Chapter 15 – Filing Guidelines for Share Scheme Reporting (SSR)

This document should be read in conjunction with the Share Schemes Manual.

Document last reviewed August 2024

Table of Contents

Introduction

These guidelines are designed to provide information in relation to on-line submission of Share Scheme returns RSS1, KEEP1, ESA and ESS1 via ROS.

1. Customer Registering for SSR - Share Scheme Reporting

1.1 Register – SSR Reporting Obligation

This step can only be completed by customers who are registered for ROS. If you are not registered for ROS, please refer to Appendix I, Section 5.1.

Follow steps 1.1.1 to 1.1.10 to register for **SSR – Reporting Obligation**.

1.1.1 Log into ROS.

1.1.2 Under the "My Services" tab, select "Manage Reporting Obligations" from the Other Services section.

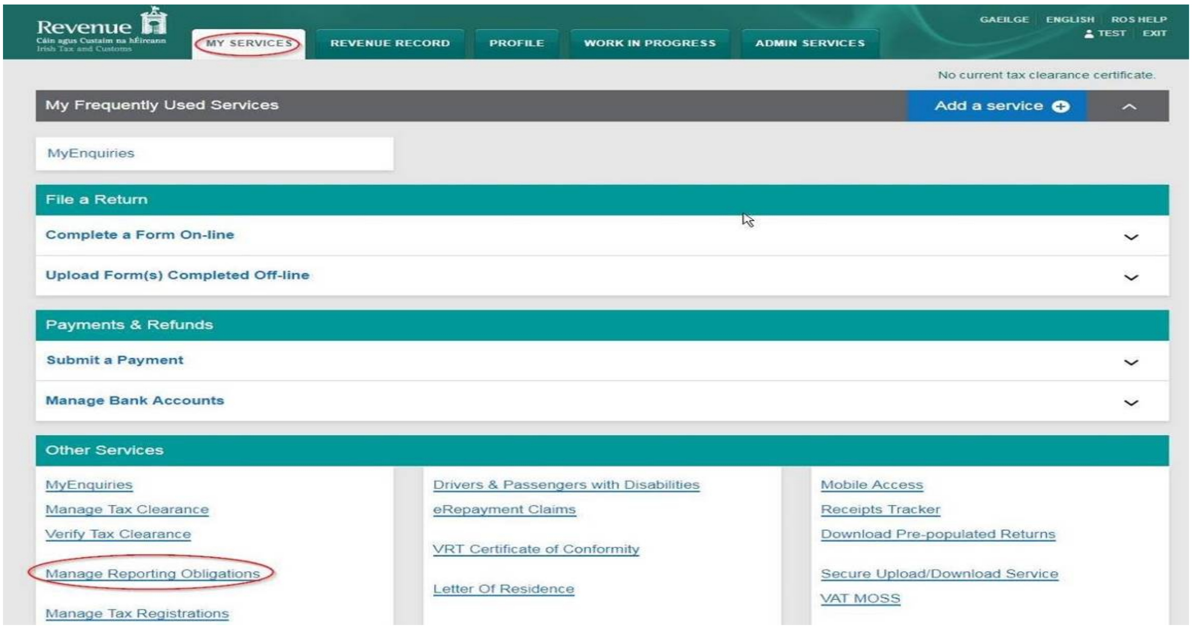


Figure 1 Screenshot of ROS login homepage

1.1.3 Select “Register” opposite “Share Schemes Reporting - SSR”.

Figure 2 ROS Screenshot of My Services tab

1.1.4 Enter the registration date in the format DD/MM/YYYY (i.e. Start date of reporting obligation.)

Note: The date entered must not be later than current date.

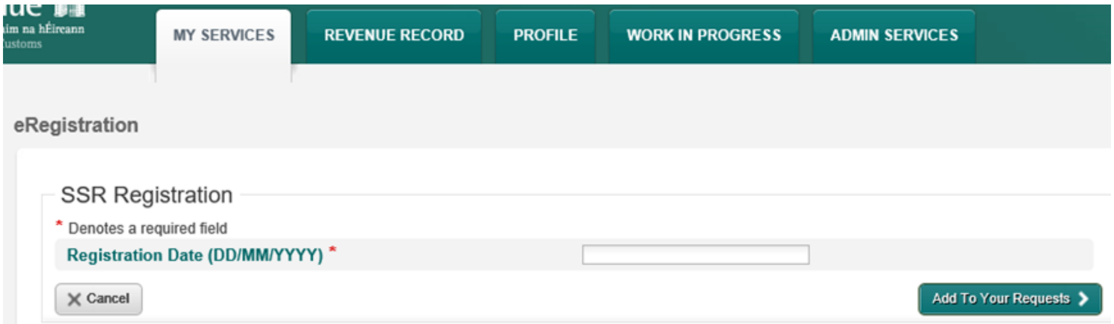


Figure 3 ROS Screenshot of SSR Registration Date

1.1.5 After registration date has been entered, click on “Add to Your Requests”. The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

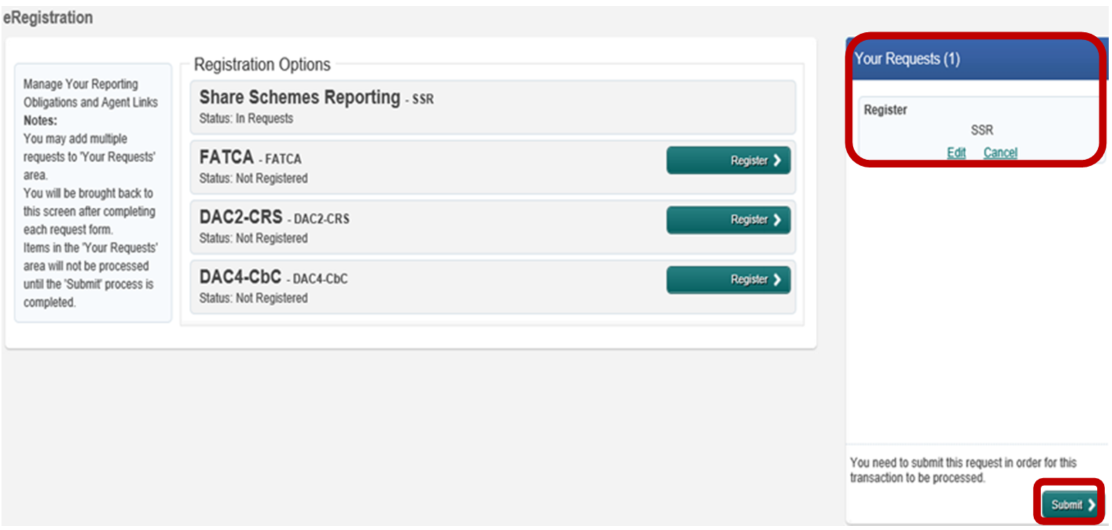


Figure 4 ROS Screenshot of SSR Registration “Add to Requests”

1.1.6 Click **"Sign and Submit".**

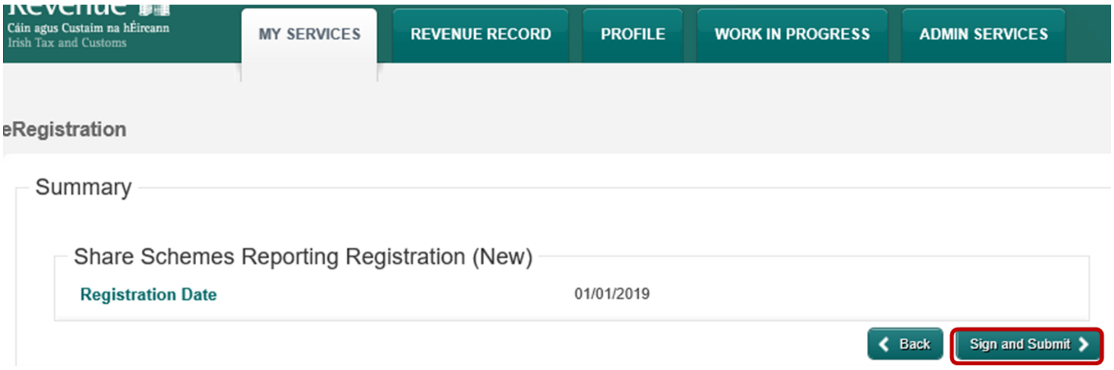


Figure 5 ROS Screenshot of SSR Registration Sign and Submit

1.1.7 You will be redirected to the "Sign & Submit" screen. Enter the ROS Password and click "Sign & Submit".

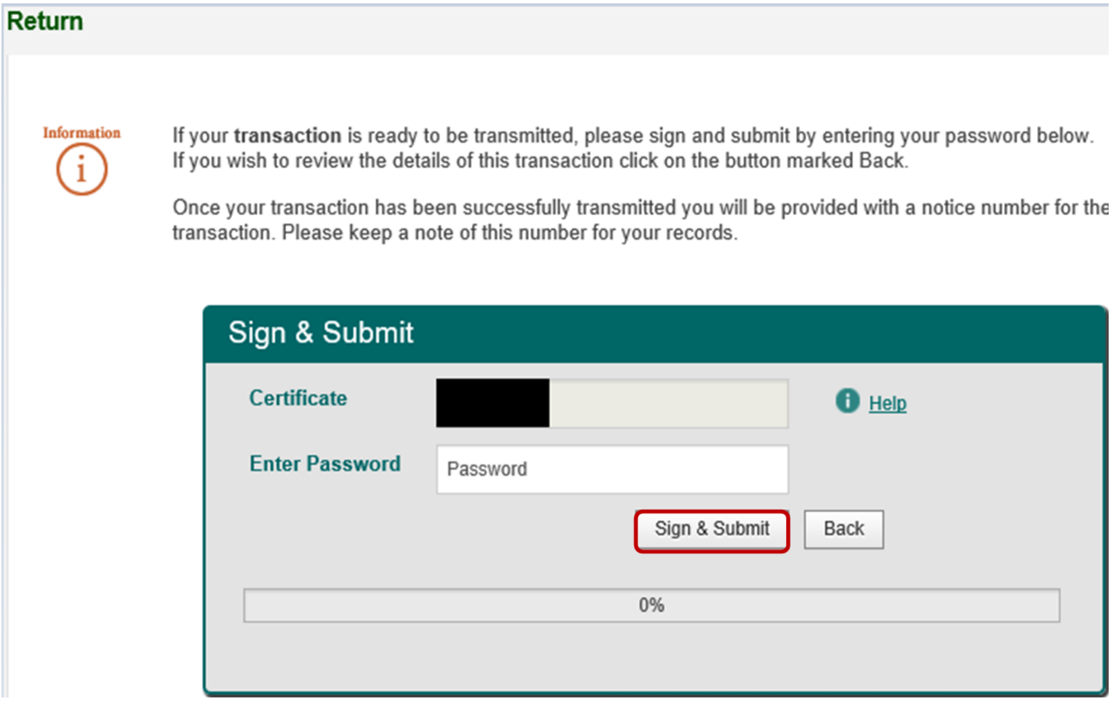


Figure 6 ROS Screenshot of Password Request for Sign and Submit

1.1.8 You will receive a ROS Acknowledgement and a Notice Number which you may wish to print for your records. Click “OK”.

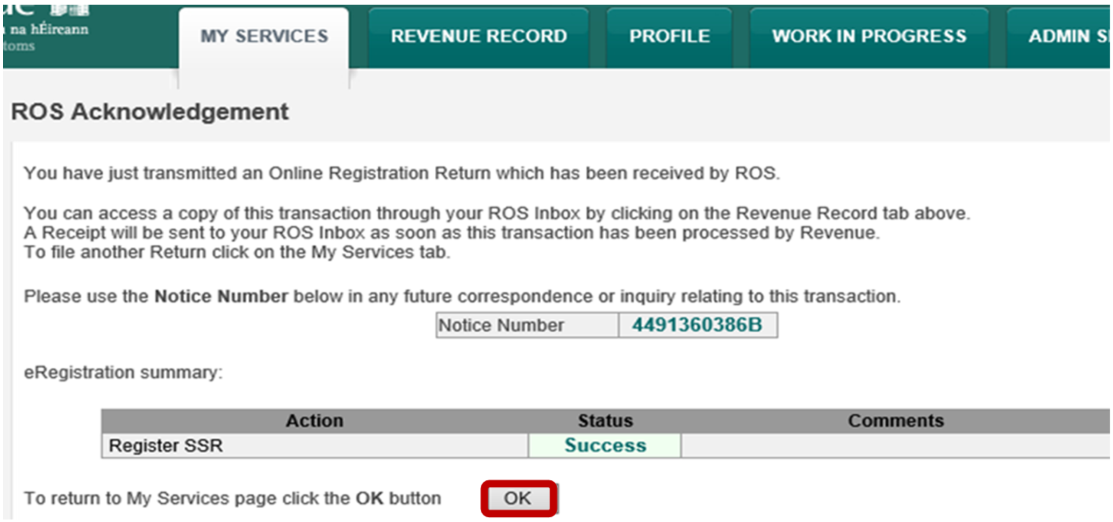


Figure 7 ROS Screenshot of Acknowledgement of Receipt

1.1.9 You will receive a new notification in your Revenue Record to confirm that you have been registered for the SSR - Reporting Obligation. Click on the Notice Number for confirmation of the registration.

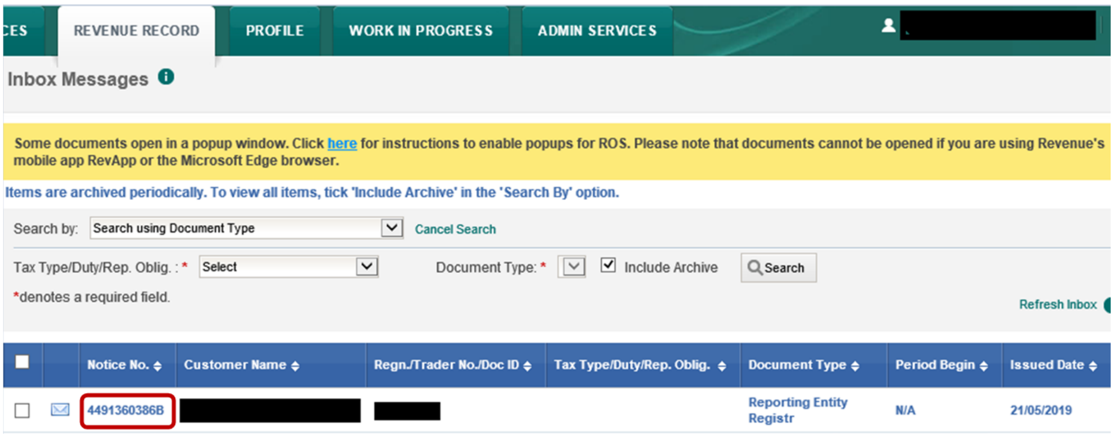


Figure 8 ROS Screenshot of inbox messages

1.1.10 The following notice will appear which you may wish to print for your records.

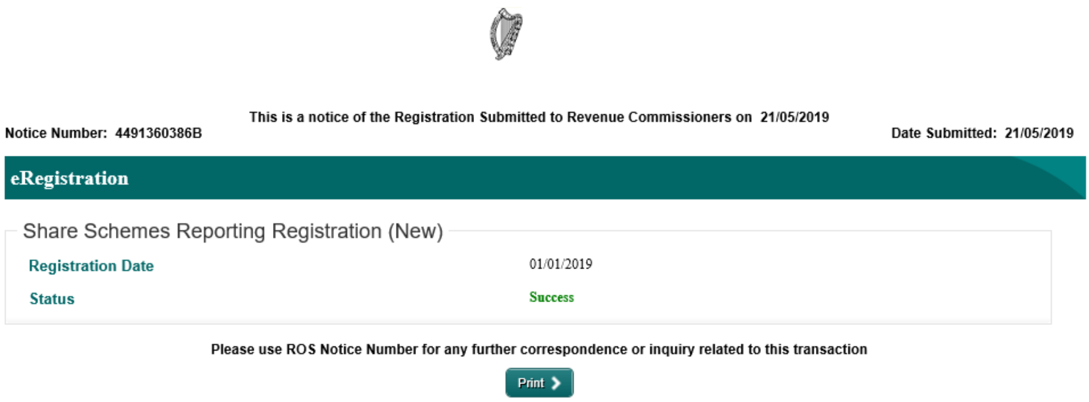


Figure 9 ROS Screenshot of SSR registration confirmation

- ❖ **AFTER COMPLETION OF THIS PROCESS, YOU SHOULD ALLOW UP TO 3 WORKING DAYS FOR THE SSR REPORTING OBLIGATION TO BE REGISTERED.**

2. Agents Registering Clients For SSR

This section is only relevant where the user of the system is an Agent. Otherwise, please refer to Section 1 above.

For queries relating to registering for SSR – Reporting Obligation, please submit your query via MyEnquiries.

2.1 Registering existing Client - SSR Reporting Obligation

To link to an existing Tax Registration for whom you are not the current Agent, please refer to **Section 2.2 - Agent linking to new Clients for Reporting Obligations.**

Follow steps 2.1.1 to 2.1.16 to register for **SSR - Reporting Obligation.**

2.1.1 Log into ROS.

2.1.2 Under the "Agent Services" tab, locate the Customer using ''View Client List''.

You will be redirected to the "Client Services" tab for the relevant Customer.

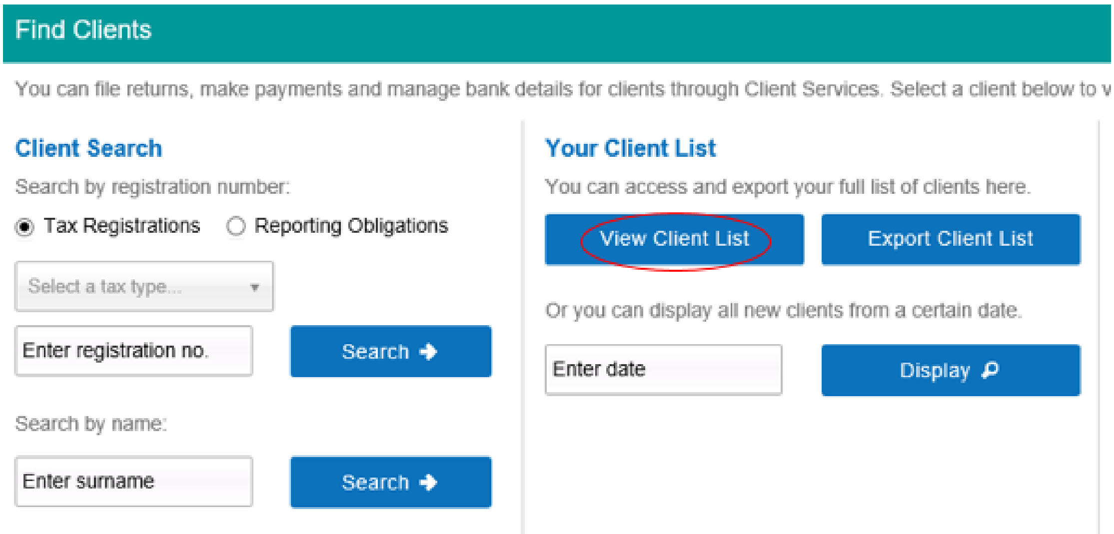


Figure 10 ROS Screenshot of Agent Services view client list

2.1.3 Select "Manage Reporting Obligations" from the Other Services section.

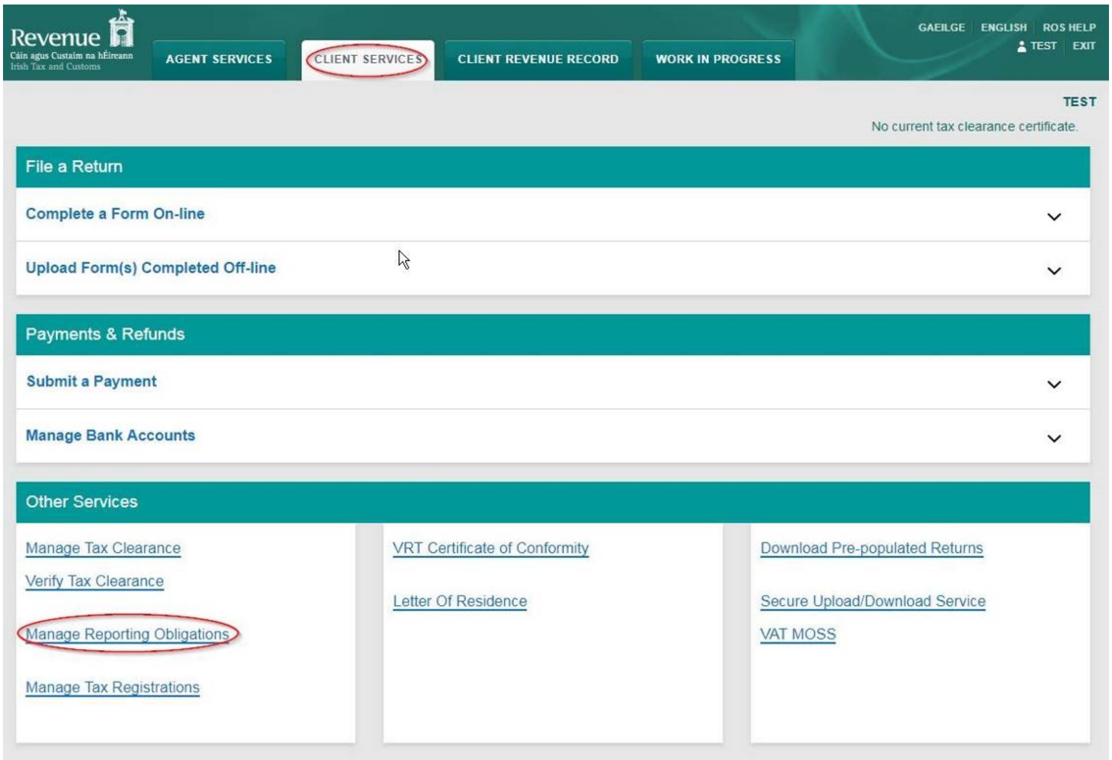


Figure 11 ROS screenshot of "Manage Reporting Obligations" under Other Services section

2.1.4 Click "Select Action" opposite "Share Schemes Reporting - SSR".

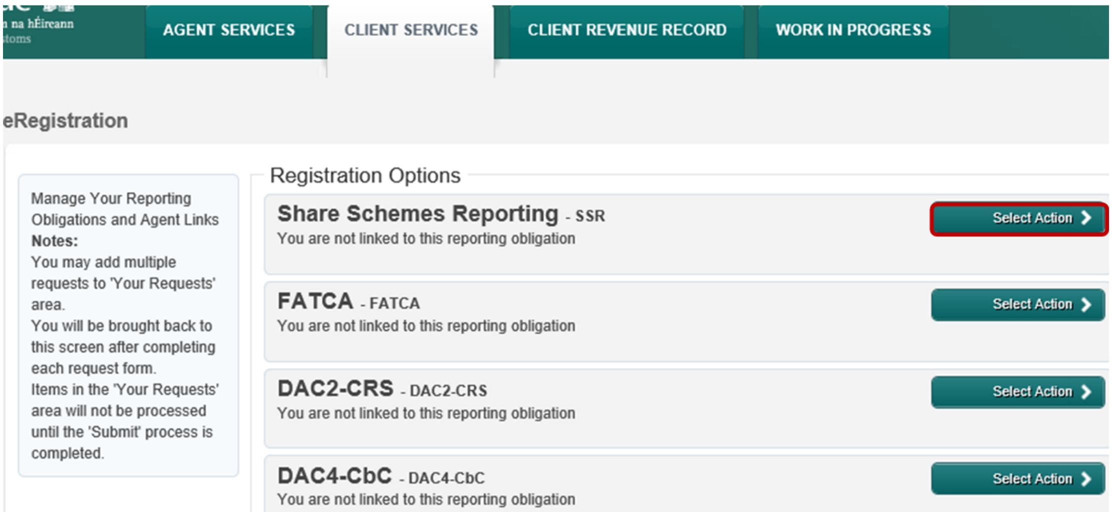


Figure 12 ROS Screenshot of SSR -Select Action

2.1.5 Select "Add and link to a new registration".

This option is applicable to an Agent wishing to link to a current Customer/Client to manage SSR Reporting Obligation.

