



## **Relevant Contract Tax Site Identifier Number**

**November 2015**

**Version 1.1**

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## 1. Introduction

With effect from December 2015, there will be a change to the fields required during Contract Notification. Previously there has been one "Location" text box field where a Principal would type the location of the Relevant Contract. This development is adding fields for a *Site/Project Name* and *Address*.

Associated with these new fields is a Site Identifier Number (SIN). When a Principal contractor submits a new Contract Notification via ROS, they will receive a system generated Site Identifier Number for that site/project. This number is used on all contracts submitted by the Principal in relation to this site/project. When the Principal or their subcontractors use this SIN number on their subsequent contracts for this site/project, the *Site/Project Name* and *Address* fields will be automatically populated for them.

When the contract is a maintenance/repair contract, and the subcontractor is working at many different locations on behalf of the Principal contractor, the Principal should describe the *Site/Project Name* as "Maintenance contract for.....", in which case they can then input their head office address (i.e. the Principal can enter their own HQ address) as the address for this contract (as opposed to the administrative burden of entering many multiple addresses for each of the locations where the relevant contract works are being carried out).

Where the relevant contract is not a maintenance/repair contract and the subcontractor is working at a number of locations, there is a facility for the Principal to input up to 10 site addresses per contract.

Principals will be able to view all SINs on ROS.

In line with legislation, Principals are required to input their Contract Notifications as soon as possible after entering into a relevant contract with their subcontractors. Timely updating is crucial so that that subcontractor (who may also be a principal contractor) will immediately have access to the SIN, if they in turn engage subcontractors. If a Principal is in breach of this legislative requirement they may be liable for a penalty.

## 2. Contract Notification

When making a Contract Notification, a Principal should create a SIN for a site/project which does not have one. They do this by entering the *Site/Project Name* and *Address*. For a site/project which already has a SIN a Principal can either enter the SIN or select the SIN from a list of contracts on ROS.

### 2.1. Create the SIN

If required, a Principal can choose the "New Site" button. This will clear all previously entered site information and the Principal will be able to hide current sites (or show current sites if necessary). This option will create a new SIN and the contractor must enter the *Site/Project Name* and *Address*.

After clicking "New Site" as a validation the Principal will be asked "Are you the Main Principal Contractor on this Site? To proceed they must select "Yes" or "The Main Principal entered the contract prior to December 2015". If the Principal selects "No" a warning message is displayed and the principal cannot proceed. The warning message is as follows:-

“The Principal Contractor on this site should provide you with a Site Identifier Number. Please contact the Principal Contractor to acquire this before proceeding. Please do not attempt to create an additional Site Identifier Number for an existing site.”

The Principal is then asked “Is your work confined to a single location with an address or a wide area of operation?”

Upon selecting single location, the Principal will be invited to enter the Site/Project Name and address.

**Contract Details**

Sector \* Meat

Nature of Work \* Test Meat 1

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? \* No

You have no existing sites on record. If you are the Principal Contractor please select "New Site" to create a new site.

+ New Site

Are you the Principal Contractor on this site? \* Yes

Is your work confined to a single location with an address or a wide area of operation? \* Single Location

**Site Name and Address**

Site/Project Name \*

Address Line 1 \*

Address Line 2 \*

Address Line 3

County Please select one...

Eircode

Start Date of Work \*

End Date of Work \*  
*If the contract has ended, please enter today's date.*

Estimated Value Of Contract \*

Generate Site Identifier >

**Figure 1. Contract Notification, SIN created by entering Site/Project Name and Address**

If the Principal chooses the wide area of location, they will have the option of inputting multiple addresses to account for the multiple locations of the works for the relevant contract. This option caters for a maximum of 10 addresses. If there are more than 10 addresses involved in the works and the works cannot be considered a maintenance/repair contract, the Principal should only enter the most important locations for the works, with the most important address first.

How Principals can deal with maintenance/repair contracts is outlined in the Introduction above. In addition there is an example provided below.

With these details entered the Principal will be presented with the button to “Generate Site Identifier”. When the SIN has been generated a warning will be displayed relating to the use of the SIN in subsequent contracts:-

*“Please note that the entry of the first contract for a new site must be completed on the Contract Notification Acknowledgement page before the site identifier can be used for the entry of additional contracts for the same site.”*

i.e. Contract Notification must be fully completed prior to using the SIN in another contract.

