

**RCT (Relevant Contracts Tax)**

University of Galway is obliged to operate a scheme of RCT on payments to sub-contractors in construction and related industries. University of Galway, as a principal contractor, is obliged to provide Revenue with details of the subcontractor through ROS (Revenue on line).

In order to register a contract with Revenue please provide the following information and return (with invoice(s) if available) to Accounts Payable.

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| --- | --- |
| **Name of Contractor** |  |
| **Works commencement date** |  |
| **Works completion date** |  |
| **Description of Work** |  |
| **Location in University of Galway of the Work**  |  |
| **Estimated Value of Works** |  |
| **Purchase Order Number(s)** |  |
| **Invoice Number(s)** |  |

Further details are available on RCT available at <http://www.revenue.ie/en/tax/rct/e-rct-faqs-sub.html>