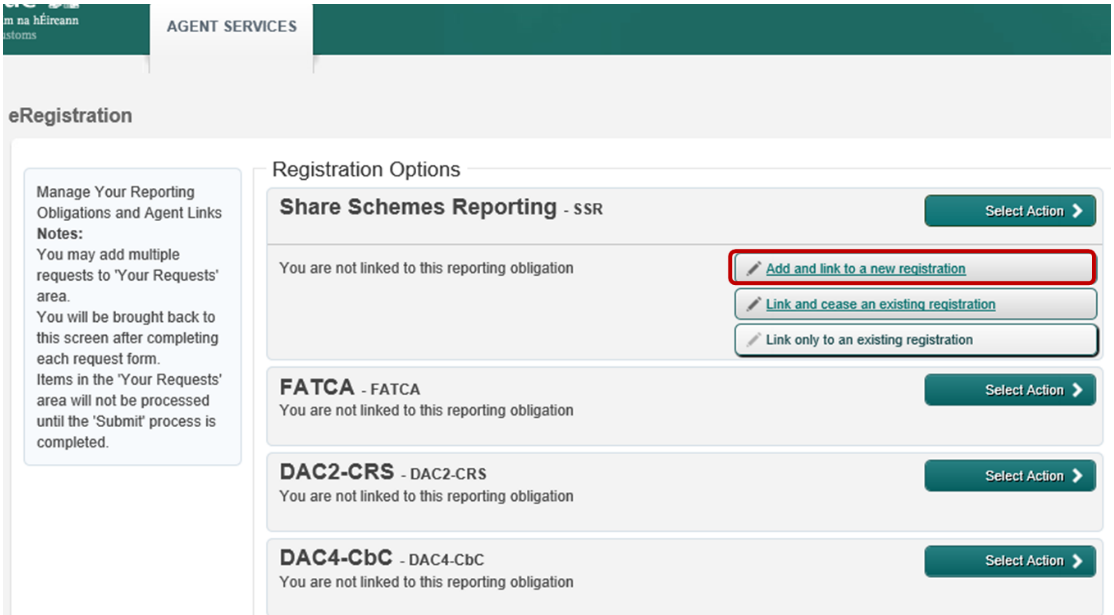


Figure 13 ROS Screenshot of "Add and link to a new registration"

2.1.6 The following screen will appear. Select "Confirm".

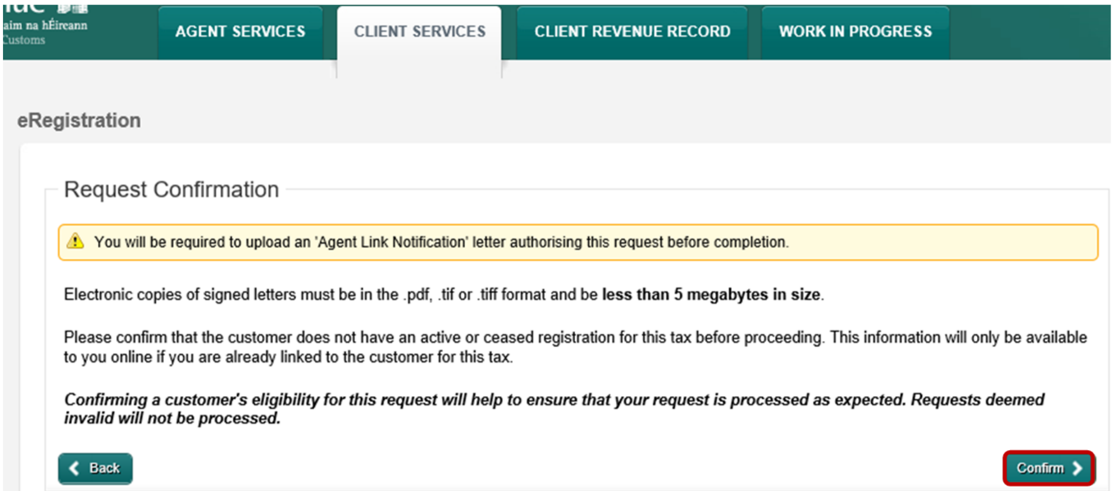


Figure 14 ROS screenshot of client services request confirmation

2.1.7 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation).

Note: The date entered must not be later than current date.

After the registration date has been entered, click on “Add to Your Requests”.

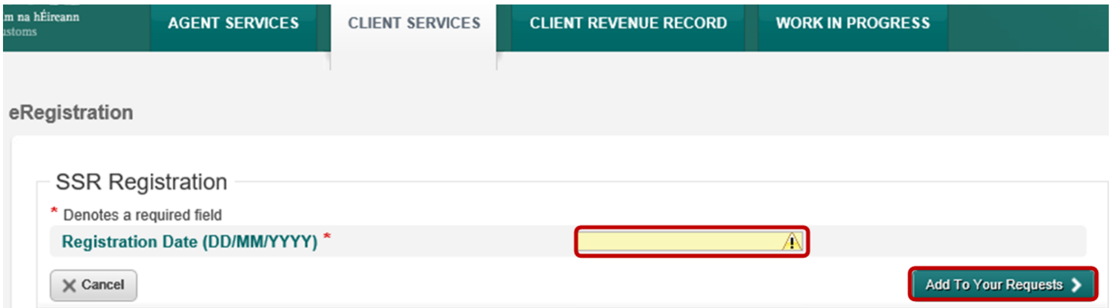


Figure 15 ROS Screenshot of Client Services Registration Date section

2.1.8 The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

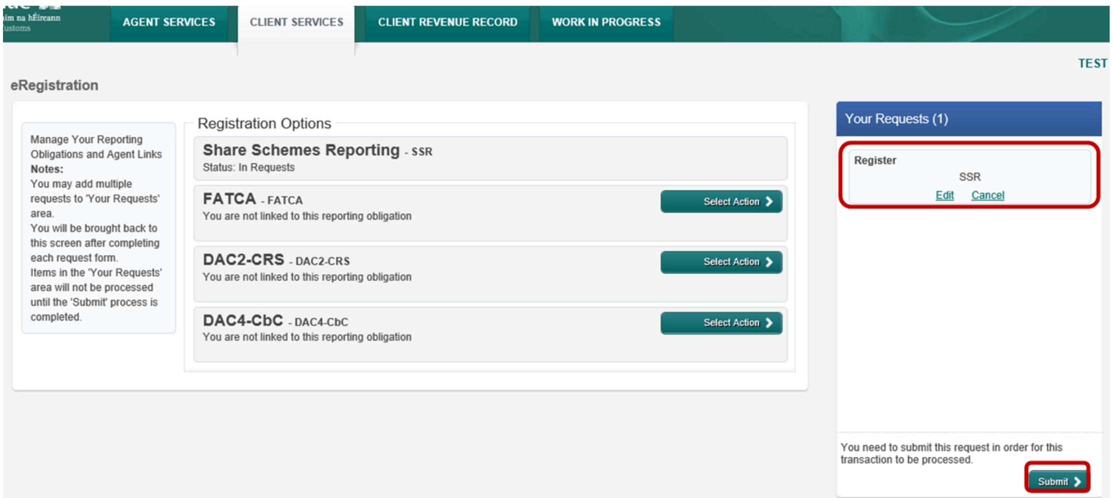


Figure 16 ROS Screenshot of "Your Requests" Section

2.1.9 Select “Generate Client Consent Letter”. This will generate a Consent letter in respect of the registrations input for your client. This will be generated in PDF format. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage.)

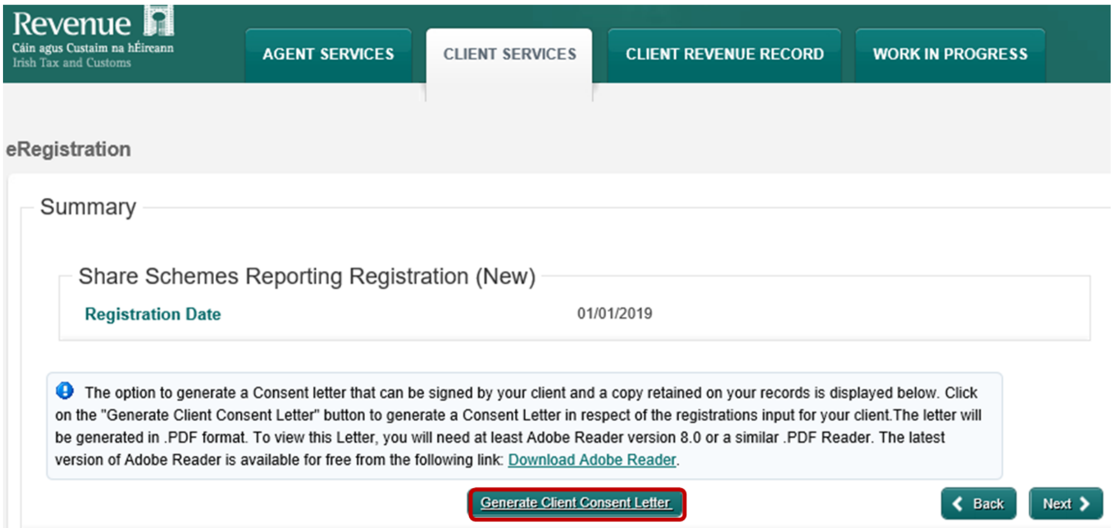
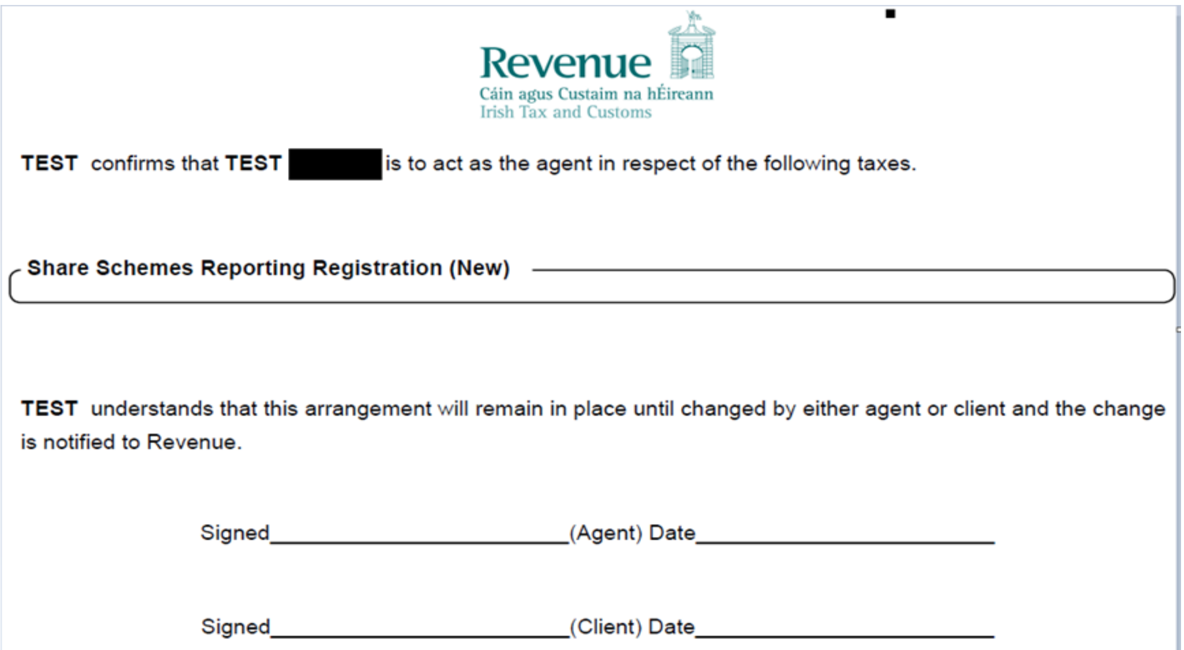


Figure 17 ROS Screenshot of “Generate Client Consent Letter”

2.1.10 Sample “Consent Letter Generated”


Revenue
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Irish Tax and Customs

TEST confirms that **TEST** [redacted] is to act as the agent in respect of the following taxes.

Share Schemes Reporting Registration (New)

TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed________________________(Agent) Date________________________

Signed________________________(Client) Date________________________

Figure 18 ROS Screenshot of sample Agent Consent Letter

This document opens in a separate browser for editing and saving to the Agent network/drive, for subsequent upload.

2.1.11 Once completed, click "Next".

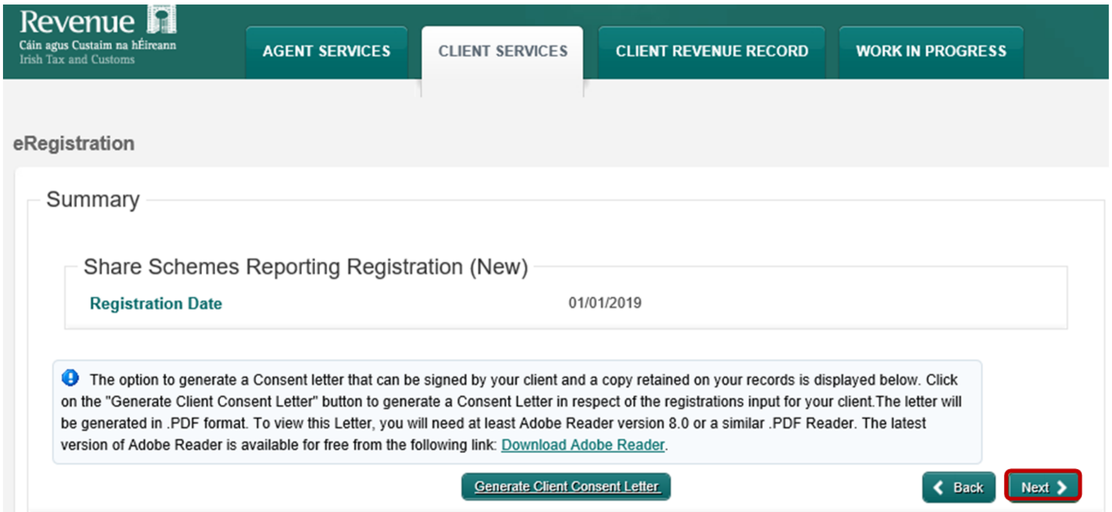


Figure 19 ROS Screenshot of Generate Consent Letter

2.1.12 To upload the completed Agent Link Notification Form on ROS, click "File" and browse to completed Agent Link Notification saved in the Agent network/drive. Tick the box "Share Scheme Reporting" and click "Next" to attach link.

** Standard Agent link notification may also be uploaded**

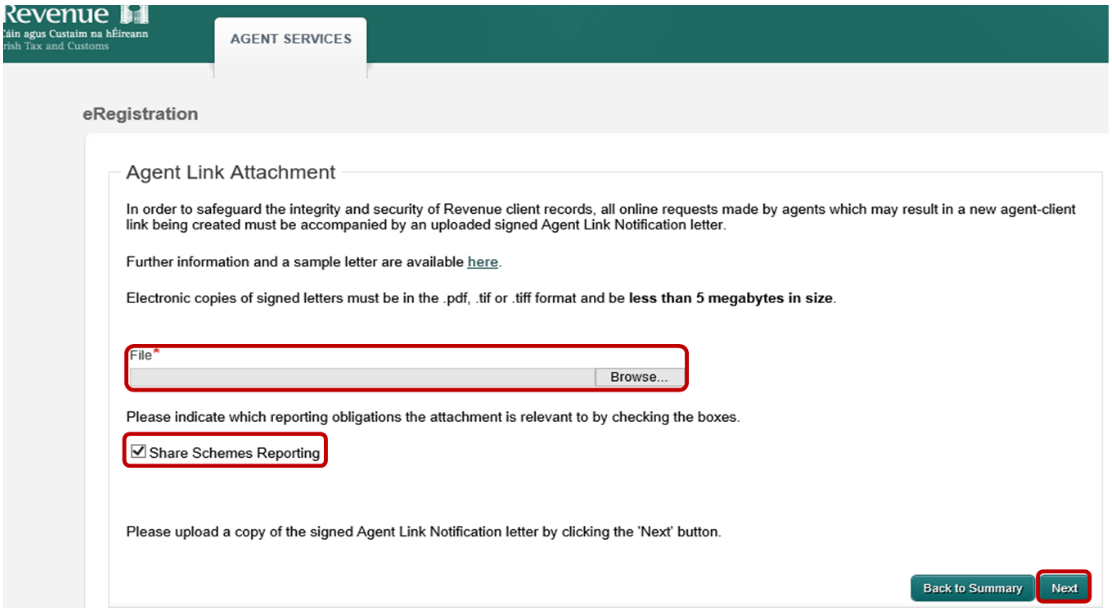


Figure 20 ROS Screenshot of Agent Link Attachment

2.1.13 Click “Sign and Submit”.

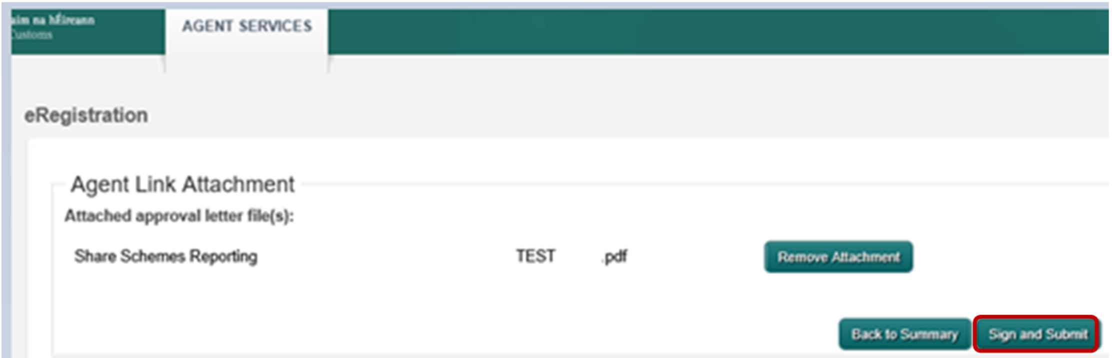


Figure 21 ROS screenshot of Agent Link Attachment upload

2.1.14 You will be redirected to the “Sign & Submit” screen. Enter the ROS Password and click “Sign & Submit”.

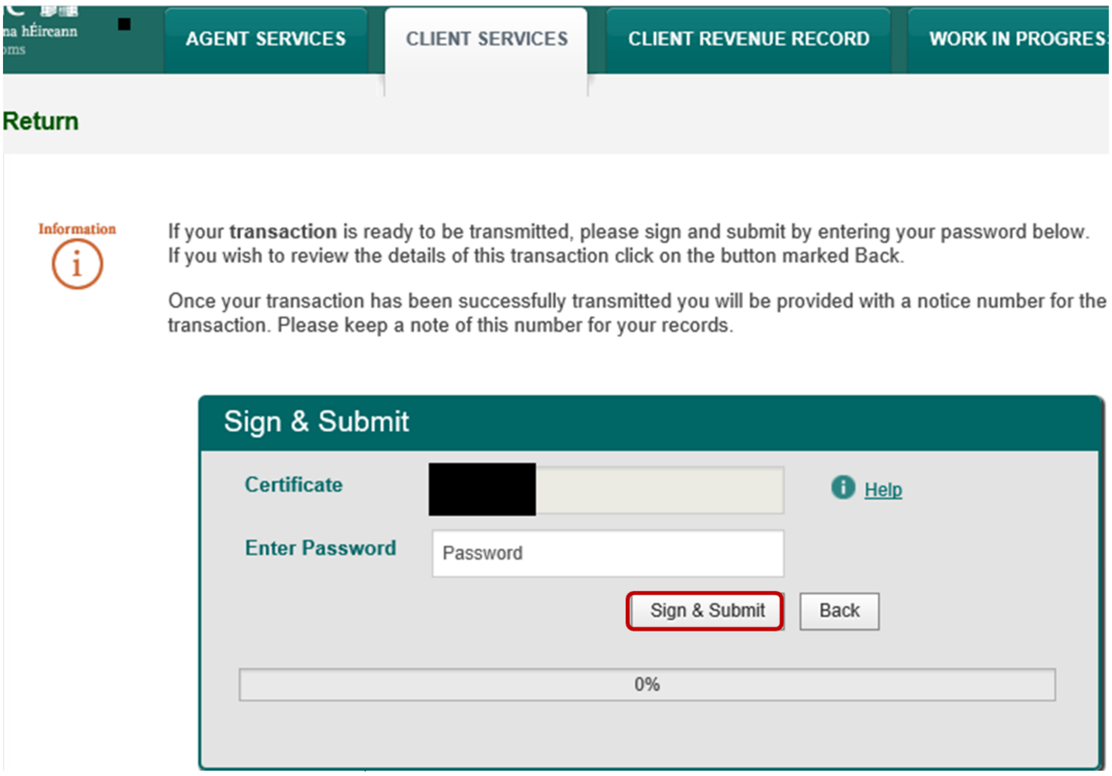


Figure 22 ROS Screenshot of Sign and Submit password request

You will receive a ROS Acknowledgement and a Notice Number which you may wish to print for your records. Click “OK”.

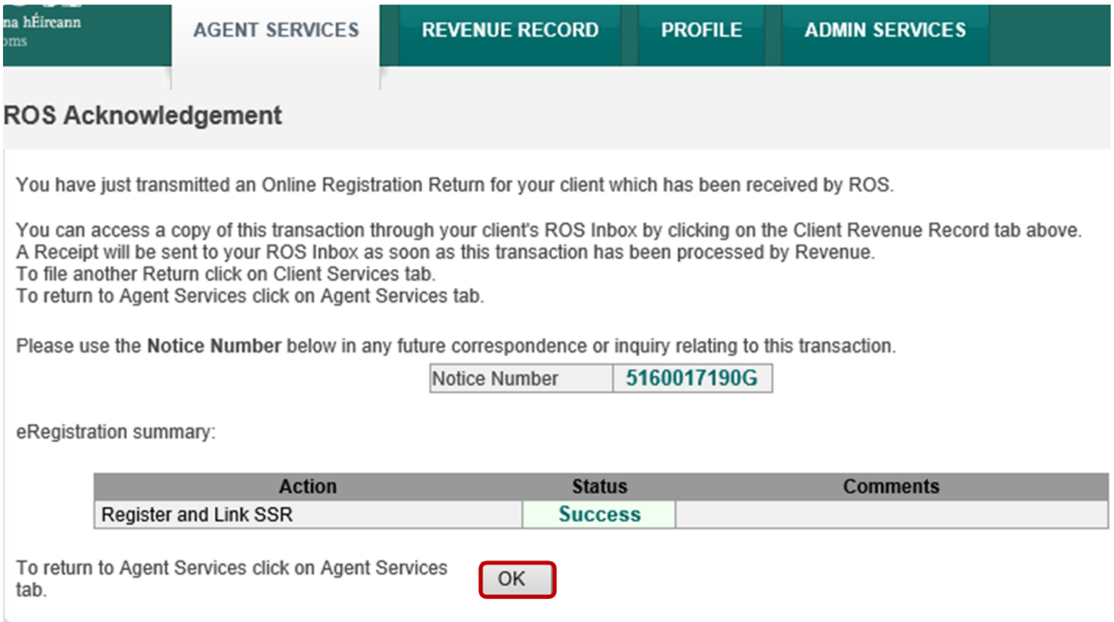


Figure 23 ROS Screenshot of ROS Acknowledgement

2.1.15 You will receive a new notification in the Client’s Revenue Record to confirm that the Customer has been registered for SSR Reporting Obligation. Click on the Notice Number for confirmation of the registration.

