

**RELEVANT CONTRACTS TAX DEDUCTION CARD**Record of payments made to a sub-contractor under deduction of tax for the Year 

<b>SUB-CONTRACTOR</b>	<b>PRINCIPAL CONTRACTOR</b>
Name _____	Name _____
Address _____ _____	Address _____ _____
Tax Reference No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> G.C.D. <input type="text"/> <input type="text"/>	Tax Reference No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> G.C.D. <input type="text"/> <input type="text"/>
Date of Birth (if an individual) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	G.C.D. <input type="text"/> <input type="text"/>

Date Payment Made	Amount of Gross Payment		Tax deducted at 35%		Number of form RCTDC issued with payment	Tax Paid to Collector		General Date	Official Use Only
	€	c	€	c		€	c		
Totals forward to Form RCT35									

See notes overleaf regarding penalties

## **PENALTIES**

### **The law provides for heavy penalties for -**

- failing to enter on a relevant payments card or relevant tax deduction card such particulars as are required to be entered thereon
- failing to return a relevant payments card or relevant tax deduction card to the Revenue Commissioners when instructed
- returning to the Revenue Commissioners a relevant payments card or relevant tax deduction card on which are entered particulars which are incorrect in any material particular
- failing to keep or produce the required records or documents
- failing to give a sub-contractor from whom tax has been deducted a certificate of deduction (Form RCTDC)
- failing to notify the Revenue Commissioners of a change in control of a company to which a certificate of authorisation has been issued.