**This Site Identifier Number (SIN) should be used on *all* subsequent contracts for *all* contractors for the same site/project.**

The Principal can then proceed with submitting the contract notification.

## 2.2. Enter the SIN

Contract Notification - Contract Details 1-2

\* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment \*

Subcontractor Personal Details

Sub Tax Reference Number \*

Sub Name \*

Indicate if Tax Reference Number is not available.

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc? \*  Yes  No

Contract Details

Sector \*

Nature of Work \*

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? \*

Start Date of Work \*

End Date of Work \*

*If the contract has ended, please enter today's date.*

Estimated Value Of Contract \*

Value Limit Details

Contract Value Limit

**Figure 2. Contract Notification, enter the SIN (Tax Reference Numbers have been removed)**

When completing the Contract Notification, there will be an additional question to complete - *Have you been provided with a Revenue Site Identifier Number for this Project/Contract?* If the Principal submits “yes” they will be requested to enter the SIN. When a SIN is entered, the Principal should

click on “*Verify Revenue Site Identifier Number*” button and the SIN will be validated. The Contract Notification will be automatically populated with the *Site/Project Name* and *Address*.

For Principals inputting multiple contracts at the same time in offline mode, the SIN entered will be validated on upload and the verify option will not be visible. When a valid SIN has been input the system will display details of both main Principal and the site address, the Principal can confirm that the details are correct.

If the Principal submits “no”, they can select the SIN from a list of contracts associated with them which have been previously entered into the eRCT system, or they can enter a new site. When the Principal enters a new site, a new SIN will be generated and when the Contract Notification is complete both Principal and Subcontractor will be notified of the SIN.

\* Denotes a required field

Declaration

I am satisfied, having regard to the guidelines published by the Revenue Commissioners as to the distinction between a contract of employment and a relevant contract, that the contract which I propose to enter into with the subcontractor on this form is NOT a contract of employment

Subcontractor Personal Details

Sub Tax Reference Number \*

Sub Name \*

Indicate if Tax Reference Number is not available

Does the Subcontractor have a fixed place of business to take orders, bookings for contracts, store materials and equipment etc?  Yes  No

Contract Details

Sector \*

Nature of Work \*

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? \*

Please enter the Revenue Site Identifier Number \*

Main Principal	Test Principal Ltd
Site Name and Area	D1212345C Test Revenue Site CastleView House South Great Georges Street Dublin 2 Eircode

Start Date of Work \*

End Date of Work \*

*If the contract has ended, please enter today's date.*

Estimated Value Of Contract \*

Value Limit Details

Contract Value Limit

**Figure 3. Contract Notification, SIN validated and Project Name and Address automatically populated (Tax Reference Numbers have been removed)**

If a SIN is entered in an invalid format an error message is displayed on the screen “Revenue Site Identifier supplied is not in the valid format” and the Principal cannot proceed with entering the contract. If a SIN is entered is formatted correctly but is not a registered SIN then the error message displayed will be “SIN number not found.”

### 2.3. Select the SIN

Contract Details

Sector \*

Nature of Work \*

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? \*

Existing Site Locations

Please select from one of the existing sites below by clicking on the green tick icon or press "New Site" to create a new site.  
Note: Sites in italics are inactive sites.