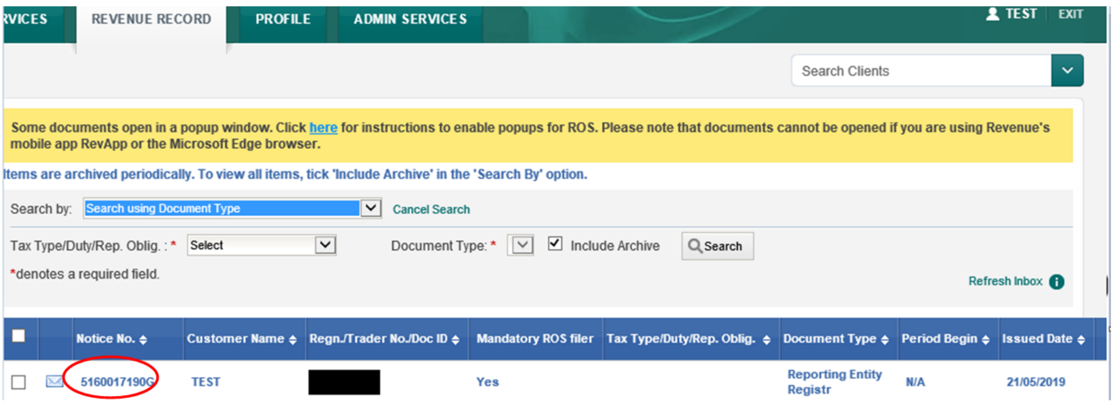


Figure 24 ROS Screenshot of Agent confirmation of registration for SSR for client

2.1.16 The following notice will appear which you may wish to print for your records.

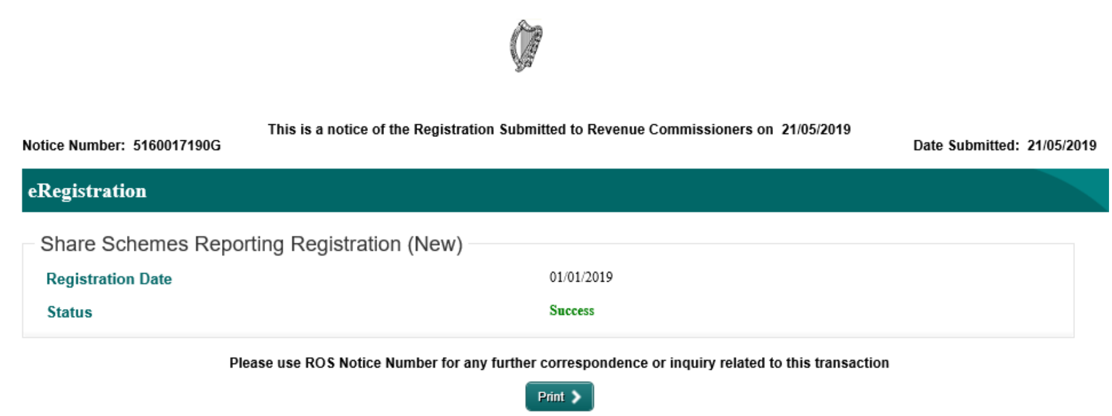


Figure 25 ROS Screenshot of Notice confirming SSR Registration

❖ **AFTER COMPLETION OF THIS PROCESS, YOU SHOULD ALLOW UP TO 3 WORKING DAYS FOR THE SSR REPORTING OBLIGATION TO BE REGISTERED.**

2.2 Agent linking to new Clients for Reporting Obligations

This section is to be used by Agents who wish to link to a new Client to whom they are **not** already linked on ROS and to register the Client for SSR Reporting Obligations.

If an Agent wishes to link to an existing Client in order to register them for SSR Reporting Obligations, please refer to Section 2.1.

2.2.1 Log onto ROS and access "Agent Services".

2.2.2 Go to section "Manage Tax Registrations".

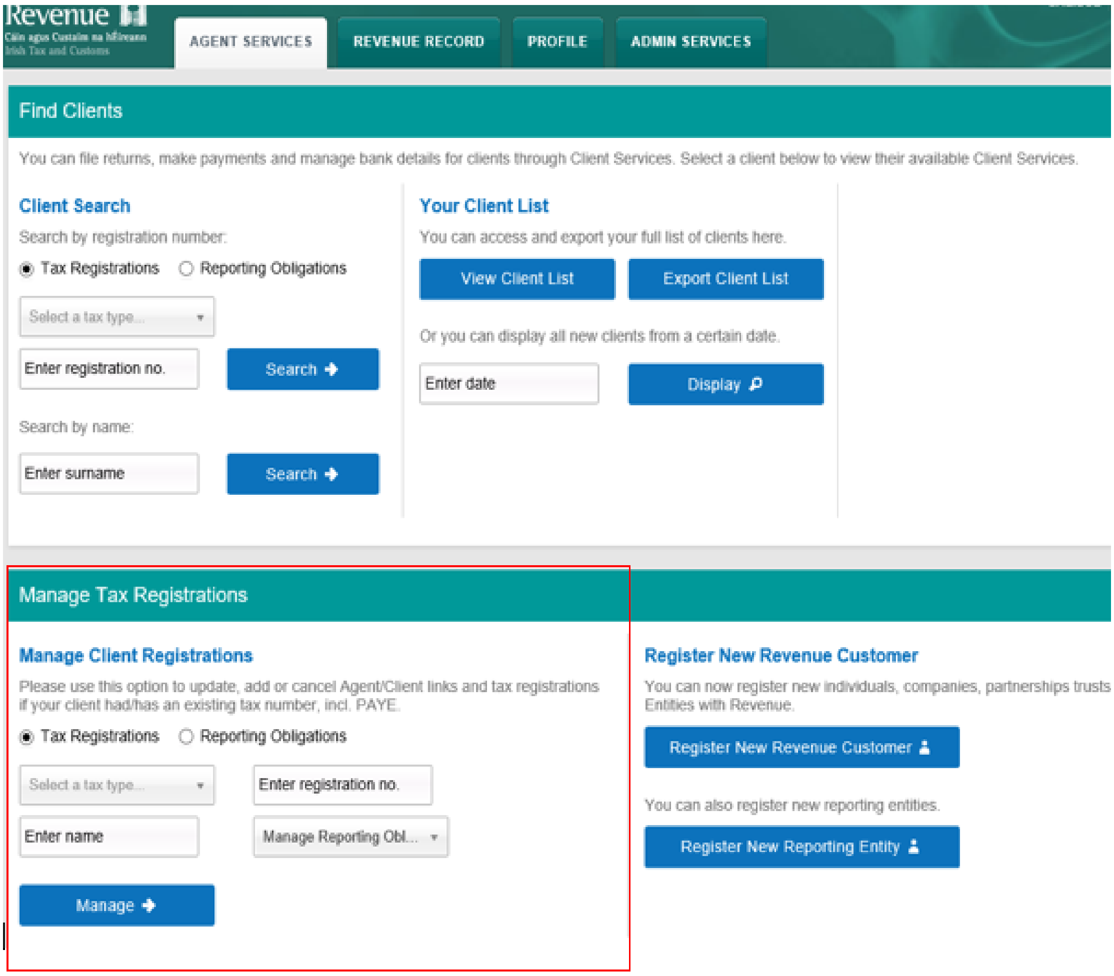


Figure 26 ROS Screenshot of how to link new customer in Manage Tax Registration Section

2.2.3 If you wish to register an existing Tax Registration for SSR - Reporting Obligation, select "Tax Registrations" radio button, followed by "Tax Type" (choose **existing** tax type for Company), enter the "Tax Registration Number", along with the "Name" and select "Manage Reporting Obligations" from the drop-down menu. To complete this step, click "Manage".

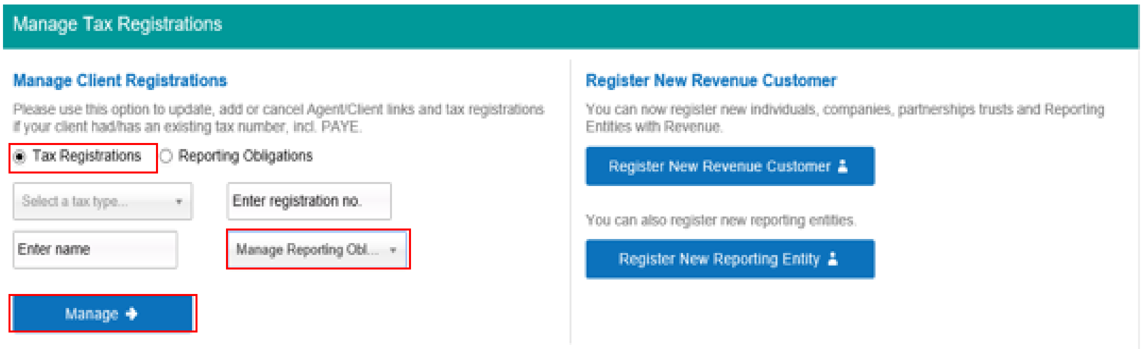


Figure 27 ROS Screenshot for agents to register existing client for SSR

2.2.4 Under "Registration Options", click "Select Action" and "Add and link to a new registration".

This option is applicable to an Agent wishing to link to a Client that they are **not** currently linked to on ROS, in order to manage SSR Reporting Obligation.

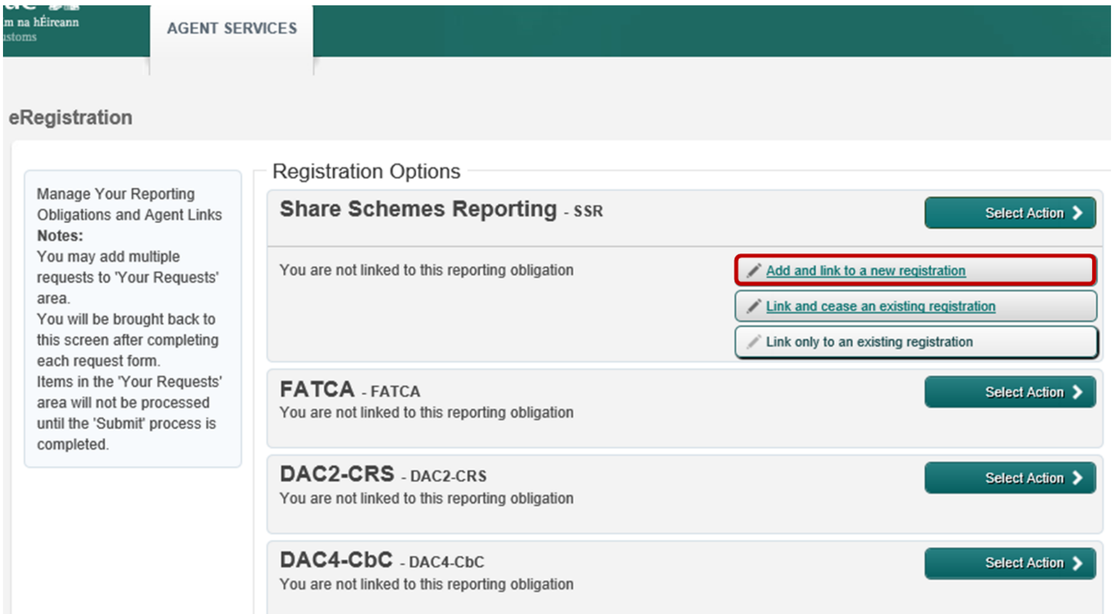


Figure 28 ROS Screenshot of "Add and Link to a new registration"

2.2.5 Click “Submit”.

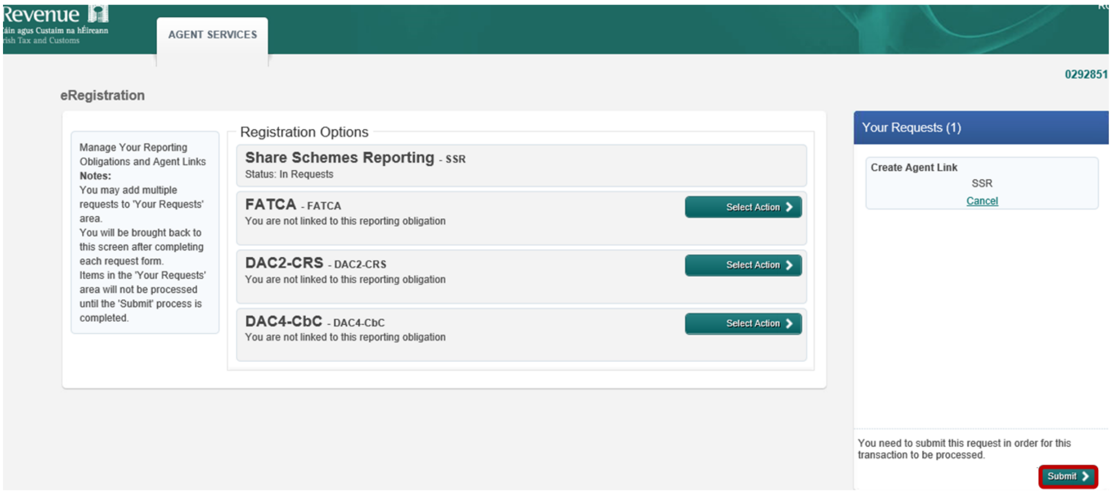


Figure 29 ROS Screenshot of "Your Requests" Section with Agent Link for SSR

2.2.6 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation).

Note: The date entered must not be later than current date.

After the registration date has been entered, click on “Add to Your Requests”.

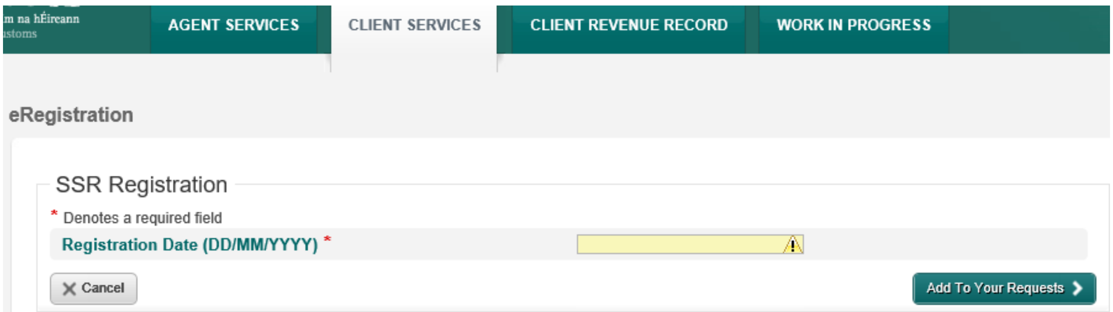


Figure 30 ROS Screenshot showing Registration date entry for SSR

2.2.7 Click "Generate Client Consent Letter"; this action generates a letter for signing. Download and save for editing. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage.)

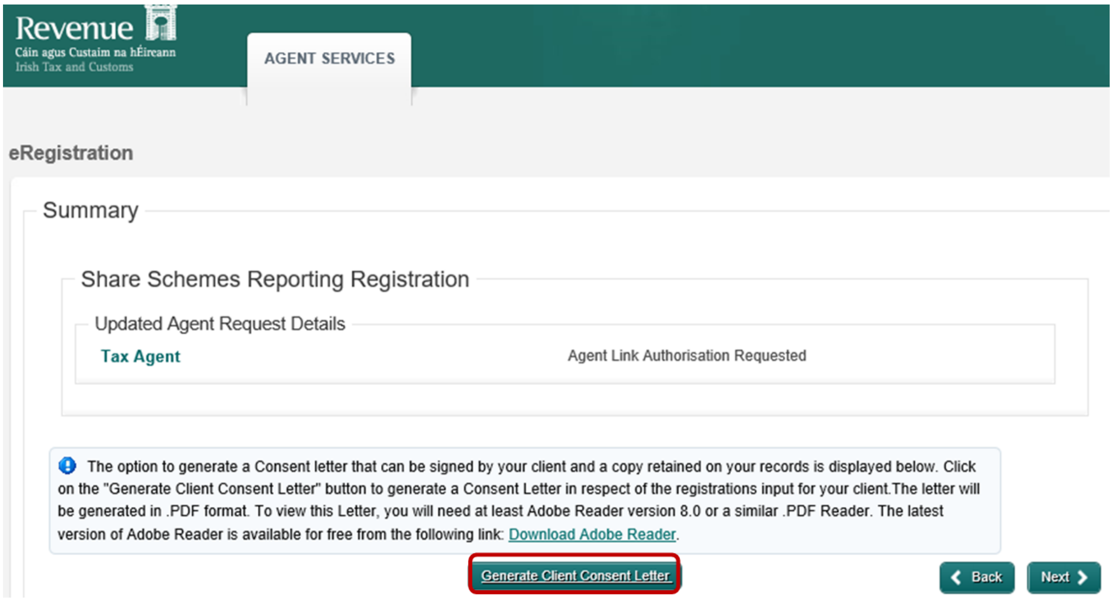


Figure 31 ROS Screenshot how to "Generate Client Consent Letter"

2.2.8 Click "Confirm".

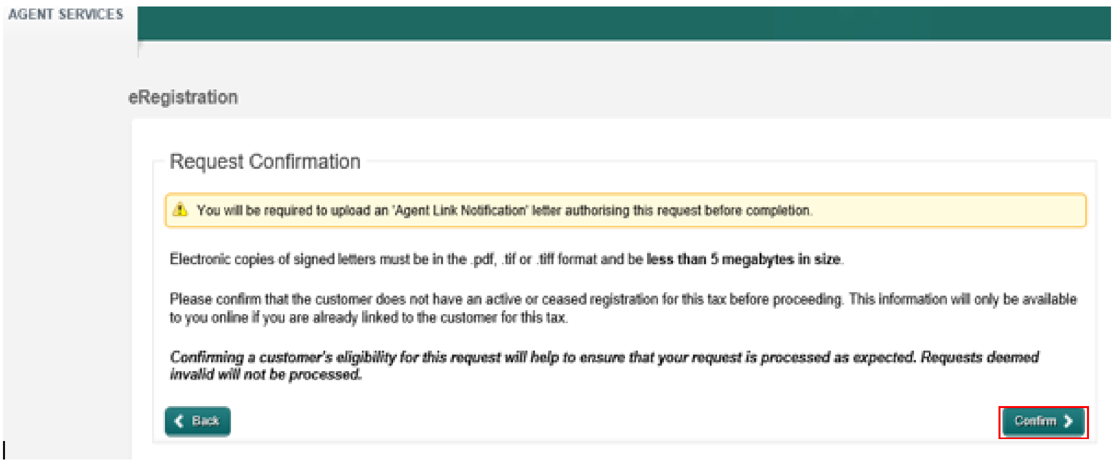
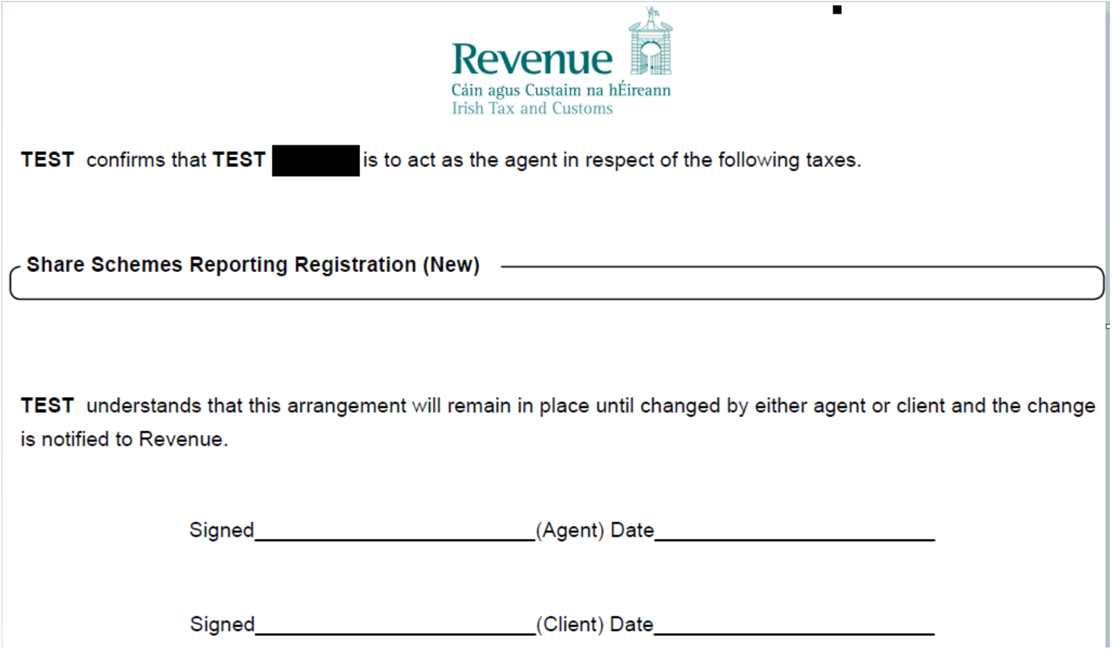


Figure 32 ROS Screenshot of Request Confirmation for Agent Link uploaded

2.2.9 Sample "Consent Letter Generated".



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TEST confirms that **TEST** [redacted] is to act as the agent in respect of the following taxes.

Share Schemes Reporting Registration (New)

TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed_______________________(Agent) Date_______________________

Signed_______________________(Client) Date_______________________

Figure 33 ROS Screenshot of sample consent letter generated

2.2.10 Once completed, click "Next".

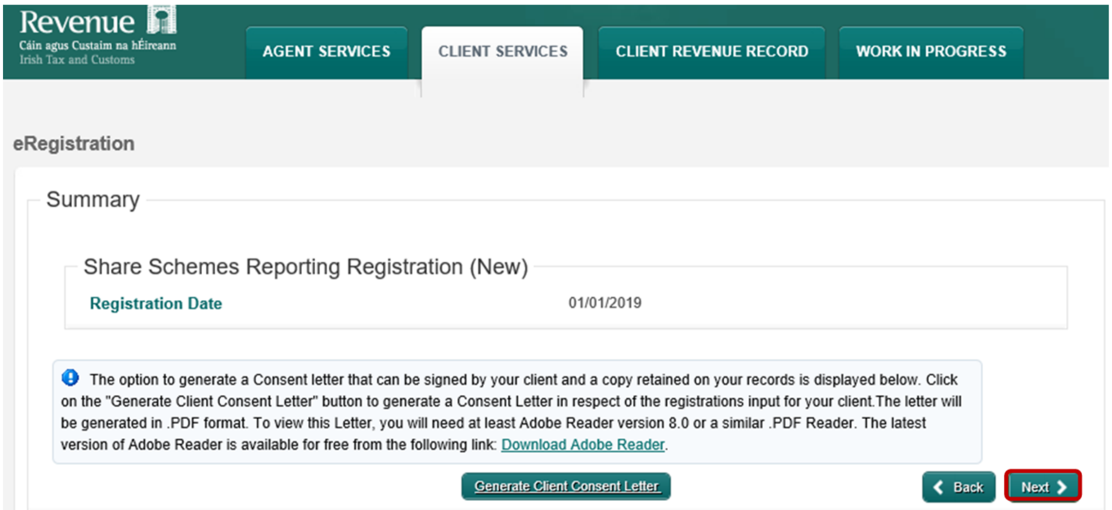


Figure 34 ROS Screenshot of "Generate Consent Letter"

2.2.11 To upload the completed Agent Link Notification Form on ROS, click "File" and browse to completed Agent Link Notification saved in the Agent network/drive. Tick the box "Share Scheme Reporting" and click "Next" to attach link.

