**GUIDE TO Revenue’s NEW TAX CLEARANCE SYSTEM (eTCC)**

* **€10,000 Threshold:** All Suppliers must be Tax compliant once they reach payments exceeding €10,000 **in any rolling 12 month period.**
* **Existing Suppliers:** Accounts Payable will be verifying the Tax Status with Revenue of all existing Suppliers on a periodic basis as per Revenue, TCC is no longer date driven it is processed in real time.
* **New Suppliers:** When submitting a new Supplier Set-up please ensure you complete the section requesting TRN/PPSN.  If these are not available & the first payment will exceed the €10,000 threshold, then the Supplier must provide up to date correspondence from Revenue stating they are Tax Compliant.

**In the event of setting up a Charity organisation, a TRN or CHY number is required so we can enter on our Supplier Masterfile showing that they are exempt from TCC unless RCT related. Information on CHY numbers can be manually checked on the Revenue website as full lists of approved charities are published on the website** [**http://www.revenue.ie/en/business/charities/.html**](http://www.revenue.ie/en/business/charities/.html)

* **RCT:** Revenue has confirmed that where a status “No Tax Clearance Issued” is returned for a Supplier whose work attracts RCT, payments for that supplier can be made.  Therefore the current process, as per Revenue 2012 guidelines remains unchanged.  Suppliers who attract RCT are the only exception to raising PO’s without up to date TCC.
* **Tax Clearance @ Tender & Contract Award Stages:** Revenue requires that each Unit must account for verification at contract award (and even contract tendering) stages.  Each Unit is responsible for keeping up to date Audit documents to show compliance with this requirement.  **Audit details should be maintained manually in a separate spreadsheet.**
* **RAS & Long Term Leases:** TCC verification is required by all parties to a joint ownership of a RAS or Long Term Lease property.
* **Grants to Companies/Sole Traders/Organisations** Revenue requires eTCC verification at contract award (and even contract tendering) stages, i.e. any Company/Sole Trader must be tax compliant at this stage.

**eTCC verification must be sought at the initial stage and as per Revenue all Suppliers must be Tax compliant once they reach payments exceeding €10,000 in any rolling 12 month period, therefore Tax compliance is a requirement for each Grant payment that issues once the €10,000 threshold is exceed.**

**Grants that are being awarded to an individual for works done i.e. a Housing Disabled persons grant, eTCC verification in relation to the person who carried out the works must be checked at each payment stage by the Unit once the €10,000 threshold is exceeded (Note, while an individual DPG grant might never exceed the €10,000 threshold, a contractor may carry out works in relation to many DPG grants in a rolling 12 month period and the combined value may exceed the €10,000 threshold therefore eTCC verification is required in this instance.**