Revenue Site Identifier	Project	Address Line 1	Address Line 2	Address Line 3	County	Eircode	Select Site
D0290778621N	est Project Very Long Title	Test Addr1 1	Test Addr2 1	Test Addr3 1	Dublin 2	C441893	✓
D1815016210D	st Project Very Long Title 2	Test Addr1 2	Test Addr2 2	Test Addr3 2	Dublin 18	C441893	✓
D1041503904W	t Project Very Long Title 3	Test Addr1 3	Test Addr2 3	Test Addr3 3	Dublin 10	C441893	✓
WES64071892L	Project Very Long Title 4	Test Addr1 4	Test Addr2 4	Test Addr3 4	Co. Westmeath	C441893	✓
D0896783128N	Project Very Long Title 5	Test Addr1 5	Test Addr2 5	Test Addr3 5	Dublin 8	C441893	✓
CAV60820700L	roject Very Long Title 6	Test Addr1 6	Test Addr2 6	Test Addr3 6	Co. Cavan	C441893	✓
D153533914A	oject Very Long Title 7	Test Addr1 7	Test Addr2 7	Test Addr3 7	Dublin 15	C441893	✓
LAO32805723C	ject Very Long Title 8	Test Addr1 8	Test Addr2 8	Test Addr3 8	Co. Laois	C441893	✓
LIM89118075U	ect Very Long Title 9	Test Addr1 9	Test Addr2 9	Test Addr3 9	Co. Limerick	C441893	✓
KIK27434219H	ot Very Long Title 10	Test Addr1 10	Test Addr2 10	Test Addr3 10	Co. Kilkenny	C441893	✓
D0864432078S	t Very Long Title 11	Test Addr1 11	Test Addr2 11	Test Addr3 11	Dublin 8	C441893	✓
GAL32173260R	Very Long Title 12	Test Addr1 12	Test Addr2 12	Test Addr3 12	Co. Galway	C441893	✓
D205720920E	Very Long Title 13	Test Addr1 13	Test Addr2 13	Test Addr3 13	Dublin 20	C441893	✓
WAT73680330N	ery Long Title 14	Test Addr1 14	Test Addr2 14	Test Addr3 14	Co. Waterford	C441893	✓
MON51397348S	ry Long Title 15	Test Addr1 15	Test Addr2 15	Test Addr3 15	Co. Monaghan	C441893	✓
D1296470073S	y Long Title 16	Test Addr1 16	Test Addr2 16	Test Addr3 16	Dublin 12	C441893	✓
LOU45201501T	Long Title 17	Test Addr1 17	Test Addr2 17	Test Addr3 17	Co. Louth	C441893	✓
LON12050423N	Long Title 18	Test Addr1 18	Test Addr2 18	Test Addr3 18	Co. Longford	C441893	✓
D1287838945O	ong Title 19	Test Addr1 19	Test Addr2 19	Test Addr3 19	Dublin 12	C441893	✓
LEI05418372U	ng Title 20	Test Addr1 20	Test Addr2 20	Test Addr3 20	Co. Leitrim	C441893	✓

Start Date of Work \*

End Date of Work \*

*If the contract has ended, please enter today's date.*

**Figure 4. Contract Notification showing list of contracts so a SIN can be selected, or Principal can select the New Site button**

As noted above, if the Principal submits “no” to the question “Have you been provided with a Revenue Site Identifier Number for this Project/Contract?” they can select the SIN from a list of contracts associated with them which have been previously entered into the eRCT system, or they can enter a new site.

When “no” is selected, a table of all sites which have been linked to the contractor will be displayed. The Contractor can select one from the list by clicking on the green tick “✓” icon to the right of the sites displayed. Once selected, the site details will be displayed on the screen including the main Principal Contractor on that site and the Site/Project Name & Address.



Sites will be ordered so that the newest one is at the top of the list. To differentiate between active and inactive sites, inactive sites will be displayed in *italics*. You can choose an inactive site and reactive it should a contract be registered. For Contract Notification purposes, an “inactive site” is a contract where the end date of that contract has expired.

If a Principal does not have any existing sites with a SIN the message “*You have no existing sites on record*” will be displayed.

**Contract Details**

Sector \*

Nature of Work \*

Have you been provided with a Revenue Site Identifier Number for this Project/Contract? \*

Main Principal	Test Principal 14
Revenue Site Identifier	D0177876026L
Project	Test Project 14
Address	Test Addr1 14 Test Addr2 14 Test Addr3 14 Co. Dublin Eircode 14

Start Date of Work \*

End Date of Work \*   
*If the contract has ended, please enter today's date.*

Estimated Value Of Contract \*

**Value Limit Details**

Contract Value Limit

**Figure 5. Contract Notification, SIN selected and Project Name and Address automatically populated**

### 3. Output

All Subcontractors will be notified of the Site Identifier Number on their Contract Confirmation letter. In addition, if the Principal amends the contract details, the subcontractor will be notified and the SIN number will be displayed on the Contract Amendment letter.

In this way SINs for Sites/Projects will be notified to all the contractors working on that Site/Project. This will enable all contractors to use the existing SINs when they are making their Contract Notifications as appropriate.

### 4. Third Party Upload for RCT Contracts to be updated to include Revenue Site Identifier

For Principals who use third party software to upload Contract Notifications, the new Revenue Site Identifier Number will be added to the XML upload file for the RCT contract addition service. The service will only allow uploads for contracts with a valid existing site identifier number.