** Standard Agent link notification may also be uploaded**

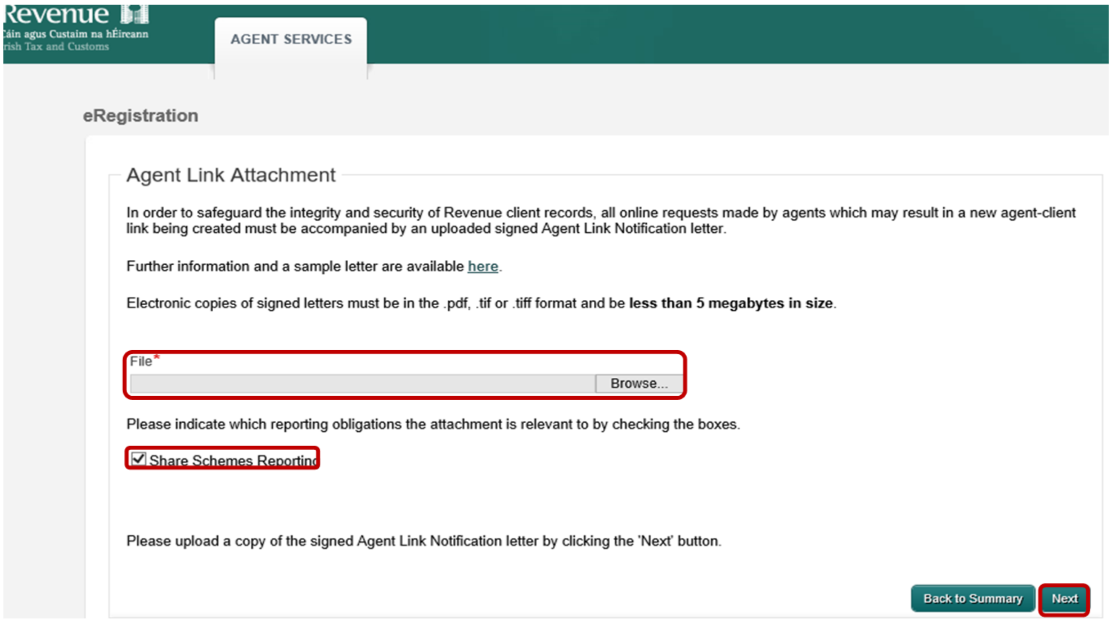


Figure 35 ROS Screenshot of upload Agent Link Notification letter

2.2.12 Click "Sign and Submit".

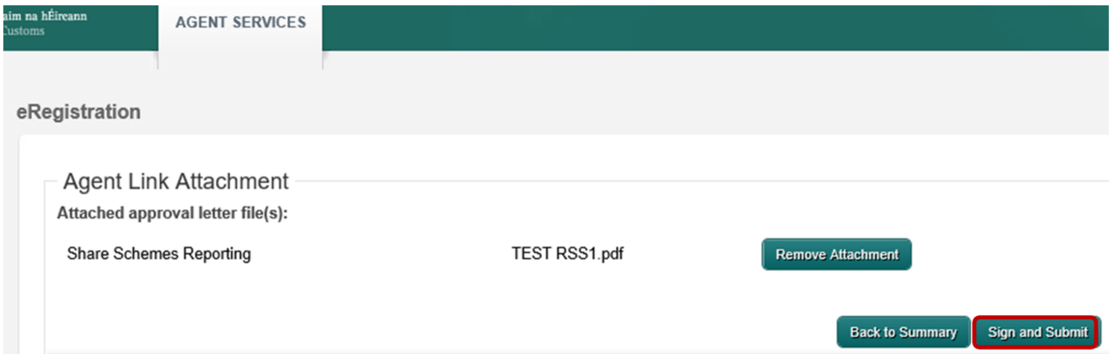


Figure 36 ROS Screenshot showing attachment uploaded, sign and submit

2.2.13 You will be redirected to the "Sign & Submit" screen. Enter the ROS Password and click "Sign & Submit".

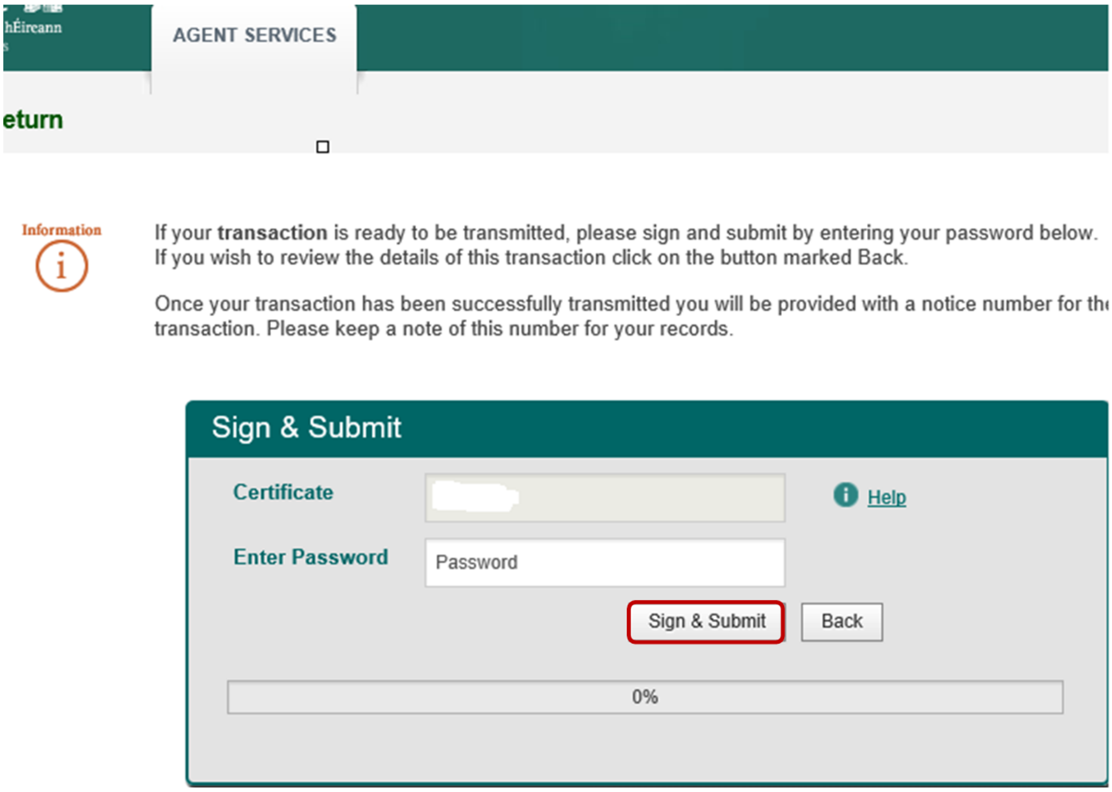


Figure 37 ROS Screenshot showing agent directed to sign and submit page

2.2.14 You will receive a ROS Acknowledgement and a Notice Number which you may wish to print for your records. Click "OK".

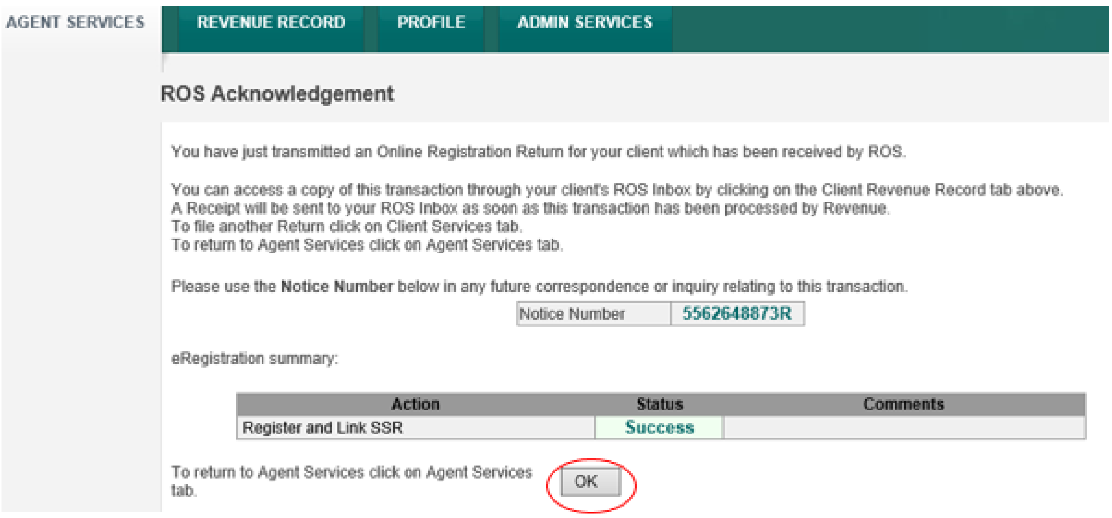


Figure 38 ROS Acknowledgement of receipt of Registration and linking for SSR

2.2.15 You will receive a new notification in the Revenue Record to confirm that the Agent link. Click on the Notice Number for confirmation of the registration.

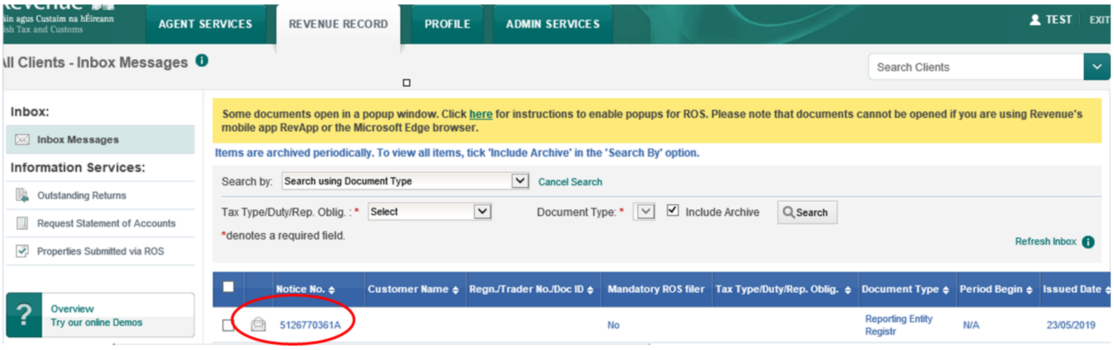


Figure 39 ROS Screenshot of confirmation of agent link in inbox messages

2.2.16 The following notice will appear which you may wish to print for your records.

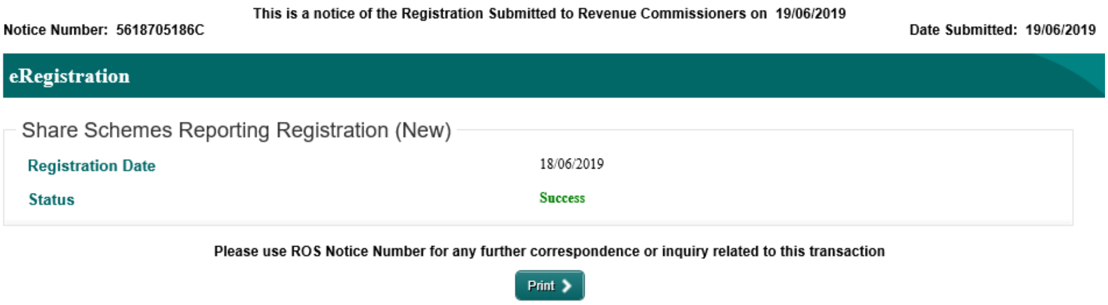


Figure 40 ROS Screenshot of Notice of SSR Registration

❖ **AFTER COMPLETION OF THIS PROCESS, YOU SHOULD ALLOW UP TO 3 WORKING DAYS TO UPDATE.**

3. Customer Submitting SSR Returns

The following section details how customers upload SSR returns on ROS. Section 3.1 details the process for uploading RSS1 Returns. Section 3.2 details the process for uploading KEEP1 Returns. Section 3.3 details the process for uploading ESA Returns. Section 3.4 details the process for uploading ESS1 Returns.

3.1 Customer Submitting RSS1 Return

The RSS1 Return can be downloaded from the following location Form RSS1.

3.1.1 Log on to ROS. Under "File a Return" – "Complete a Form Online", select Reporting obligations and "SSR" from the drop-down list.

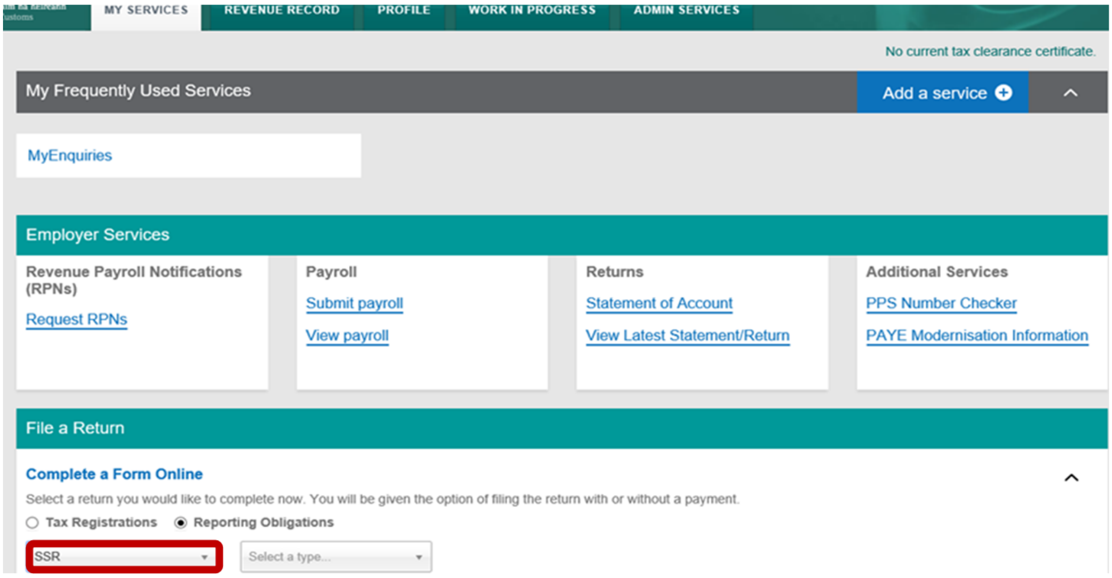


Figure 41 ROS Screenshot of how to navigate to Reporting Obligations - SSR

3.1.2 Select Return Type as RSS1 and “Submit”.

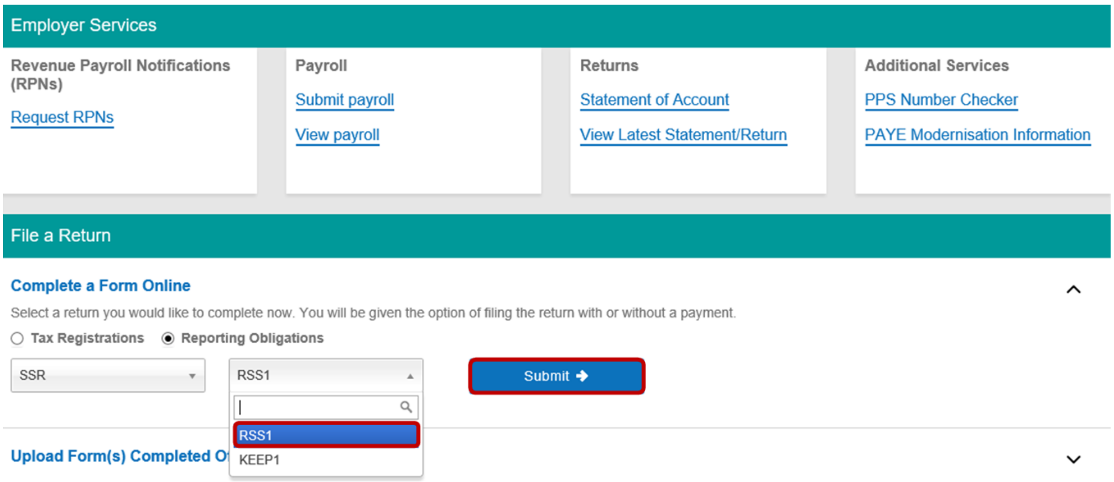


Figure 42 ROS Screenshot of select RSS1 return

The periods available for selection for RSS1 Returns will be from 2014.

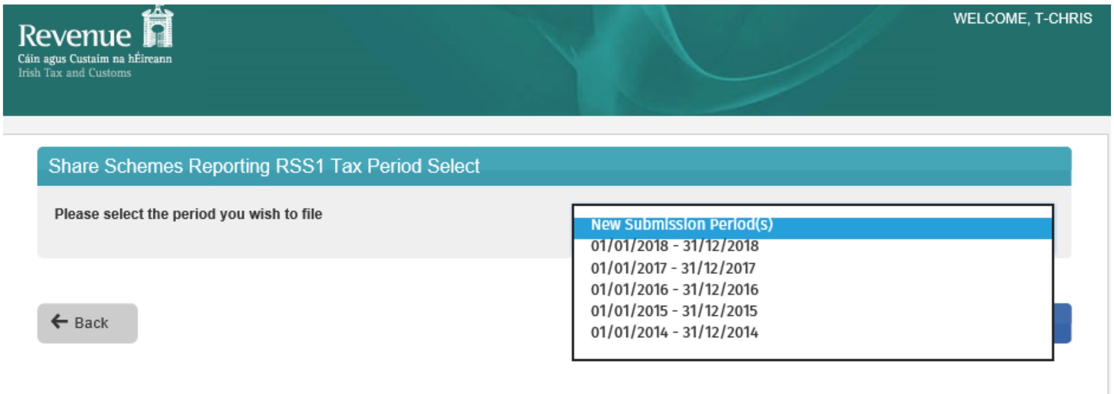


Figure 43 ROS Screenshot RSS1 Tax Period dropdown menu

3.1.3 Select the appropriate period for the Return and click on “Submit”.

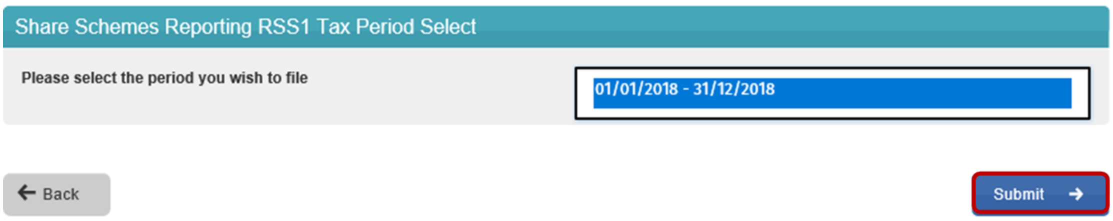


Figure 44 ROS Screenshot select appropriate Tax Period then click submit

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the return from the Revenue website, complete the details and upload the zip file generated. The RSS1 Return can be downloaded from the following location Form RSS1.

3.1.4 The following screen allows the zip file generated from the completed RSS1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

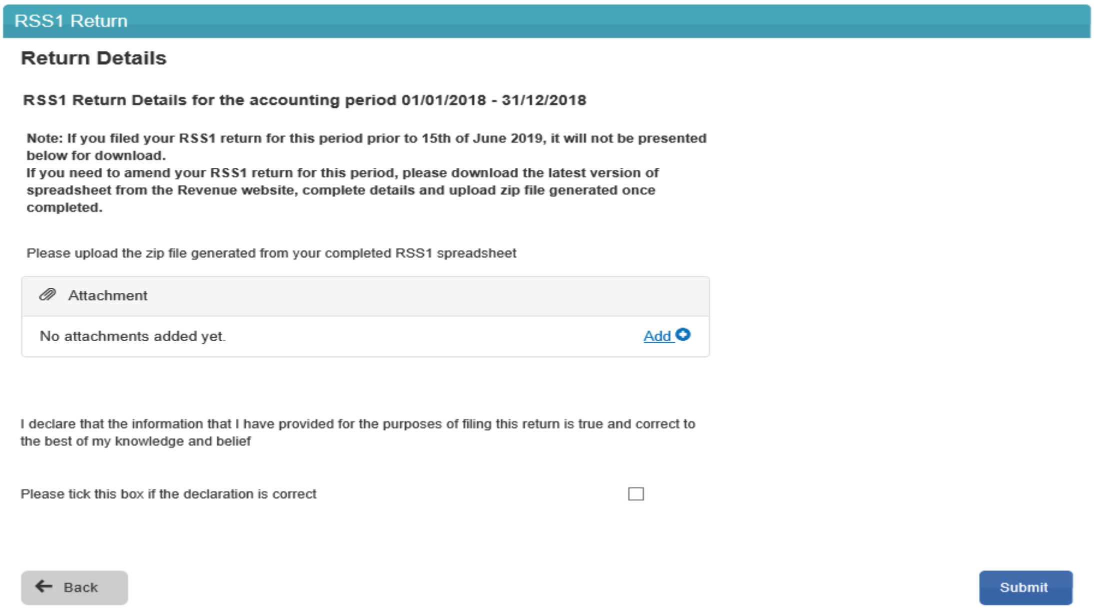


Figure 45 ROS Screenshot Upload ZIP file for RSS1

3.1.5 Once the appropriate file has been added, tick the declaration box and “Submit”.

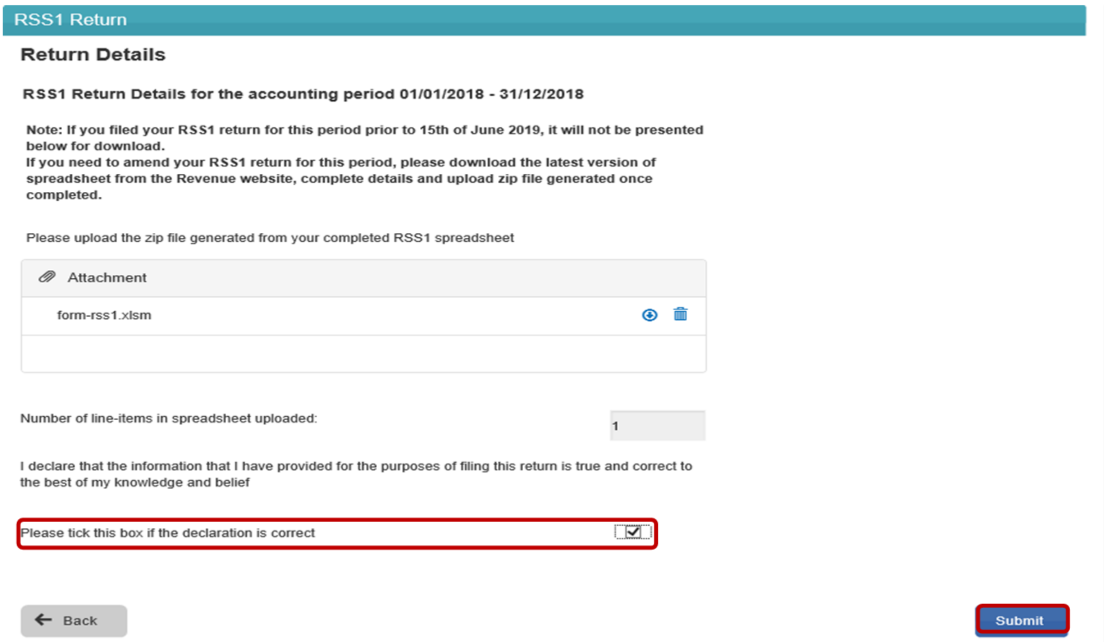


Figure 46 ROS Screenshot of Declaration Box and Submit

3.1.6 Enter Password and click “Sign & Submit”.

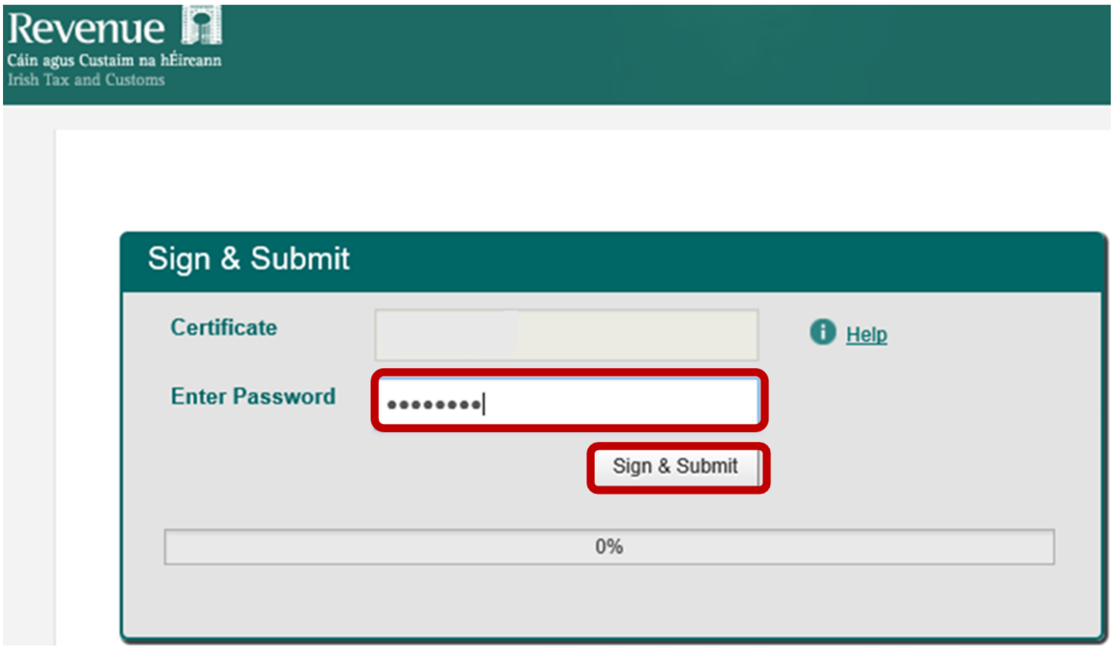


Figure 47 ROS Screenshot password request and “Sign and Submit”

