters the Professional Services Withholding Tax details on ROS (Revenue) system	Invoice Processing Supervisor - FSS	Off System	Supplier	Tax information - - tax I.D, payments information
Usage	10	FSS runs the Relevant Contracts Tax report for the month to get the details of all transactions relating to the tax	Invoice Processing Supervisor - FSS	Oracle		
Usage	11	FSS compares the transactions against the Revenue "Deduction Summary" details and	Invoice Processing Supervisor - FSS	Off System		

		ensure they align. This is found on ROS (revenue) and contains all payment notifications made to Revenue during a return period				
Usage	12	FSS adjusts revenue details If the detail from the RCT report and those in the Revenue “Deduction summary” do not align prior to submitting the return to ensure the correct RCT deductions are communicated to Revenue	Invoice Processing Supervisor - FSS	Off System	Supplier	Tax information - - tax I.D, payments information
Usage	13	FSS runs Value Added Tax report for the month	Invoice Processing Supervisor - FSS	Oracle		
Usage	14	FSS review the relevant value added tax transactions	Invoice Processing Supervisor - FSS	Off System		
Usage/Capture	15	FSS populates value added tax 3 invoice return (manually on ROS)	Invoice Processing Supervisor - FSS	Off System		
Usage	16	FSS runs the Intrastat report to give details for the monthly Intrastat return.	Invoice Processing Supervisor - FSS	Off System		
Usage	17	FSS review the relevant intrastate transactions	Invoice Processing Supervisor - FSS	Off System		
Usage/Capture	18	FSS produces monthly Intrastat return file	Invoice Processing Supervisor - FSS	Off System		
Usage/Capture	19	FSS manually enters the Intrastat details on ROS system	Invoice Processing Supervisor - FSS	Off System		
Usage	20	FSS runs the S891B report (payment information) for year which includes	Invoice Processing Supervisor - FSS	Oracle		

		Procurement Card transactional data				Payment details, bank info., contact details
Usage	21	FSS reviews the transactions detailed in the excel output produced	Invoice Processing Supervisor - FSS	Oracle	Personal	Tax information - tax I.D, payments information
Usage	22	FSS adjusts the transactions if required following the review and rerun the excel output	Invoice Processing Supervisor - FSS	Oracle		
Usage	23	FSS produces the annual S891B return file	Invoice Processing Supervisor - FSS	Oracle		
Capture/Usage	24	FSS uploads S891B file to ROS	Invoice Processing Supervisor - FSS	Automated		