Upon upload, new validation will be triggered checking the SIN number provided and comparing it with those on record. If there is not a match a validation error will be returned to the user.

The upload will only allow one contract per upload if any of the uploaded contracts do not have a SIN. This is because a SIN must be provided on a case by case basis in order to prevent the creation of duplicate SINs for one Site/Project. Multiple contracts (up to 10) can be uploaded at a time if the SIN is provided with those contracts.

## **5. Existing Contract Notifications**

All contracts input into the eRCT system prior to December 2015 will not have a SIN attached to them. These contracts will not appear on the list of existing contracts (see figure 4) when a Principal is seeking to select a SIN for the current Contract Notification. Revenue will not be carrying out a conversion process to provide them with a SIN.

Principals who amend existing contracts subsequent to December 2015 will be asked to provide the appropriate Site/Project Name and Address details for that contract if one has not already been created, and then that contract will be provided with a SIN.

## **6. Site/Project Definition**

In general a new site and a subsequent new SIN should be created for each overall Project. Within this there are possibilities where multiple SINs would exist for the same contract locations – this would occur where those contracts are not related to the same Project, e.g.

Consider the following scenario where 4 different SINs would exist for the same location:-

A new school is to be built in Clondalkin in Dublin....

- a) The building of a new school at an address from December 2015 to February 2018

All the contracts from all the Principals who work on the construction of this school should use the same SIN which was initially generated by the main Principal Contractor when they entered the first contract.

- b) The maintenance/repair contract for the upkeep of the windows of the same school (and 25 other schools) from 2018 to 2021

This maintenance/repair contract forms part of a contract for the upkeep of windows in 25 other buildings. In this scenario, the Principal should create a new contract with a new SIN. The Site/Project Name for this contract should be “Maintenance contract for upkeep of windows in 25 schools in Dublin Region.” and the address to be used for this Contract Notification should be the Principal’s HQ address.

- c) On going specific maintenance/repair in this school only

All maintenance/repair contracts which occur in this school only could be grouped together in one SIN. This will allow the Principal to automatically populate the Project Name and Address each Contract Notification at this location. In this scenario, the Project Name should be “Maintenance contracts which occur at St Josephs Comprehensive.”; the address should be the address of the school.

- d) The building of a gymnasium/sports hall at the same school, contract runs from July 2023 to July 2024.

This is a new Project which is occurring at the same location of a previous Project. It should have a new SIN, and all the contracts from all the Principals who work on the construction of this sports hall should use the same SIN. Again, the SIN will be generated by the main Principal Contractor when they are entering the first contract for this Project. All subsequent subcontractors will have the SIN propagated to them by the eRCT system.

## **7. Conclusion**

From December 2015, there will be a new mandatory field in the Contract Notification process in the eRCT system. The new field is for a "Revenue Site Identifier Number" (SIN). Each contract will require a SIN when the Contract Notification process is being completed. The SIN is a system-generated identifying number which is applied to the location or locations where relevant operations are due to take place under a particular contract.

From the above date, when a Principal contractor is updating the eRCT system with details of a new contract at a new location for the first time, the system will automatically provide a Revenue Site Identifier Number when they enter the location of the relevant operation. This SIN will also be provided to the Subcontractor on the Contract Notification that issues to them. When identifying the location of relevant operations, Principals will now enter both the *Site/Project Name* and the *address*.

Once the system has generated the SIN, the Principal or Subcontractor should enter only the SIN instead of the location for any further updates they make to the eRCT system in respect of the same Site/Project.

In order to ensure notification of the SIN to all the contractors who require it in Contract Notification, it is crucial Principals input their Contract Notifications as soon as possible after entering into a relevant contract with their subcontractors. This is so that subcontractors who may also be Principal contractors will immediately have access to the Site Identifier Number, if they in turn are required to engage subcontractors on the same Project. If a Principal is in breach of this legislative requirement they may be liable for a penalty.

## **8. FAQs**

The following list of FAQ's has been compiled to provide greater clarity and smoothing of potential administrative burdens from its incorrect use.