3.1.7 The following confirmation screen is shown. Click “OK” to return to Revenue Record.

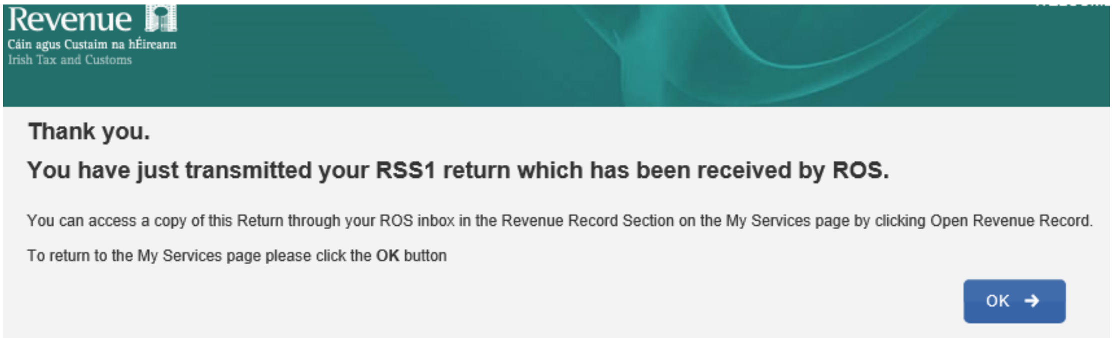


Figure 48 ROS Screenshot Confirmation of RSS1 received

3.1.8 You will receive a new notification in the Revenue Record to confirm that you have submitted the RSS1 Return.

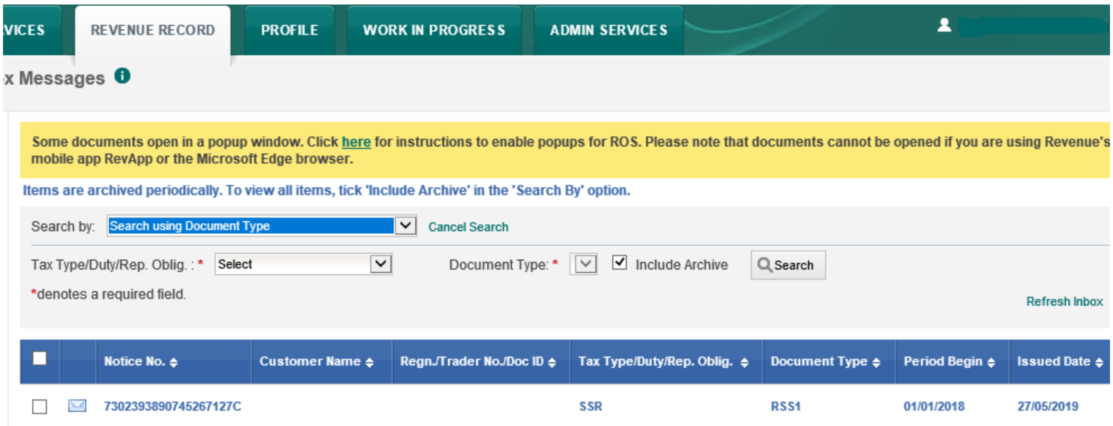


Figure 49 ROS Screenshot of notification confirming submission of return

3.1.9 Click on the Notice Number for confirmation of the Return submitted.

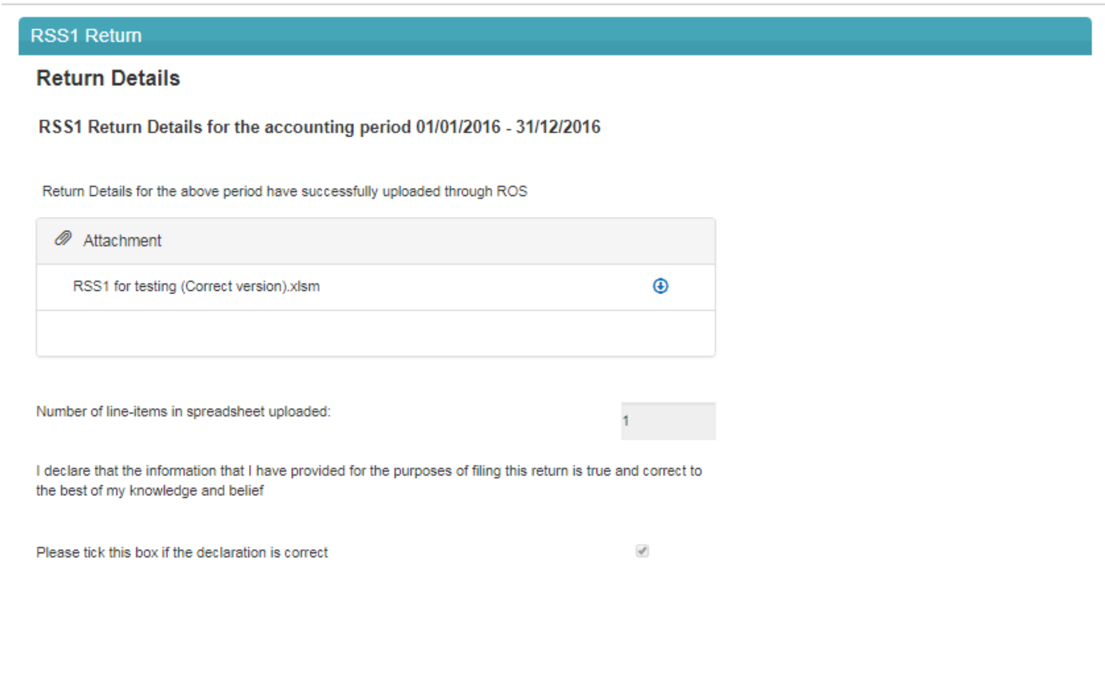


Figure 50 ROS Screenshot notice confirming successful upload through ROS

3.2 Customer Submitting KEEP1 Return

The KEEP1 Return can be downloaded from the following location Form KEEP1.

3.2.1 Log on to ROS. Under "File a Return" and "Complete a Form Online", select "Reporting Obligations" and "SSR" from the drop-down list.

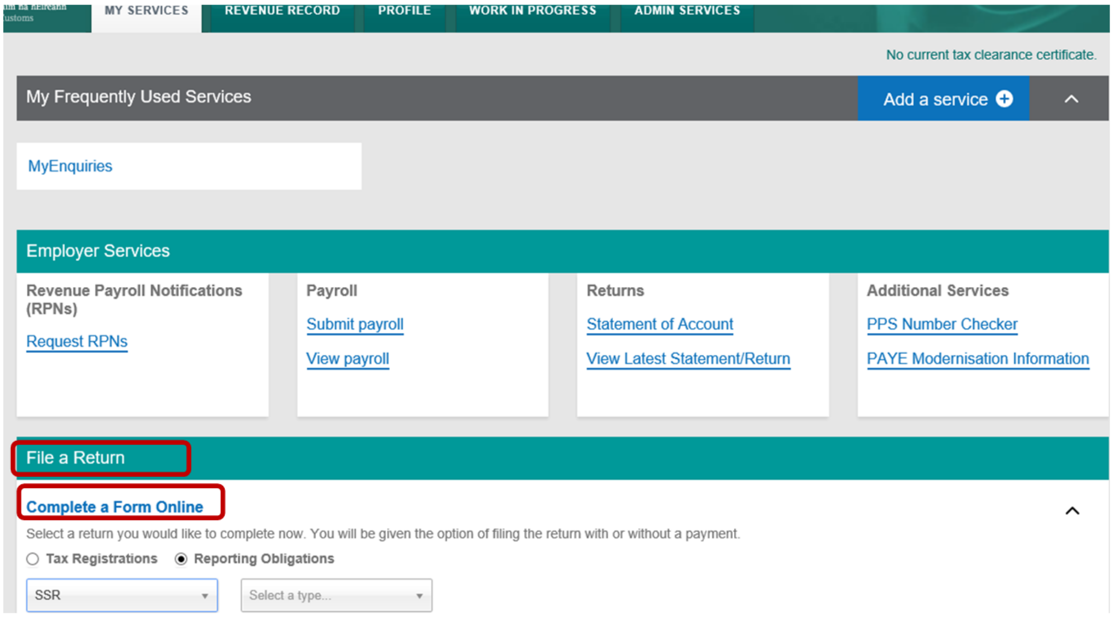


Figure 51 ROS Screenshot - How to navigate to Reporting Obligations for SSR

3.2.2 Select Return Type as KEEP1 and “Submit”.

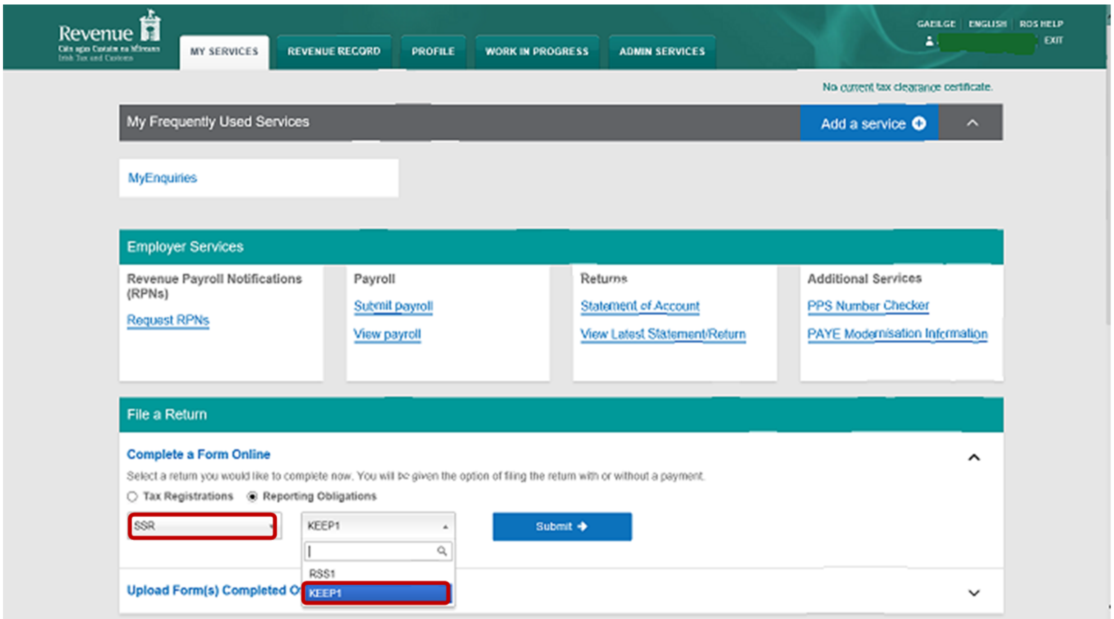


Figure 52 ROS Screenshot of select KEEP1 from dropdown menu

The period(s) available for selection for KEEP1 Returns will be from 2018.

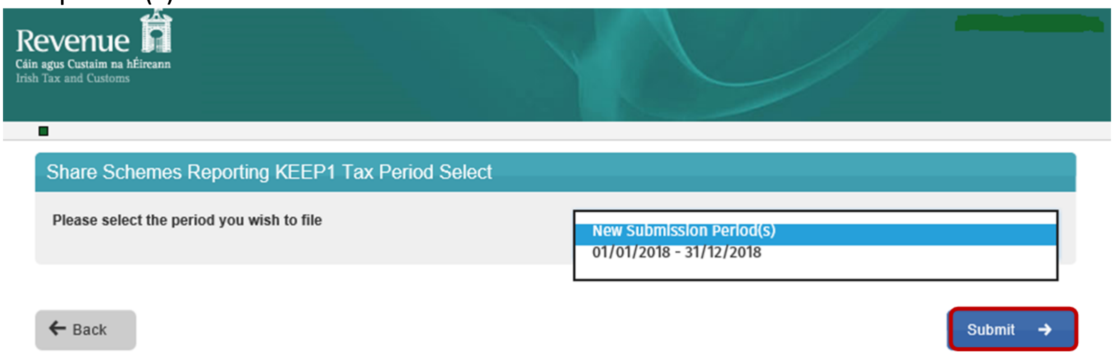


Figure 53 ROS Screenshot showing available Tax Period to file for KEEP1 Return

3.2.3 Select the appropriate period for the Return and click on “Submit”.

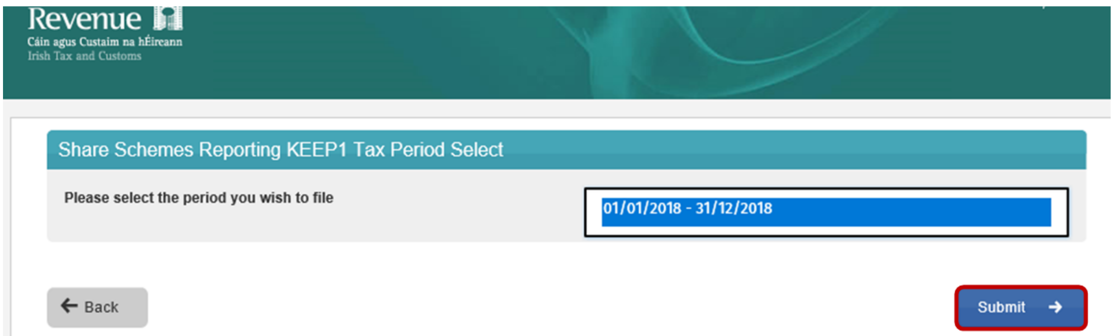


Figure 54 ROS Screenshot select appropriate year from dropdown and submit

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the Return from the Revenue website, complete the details and upload the zip file generated. The KEEP1 Return can be downloaded from the following location [Form KEEP1].

3.2.4 The following screen allows the zip file generated from completed KEEP1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

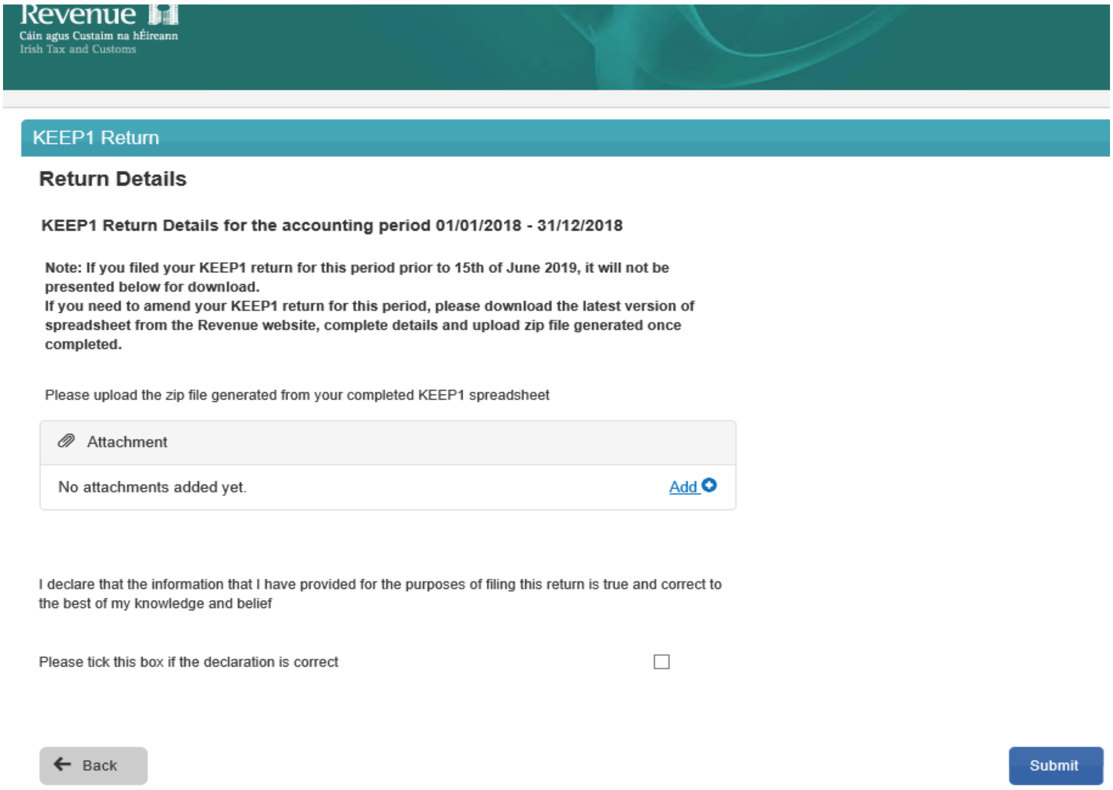


Figure 55 ROS Screenshot of Zip file upload function

3.2.5 Once the appropriate file has been added, tick the declaration box and "Submit".

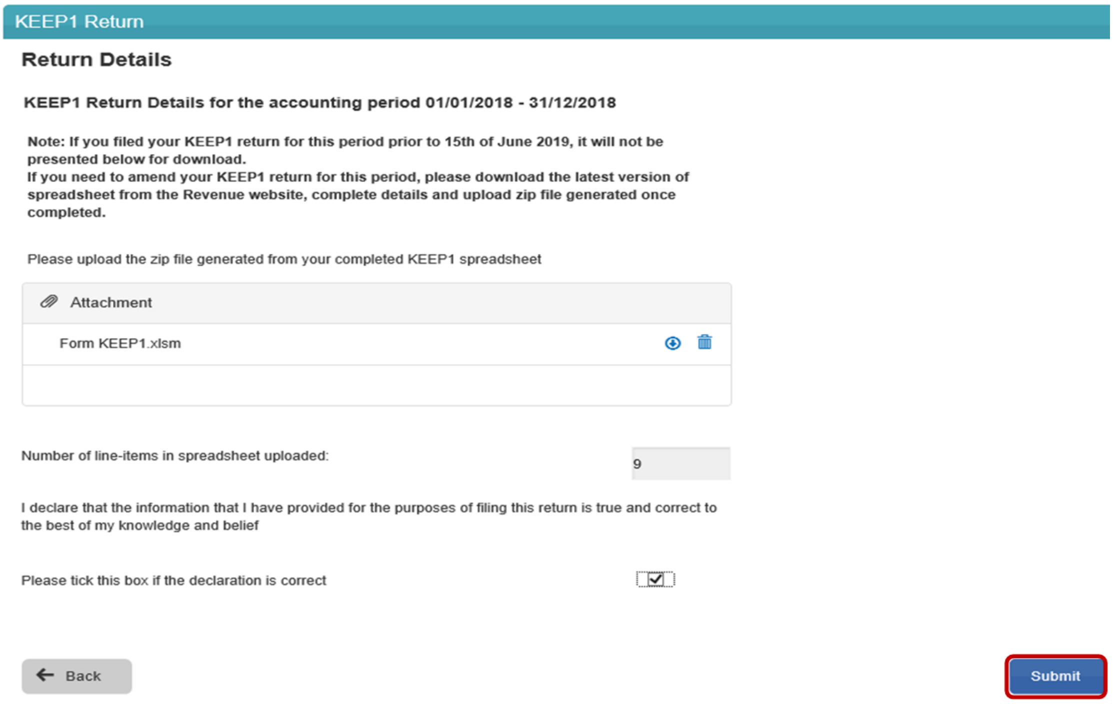


Figure 56 ROS Screenshot of declaration box and submit

3.2.6 Enter Password and click **"Sign & Submit".**

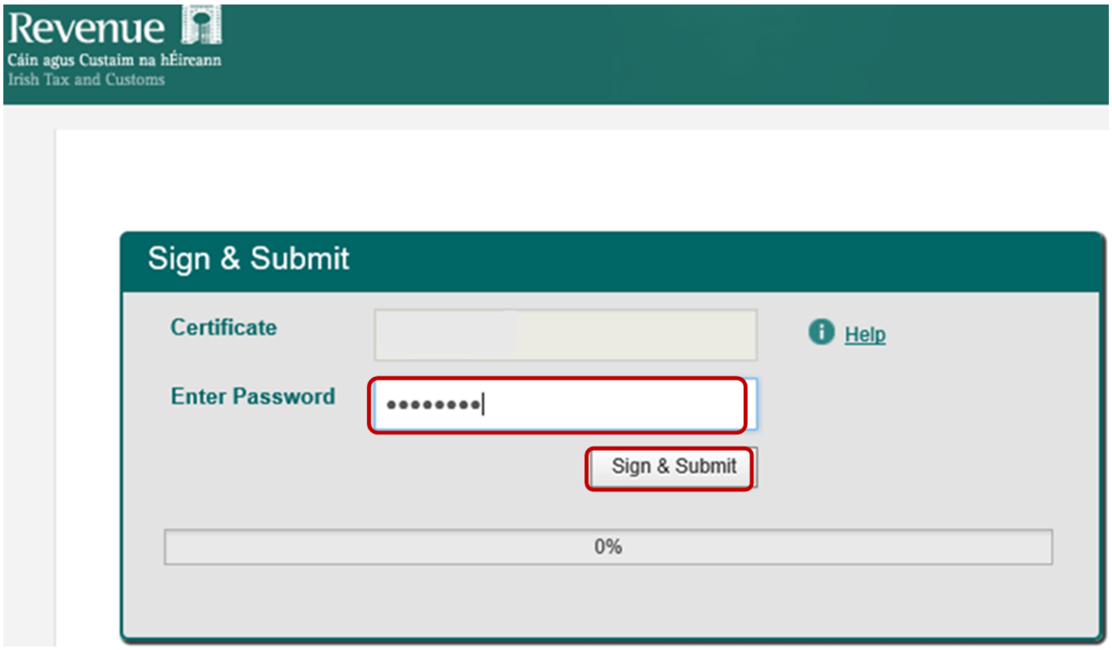


Figure 57 ROS Screenshot password request and sign and submit

3.2.7 The following confirmation screen is shown. Click "OK" to return to Revenue Record.

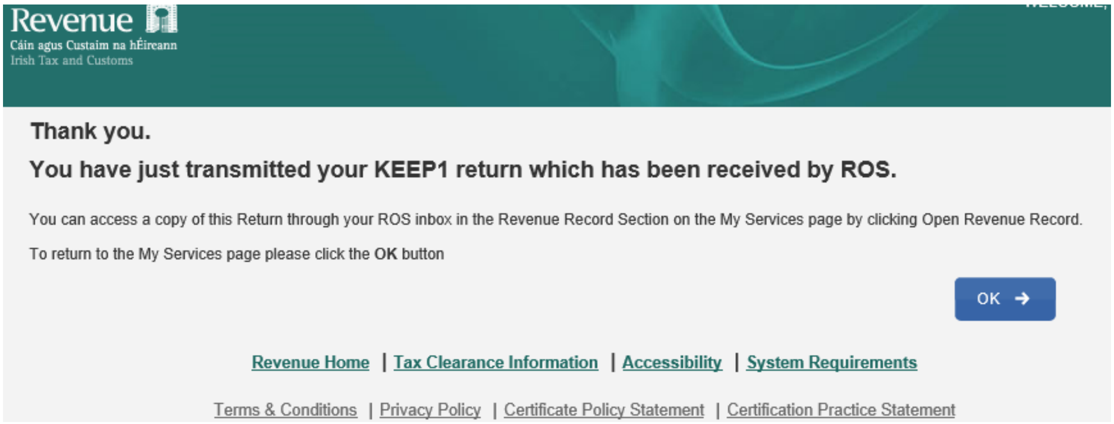


Figure 58 ROS Screenshot confirmation of KEEP1 received

3.2.8 You will receive a new notification in the Revenue Record to confirm that you have submitted the KEEP1 Return.

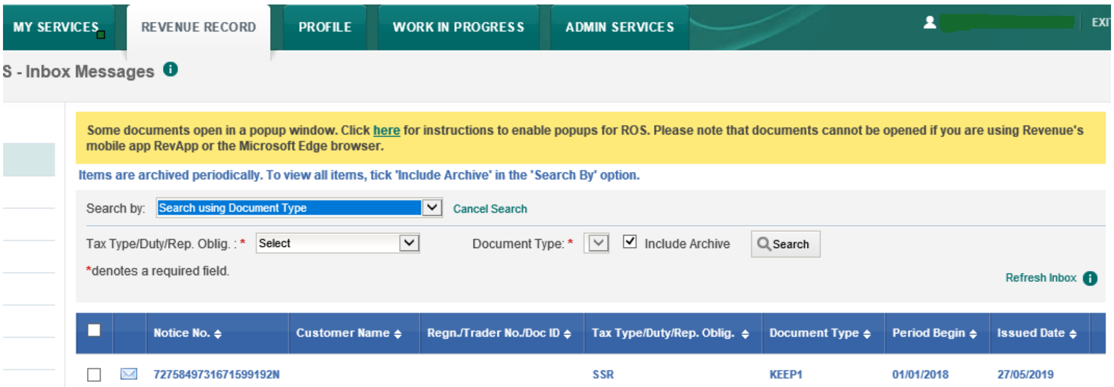


Figure 59 ROS Screenshot notification confirming submission of return

3.2.9 Click on the Notice Number for confirmation of the Return submitted.

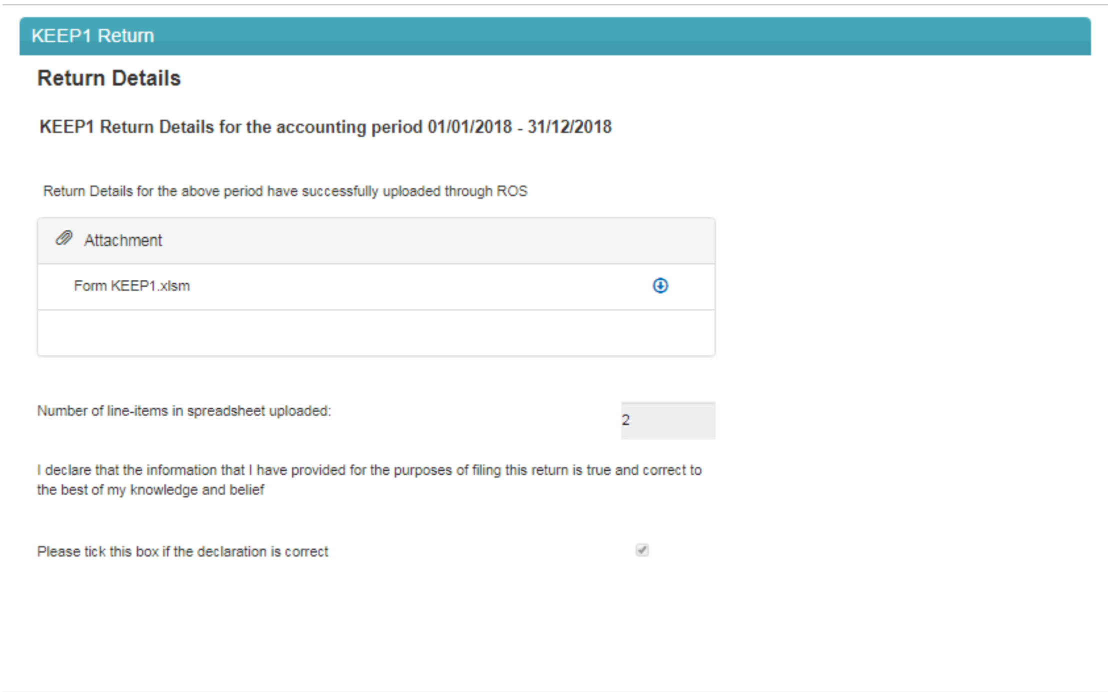


Figure 60 ROS Screenshot confirming upload through ROS

3.3 Customer Submitting ESA Return

The Employer's Share Awards (ESA) Return can be downloaded from the following location Form ESA.

3.3.1 Log on to ROS. Under "File a Return" – "Complete a Form Online", select Reporting obligations and "SSR" from the drop-down list.

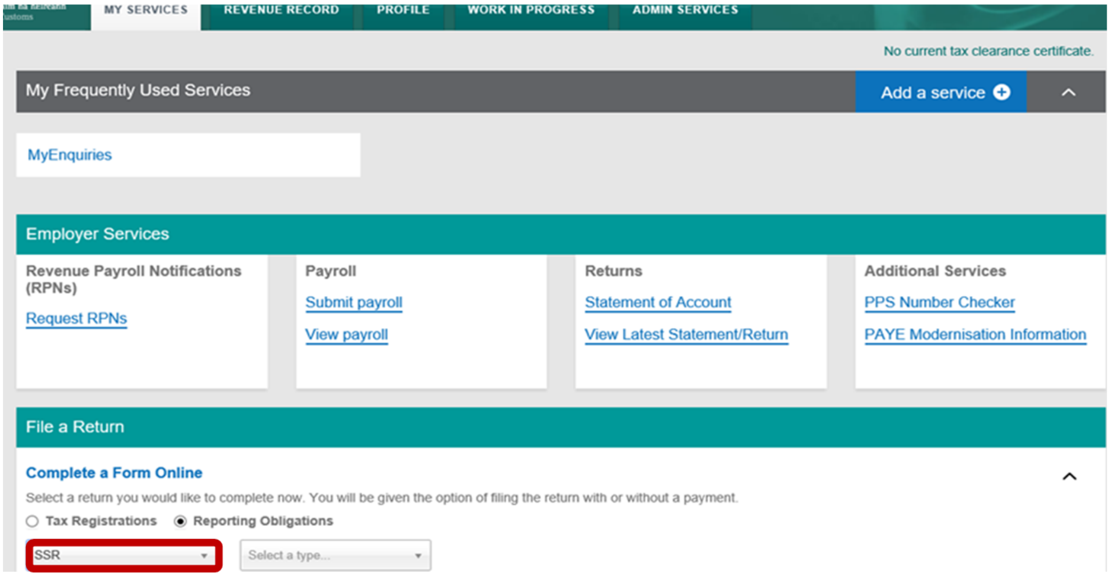


Figure 61 ROS Screenshot of how to navigate to Reporting Obligations - SSR

3.3.2 Select Return Type as ESA and "Submit".

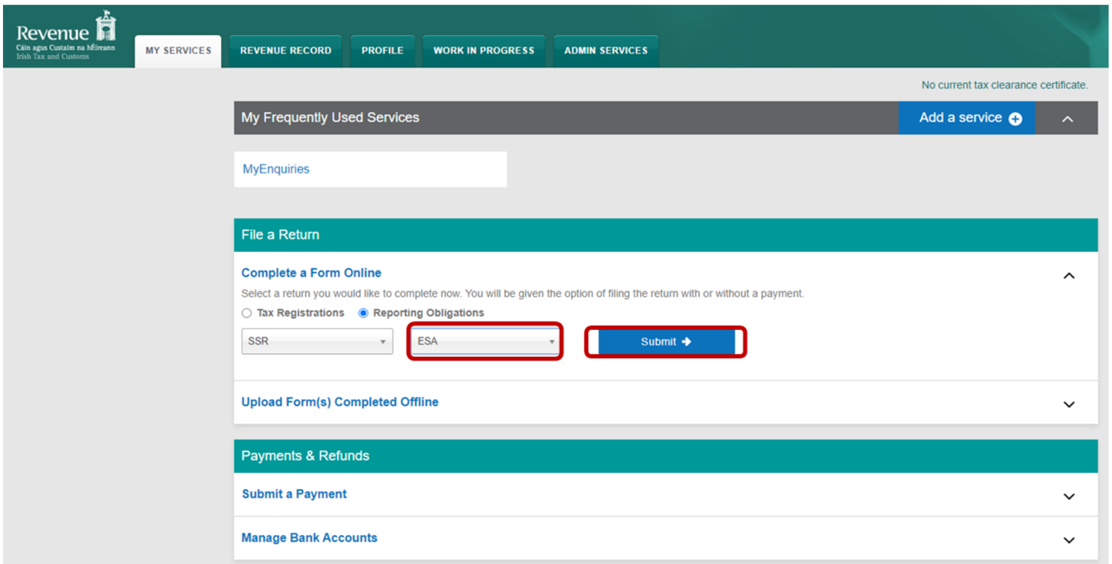


Figure 62 ROS Screenshot of select ESA return

The periods available for selection for ESA Returns will be from 2020.

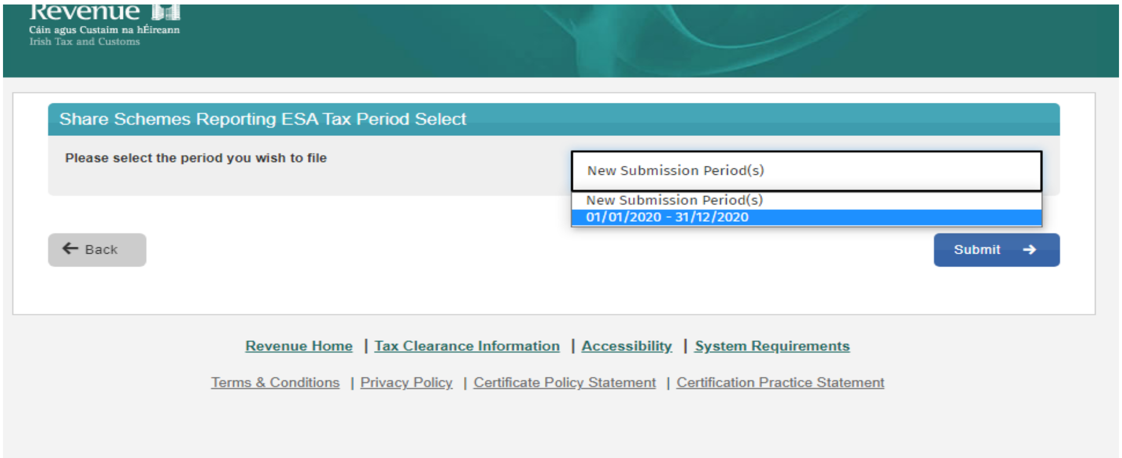


Figure 63 ROS Screenshot ESA Tax Period dropdown menu

3.3.3 Select the appropriate period for the Return and click on "Submit".

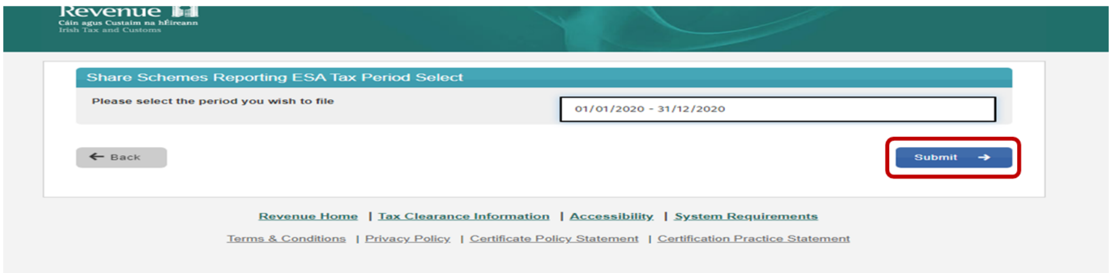


Figure 64 ROS Screenshot select appropriate Tax Period then click submit

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the return from the

Revenue website, complete the details and upload the zip file generated. The ESA Return can be downloaded from the following location Form ESA.

3.3.4 The following screen allows the zip file generated from the completed ESA Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

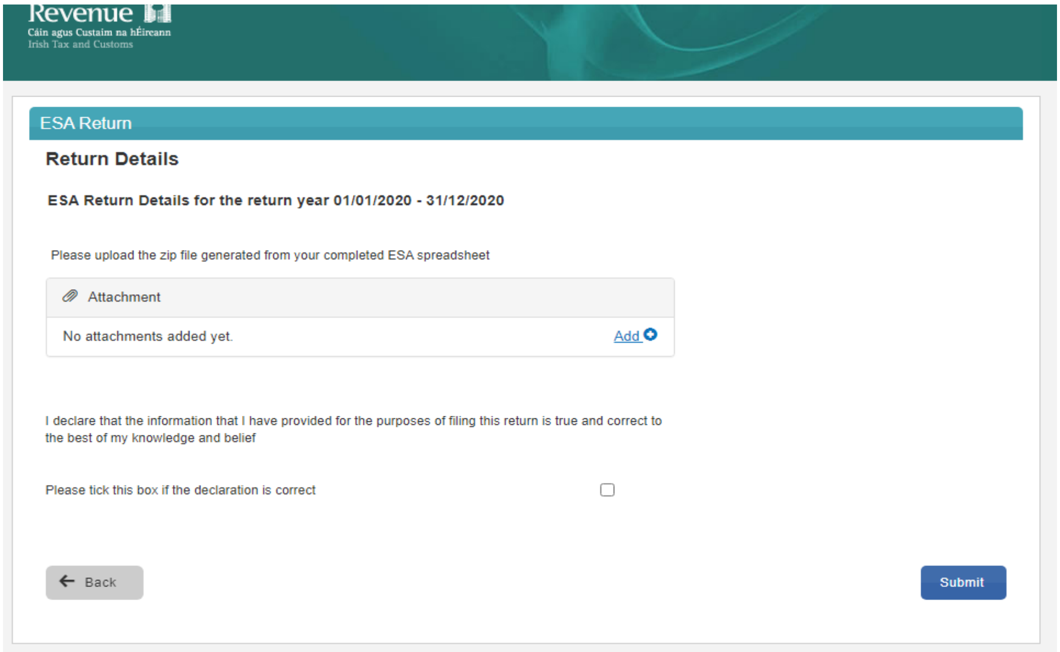


Figure 65 ROS Screenshot Upload ZIP file for ESA

3.3.5 Once the appropriate file has been added, tick the declaration box and “Submit”.

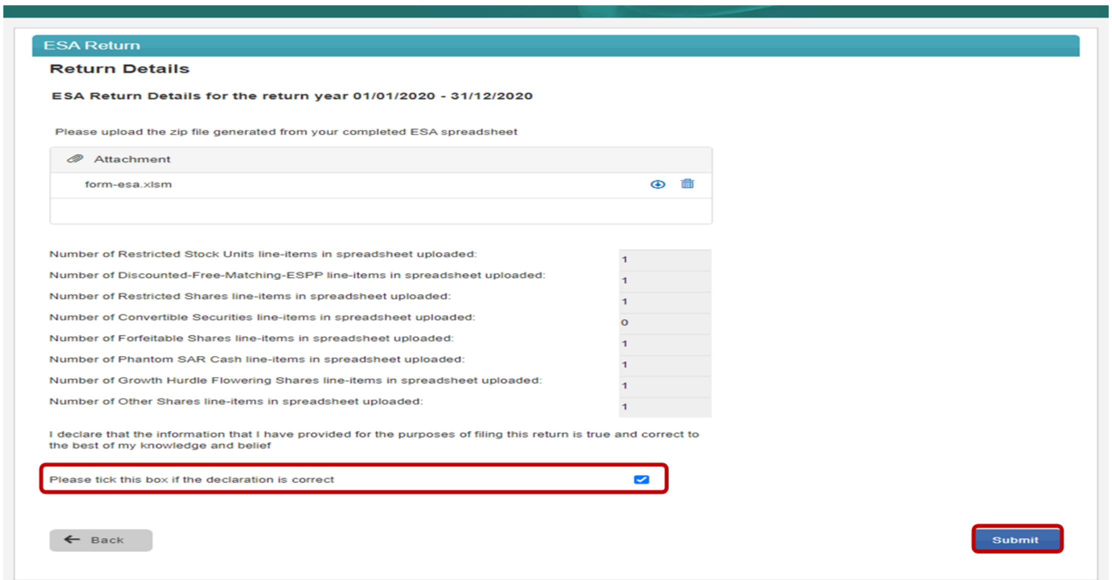


Figure 66 ROS Screenshot of Declaration Box and Submit

3.3.6 Enter Password and click "Sign & Submit".

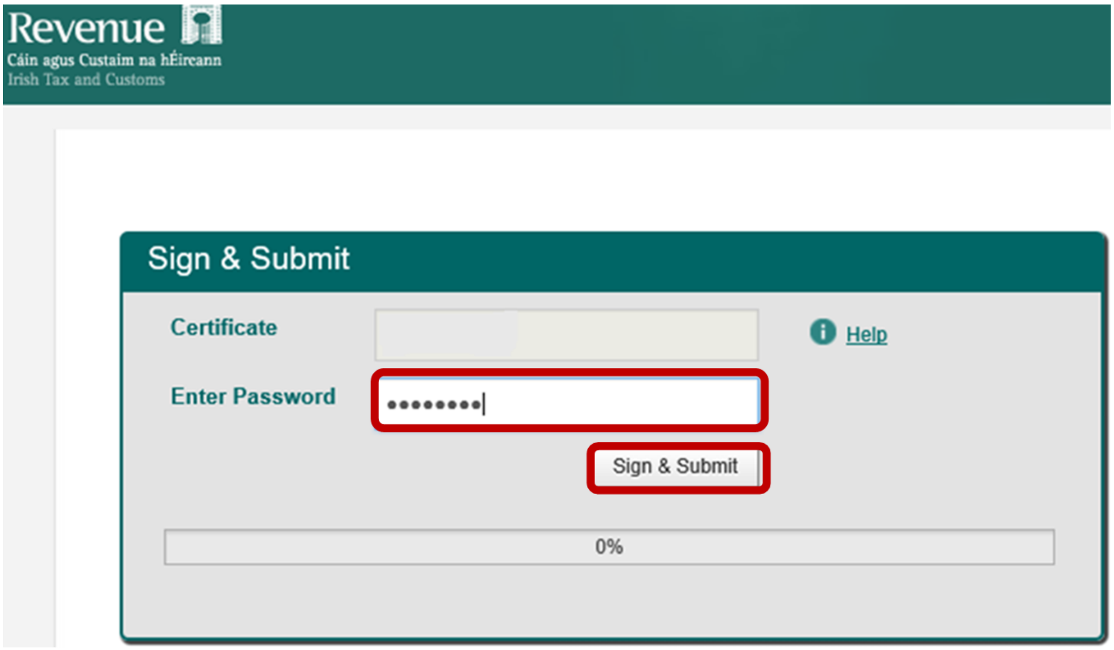


Figure 67 ROS Screenshot password request and "Sign and Submit"

3.3.7 The following confirmation screen is shown. Click "OK" to return to Revenue Record.

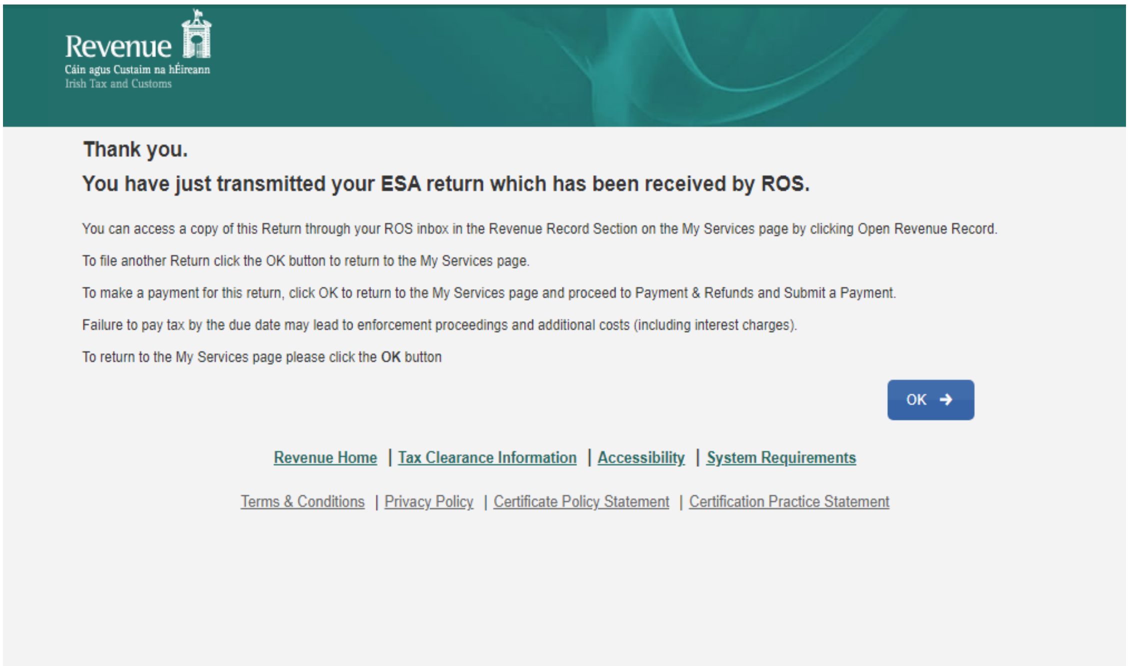


Figure 68 ROS Screenshot Confirmation of ESA received

3.3.8 You will receive a new notification in the Revenue Record to confirm that you have submitted the ESA Return.

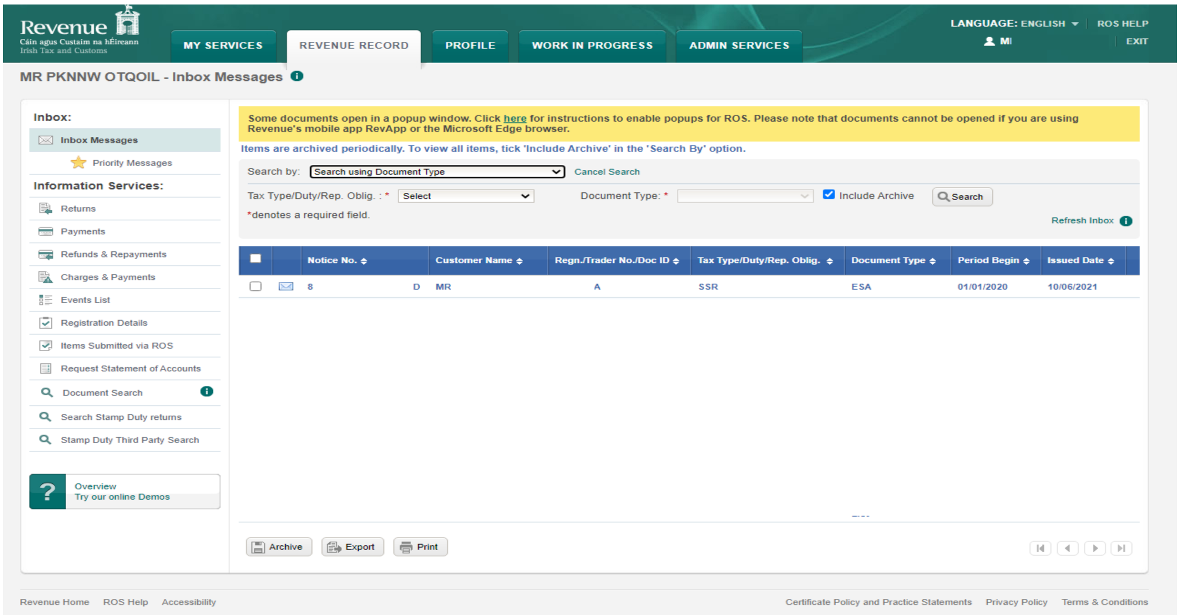


Figure 69 ROS Screenshot of notification confirming submission of return

3.3.9 Click on the Notice Number for confirmation of the Return submitted.

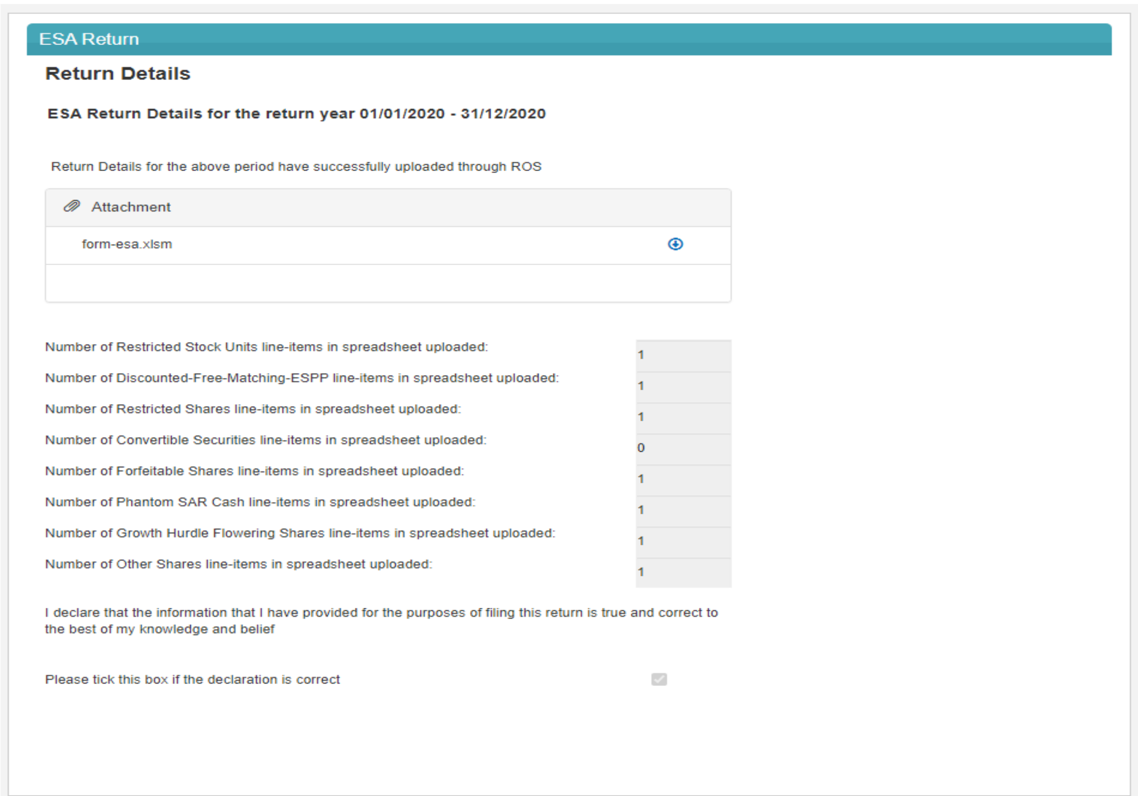


Figure 70 ROS Screenshot notice confirming successful upload through ROS

3.3.10 ESA return common filing issues

Please refer to section 4.3.10 for details

3.4 Customer Submitting ESS1 Return

The ESS1 Return can be downloaded from the following location [Form ESS1](#).