### **8.1. Why was the SIN introduced?**

The purpose of the SIN is to ensure Revenue has the correct information with respect to the location of relevant contracts. This is done in two ways:-

- instead of asking for a Location of a contract, asking for a Project/Site Name and address
- using the SIN as a mechanism to allow Principals to pre-populate their Contract Notifications with the correct Project/Site Name and address

**8.2. If my Principal never obtained a SIN, as a Principal/Subcontractor do I need to contact my Principal and ask them obtain the SIN?**

No. Existing contracts will not be converted and provided a SIN by Revenue. Only existing contracts which Principals amend themselves will be provided a SIN – this is done by asking the Principal to supply a Project/Site Name and address when they are amending the contract. As a result when a subcontractor becomes a Principal/Subcontractor by engaging a subcontractor on a Project/Site they may not have a SIN they can use when they make their own Contract Notification. In such an instance the Principal/Subcontractor should create their own SIN for the Project/Site, and it will be used by them and their subcontractors subsequently.

This is done as a part of Contract Notification by initially stating you have not been provided a SIN, and then clicking the “New Site” button. The next part is important in relation to this particular issue – the Principal/Subcontractor will be asked “Are you the Main Principal Contractor on the site?” There are three answers available, “Yes”, “No” or “The Main Principal entered the contract prior to December 2015” – the Principal/Subcontractor must specify the latter answer to this question. They can then go on to enter the Project/Site Name and address and generate their own SIN.

**8.3. Haulage relevant contracts tend to have significant numbers of locations; can the guidance for maintenance contracts be used in such cases?**

Yes. If the relevant contract which you wish to notify is a haulage contract to many multiple locations Principals can describe the *Site/Project Name* as “Haulage contract across .....region”, in which case they can then input their head office address (i.e. the Principal can enter their own HQ address) as the address for this contract (as opposed to the administrative burden of entering many multiple addresses for each of the locations where the haulage contract is delivering to).

**8.4. As a Principal I have waste disposal for multiple but small contracts covered by a skip which is located in my HQ. How do I manage Contract Notification and subsequent Payment Notification?**

In such a case, one contract with the waste disposal subcontractor actually refers to many multiple minor sites across a wide area location. When the Principal is making a Contract Notification he can select “wide area location” and enter up to 10 addresses for a contract. Given there may be significantly greater locations on such a contract, the Principal can approach such contract notification in a manner similar the guidance provided to maintenance/repair contracts, i.e. in the Project Name put “Waste Disposal for Contracts across the xxxx region”, and in the Address put the HQ address of the Principal. Such an approach is seen as an appropriate way to deal with the administration burden of entering many addresses for a relevant contract, where such a contract will not have subsequent subcontractor engagements.

**8.5. How does the SIN affect Payment Notification on rolling contracts?**

The Payment Notification system is not affected by the introduction of the SIN. The SIN has introduced more precise data being entered to describe the location of a relevant contract. Previously this was an un-validated text field called “Location” – this is now replaced with a Project/Site Name and Address. This has not affected the nature of rolling contracts – Contracts can still be amended to reflect new contract values and new end dates, and payments can continue to be made on these contracts.

Since the introduction of the eRCT system there have been two concessions with respect Contract Notification and Payment Notification. These concessions:-

- allow a Principal to enter payments on any of the contracts for the same Subcontractor no matter what specific contract that payment refers to (see [S.I. 412 in 2013](#) and [eBrief 47/13](#))
- allow a Principal to extend the date and contract value of an existing contract with a subcontractor rather than enter a new contract for that same subcontractor, should he be engaged again. (see [Tax and Duty Manual 18-02-04](#))

These concessions have not yet been withdrawn. Principals can still put all the payments to a subcontractor on one contract, but they must input all the contracts they have engaged in, into the eRCT system. Principals can also extend existing contracts for subcontractors they are already engaged with, rather than entering new contracts.

#### **8.6. In self-build home situations there is no main Principal. How will the SIN operate?**

In the case of self build houses the contract with the home owner is not a relevant contract given (typically) given the home owner is not involved in construction as part of their profession.

In the case of the subcontractor of the home owner engaging their own subcontractors, each subcontractor would generate their own SIN typically describing their own Project name as “Block laying to house on 31 James’ Rd” and the address information would be as required. Similarly it may be “Plastering to house on 31 James’ Road”.

Subcontractors engaged in separate trades on a self build are unlikely to substantially subcontract out their work. If they do, those subcontractors will need to specify their contract name and address. Essentially, each subcontractor as necessary would register the site and create a SIN. In this way, for self builds it may be the case that the home owner will hire multiple contractors who may end up creating multiple SINS for one project.