3.4.1 Log on to ROS. Under "File a Return" – "Complete a Form Online", select Reporting obligations and "SSR" from the drop-down list.

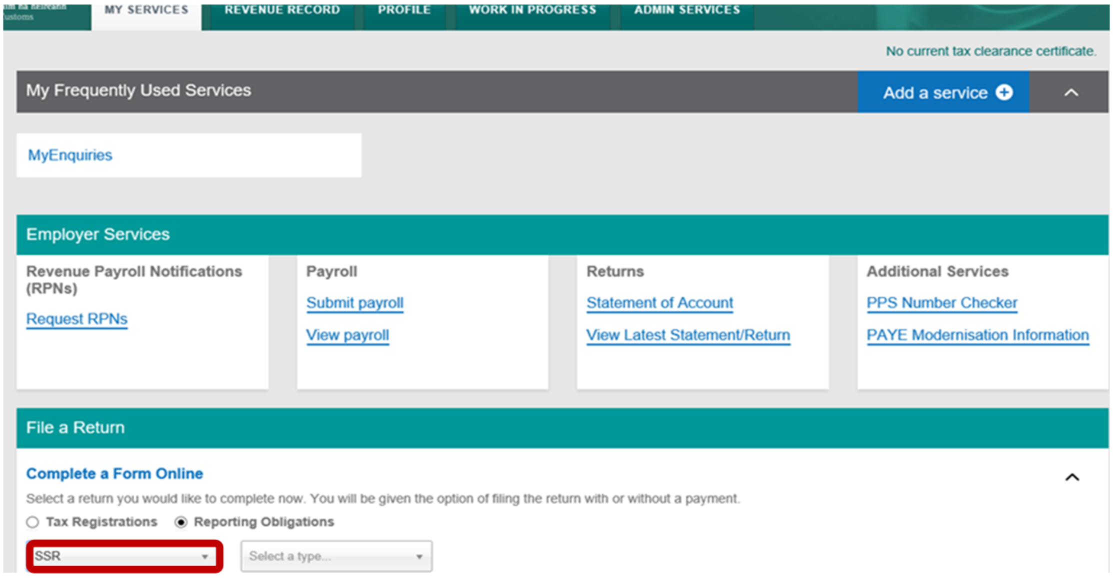


Figure 71 ROS Screenshot - How to navigate to Reporting Obligations for SSR

3.4.2 Select Return Type as ESS1 and "Submit".

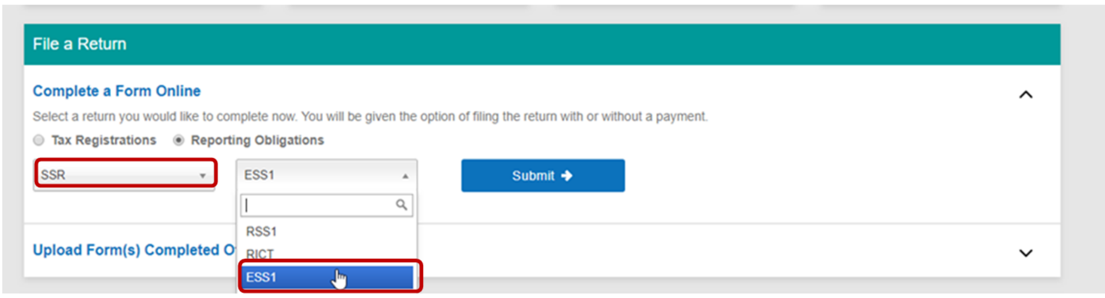


Figure 72 ROS Screenshot Select ESS1 from dropdown menu

The period(s) available for selection for ESS1 Returns will be from 2019.

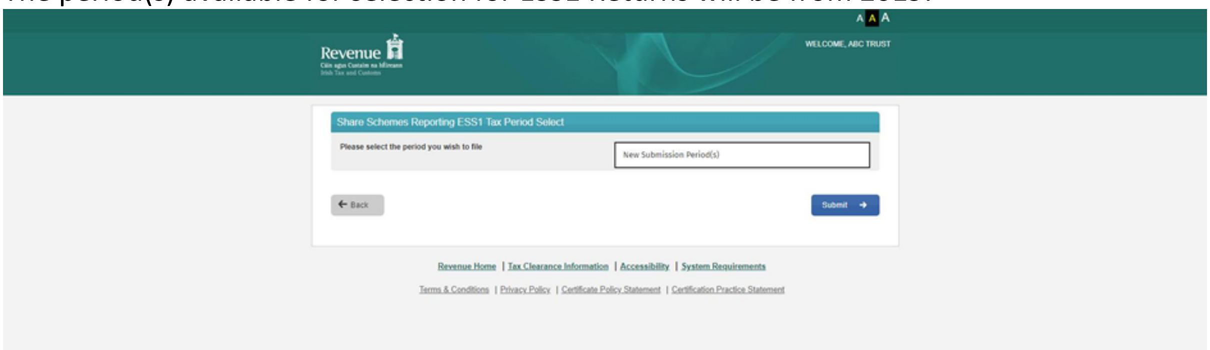


Figure 73 ROS Screenshot Periods available for selection

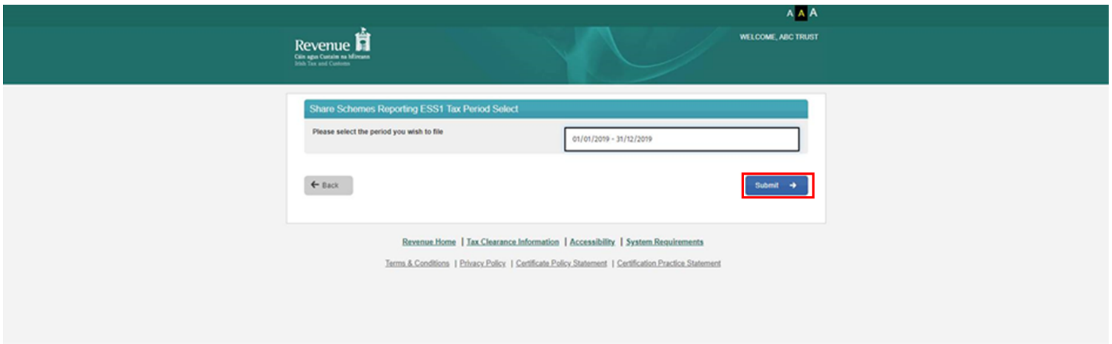


Figure 74 ROS Screenshot select appropriate Tax Period and Submit

3.4.3 Online Form ESS1 Explanatory notes.

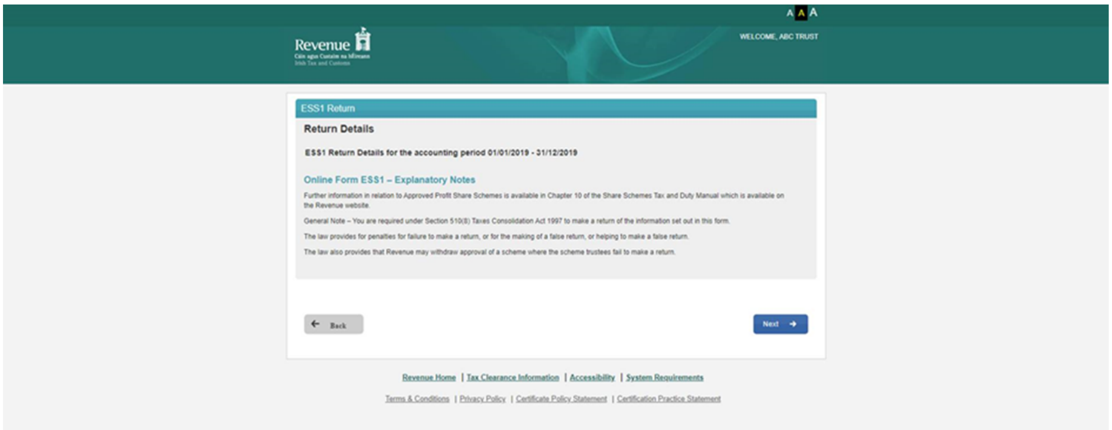


Figure 75 ROS Screenshot ESS1 Explanatory Notes Return Details

3.4.4 Nil Return details for ESS1

If you are filing a nil return, then tick the Nil Return Box. You are not required to fill in other screens and can submit the screen below only.

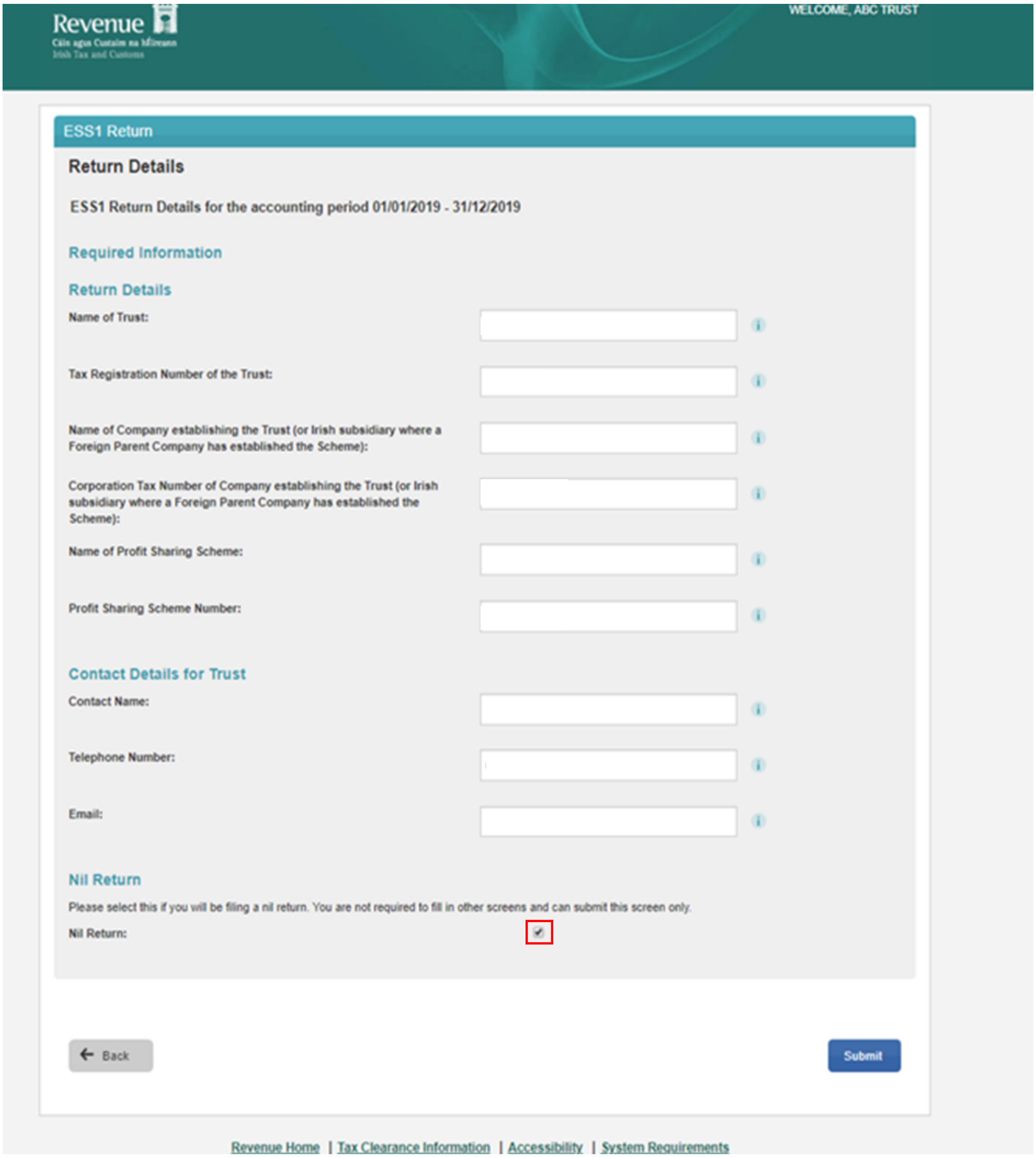


Figure 76 ROS Screenshot Nil Return details for ESS1

3.4.5 Return Details for ESS1.

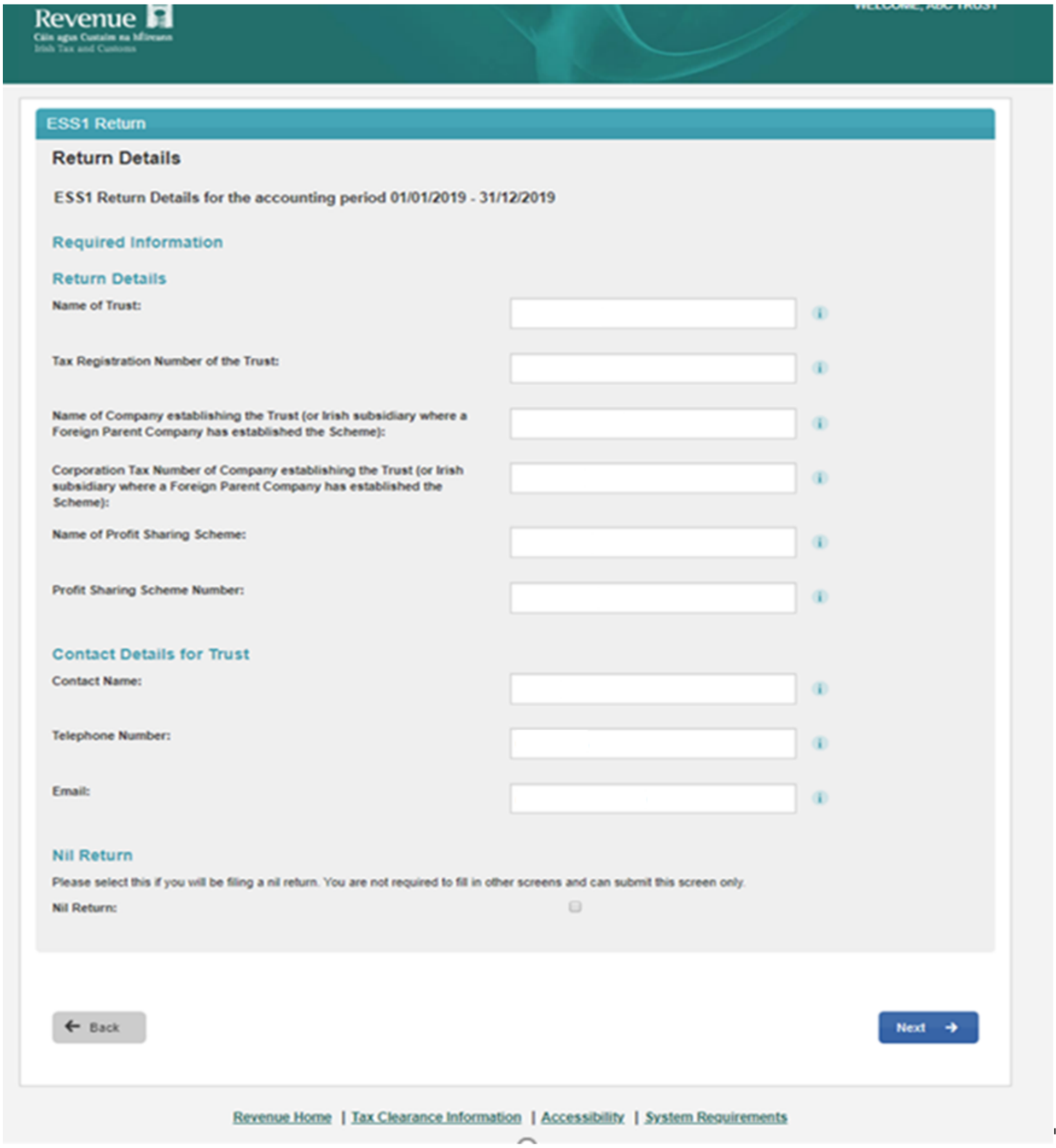


Figure 77 ROS Screenshot Return details for ESS1

3.4.6 Return Details – Add a Participating Company.

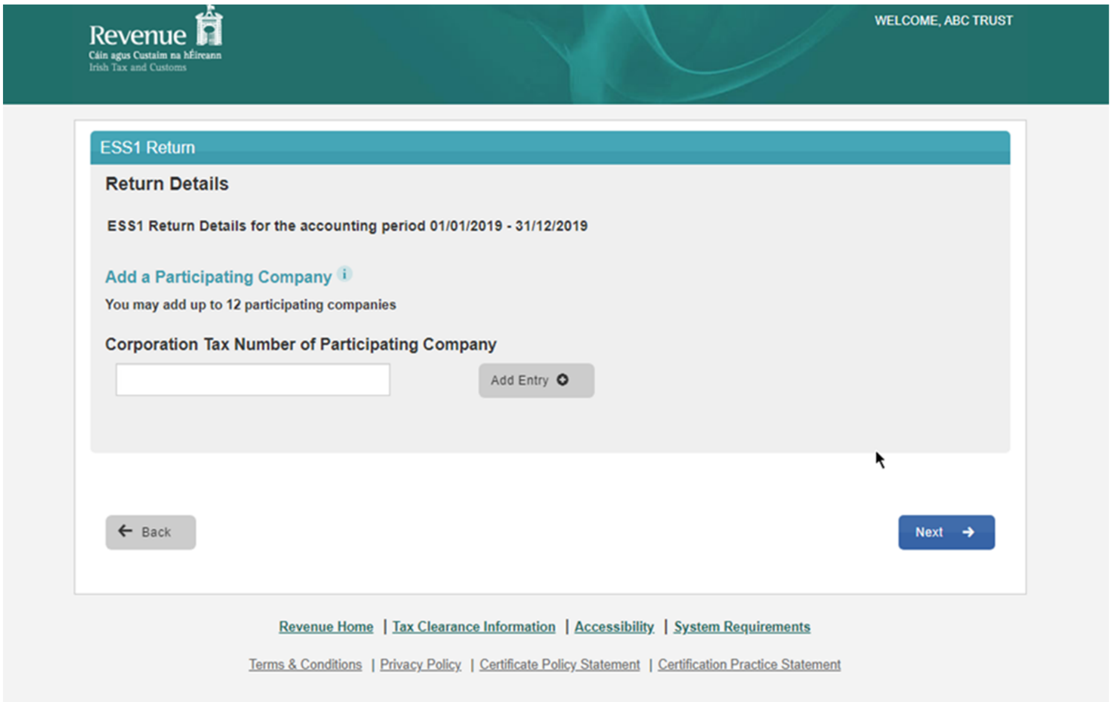


Figure 78 ROS Screenshot - Add a Participating Company

3.4.7 Return Details – Participating Company added.

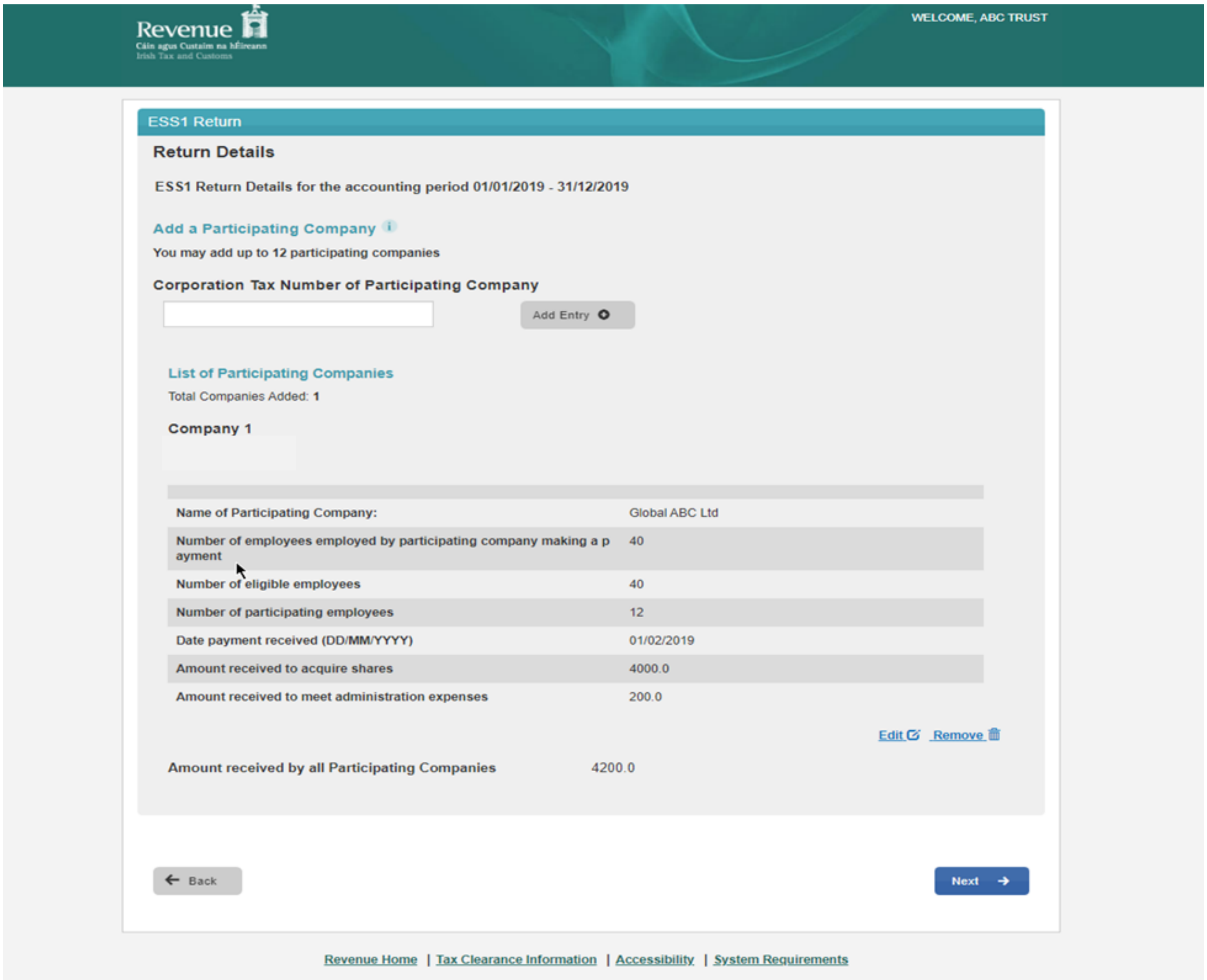


Figure 79 ROS Screenshot Participating Company detail

3.4.8 Return Details Part A.

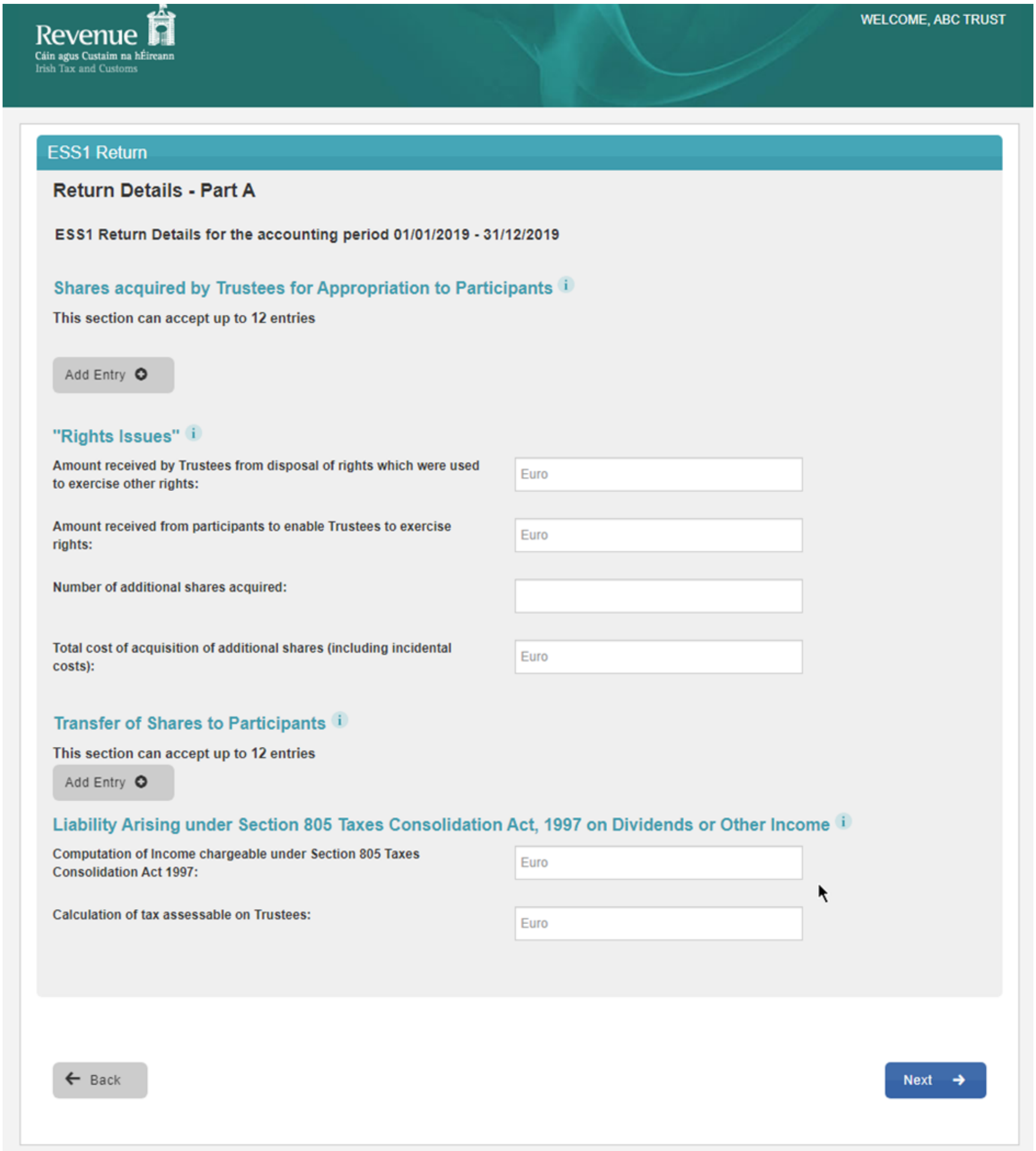


Figure 80 ROS Screenshot Return Details Part A

3.4.9 Return Details Part B.

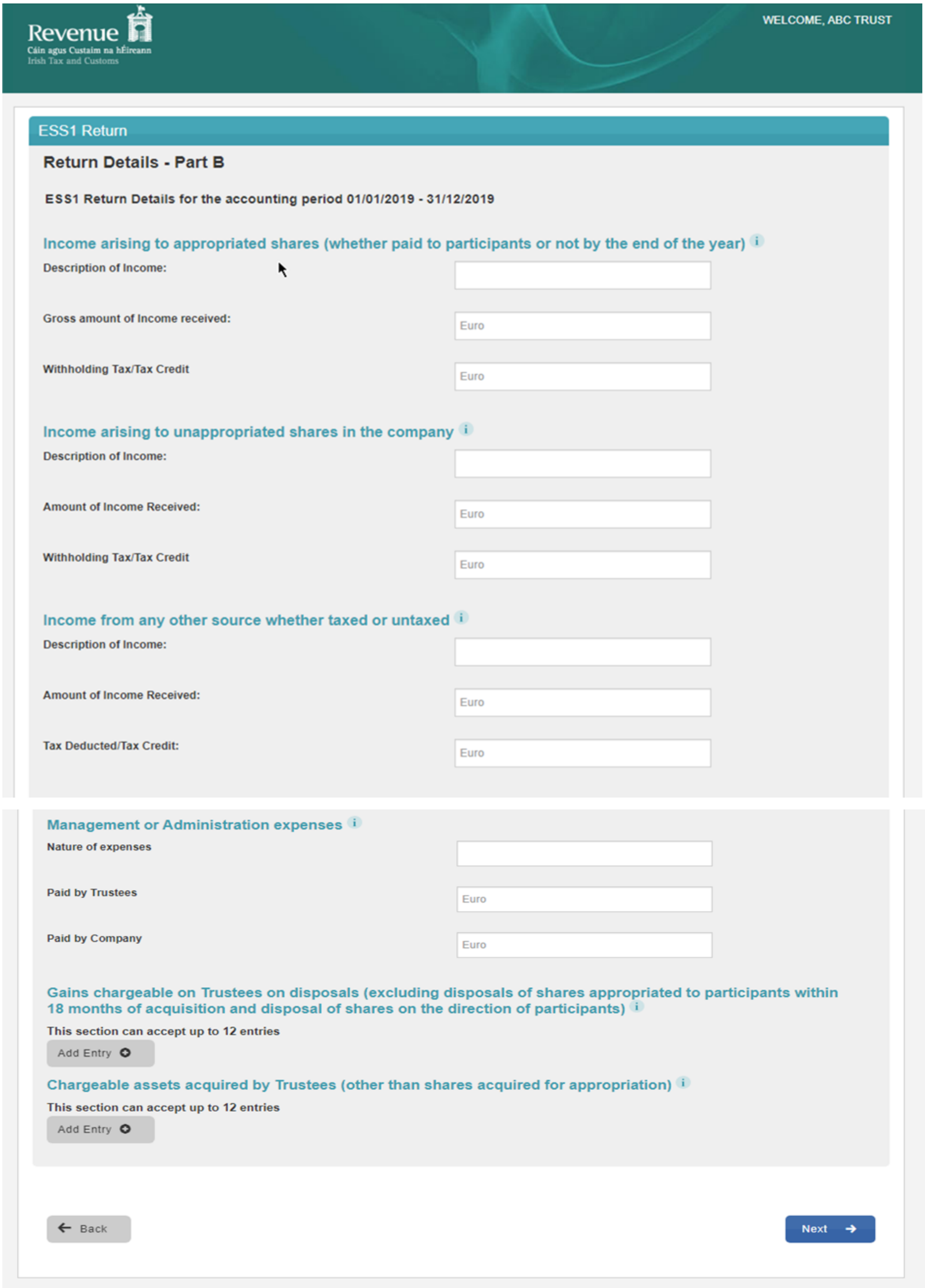


Figure 81 ROS Screenshot Return Details Part B

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the Return from the Revenue website, complete the details and upload the zip file generated. The ESS1 Return can be downloaded from the following location Form ESS1

3.4.10 The following screen allows the zip file generated from completed ESS1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

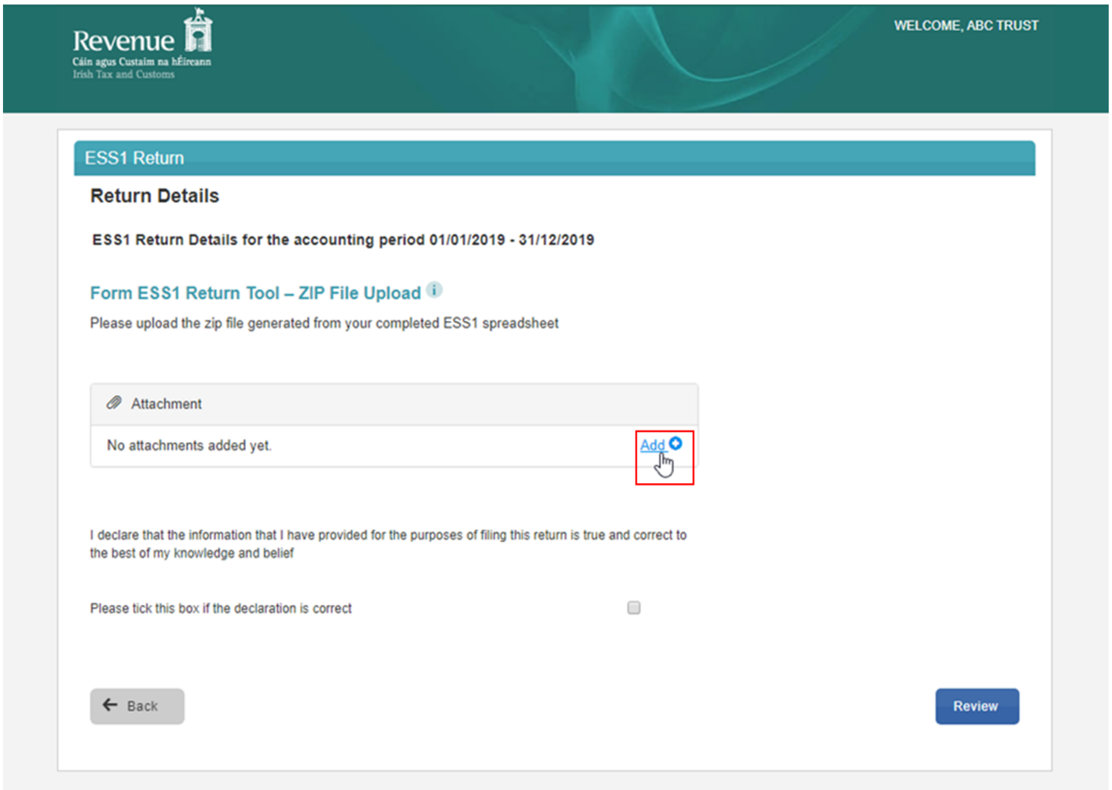


Figure 82 ROS Screenshot Add ESS1 Zip File for Upload

3.4.11 Once the appropriate file has been added, tick the declaration box and "Submit".

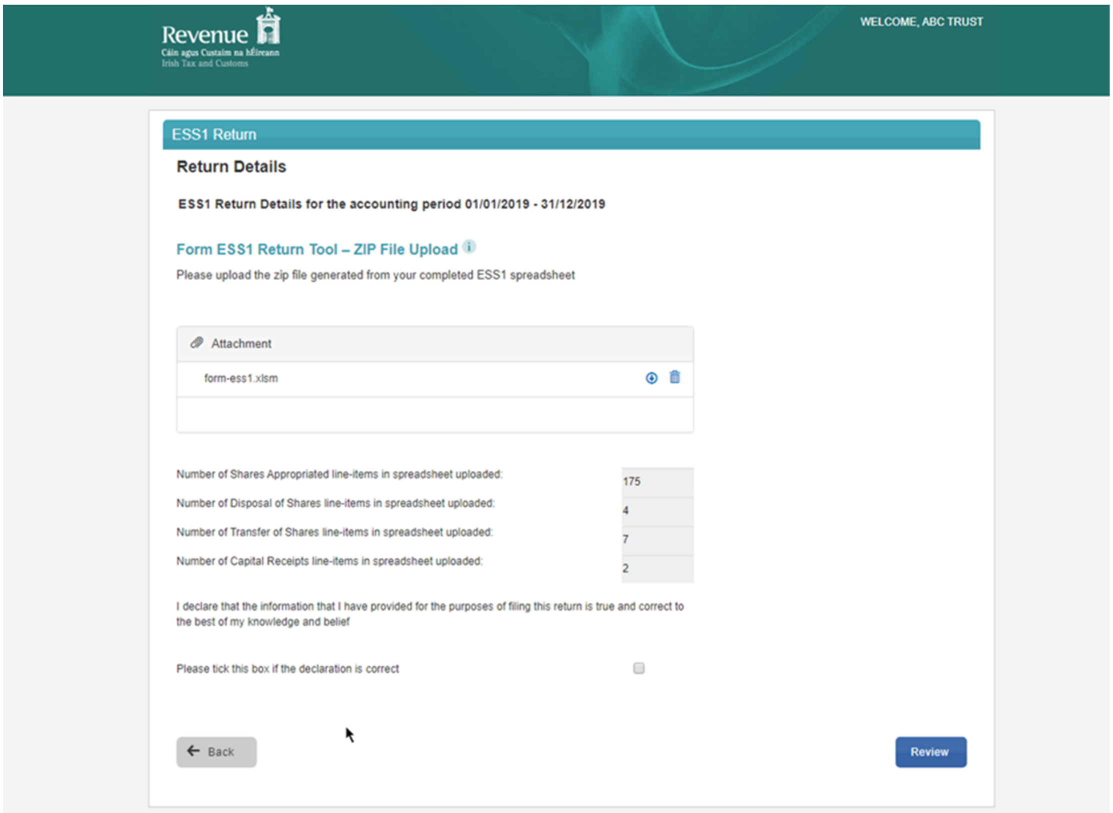


Figure 83 ROS Screenshot of Zip file upload - Tick declaration box and submit

3.4.12 Enter Password and click “Sign and Submit”.

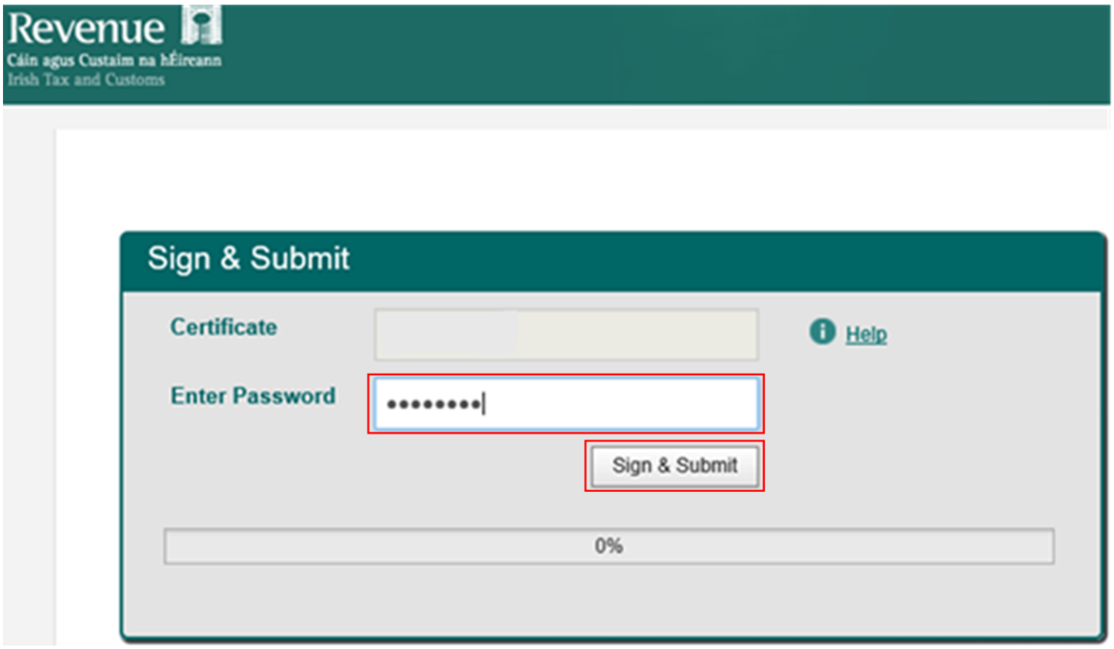


Figure 84 ROS Screenshot – Password sign and submit

3.4.13 The following confirmation screen is shown. Click “OK to return to Revenue Record.

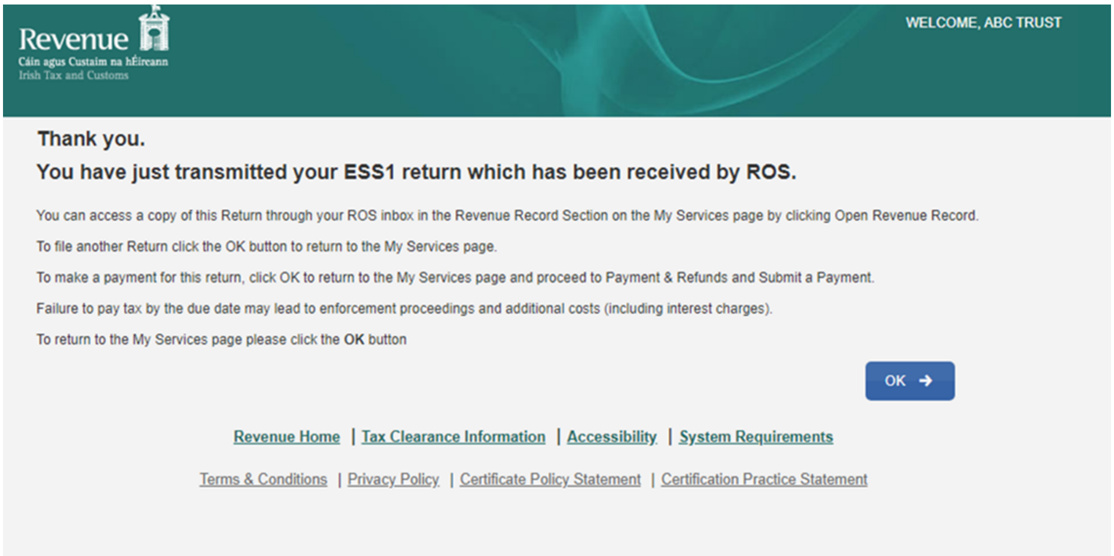


Figure 85 ROS Screenshot confirmation of upload received

3.4.14 You will receive a new notification in the Revenue Record to confirm that you have submitted the ESS1 Return. Click on the Notice Number for confirmation of the return submission.

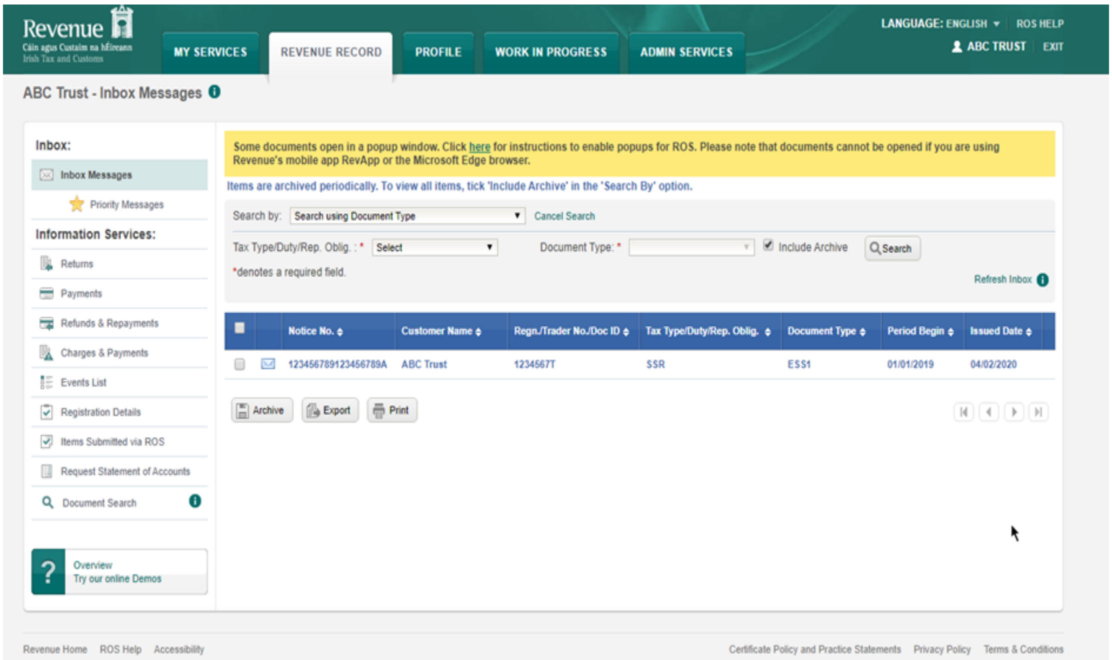


Figure 86 ROS Screenshot of notification confirming submission of return

4. Agent Submitting SSR Returns

The following section details how Agents upload SSR returns on ROS.

Section 4.1 details the process for uploading RSS1 Returns.

Section 4.2 details the process for uploading KEEP1 Returns.

Section 4.3 details the process for uploading ESA Returns.

Section 4.4 details the process for uploading ESS1 Returns.

4.1 Agent Submitting RSS1 Return

The RSS1 Return can be downloaded from the following location Form RSS1.

4.1.1 Log on to ROS, search for Client using Client Search or Client List.

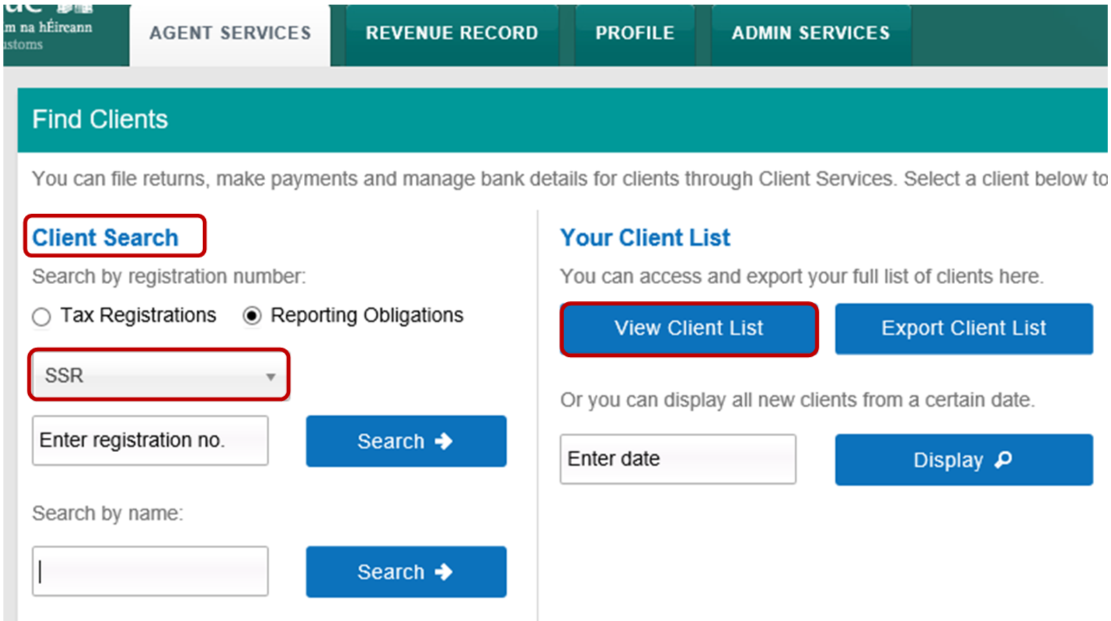


Figure 87 ROS Screenshot Agent navigating to Client Services

4.1.2 From ‘Client Services’, select “File a Return” – “Complete a Form Online”, select Reporting Obligations and “SSR” from the drop-down list.

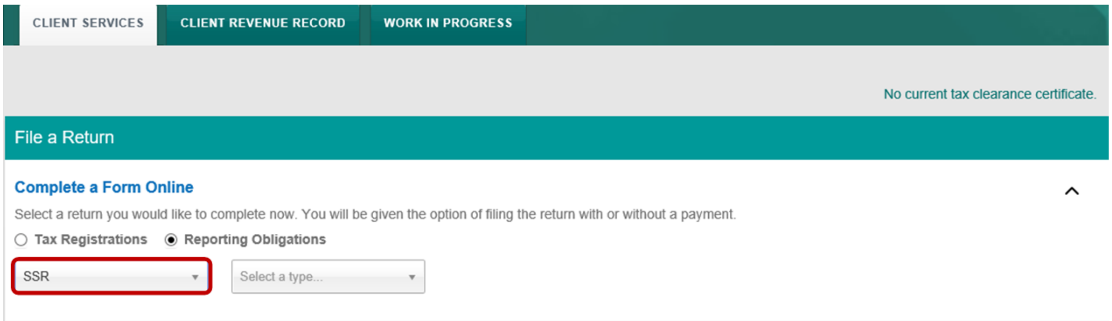


Figure 88 ROS Screenshot Agent navigating to SSR Dropdown Menu

4.1.3 Select Return Type as RSS1 and “Submit”.

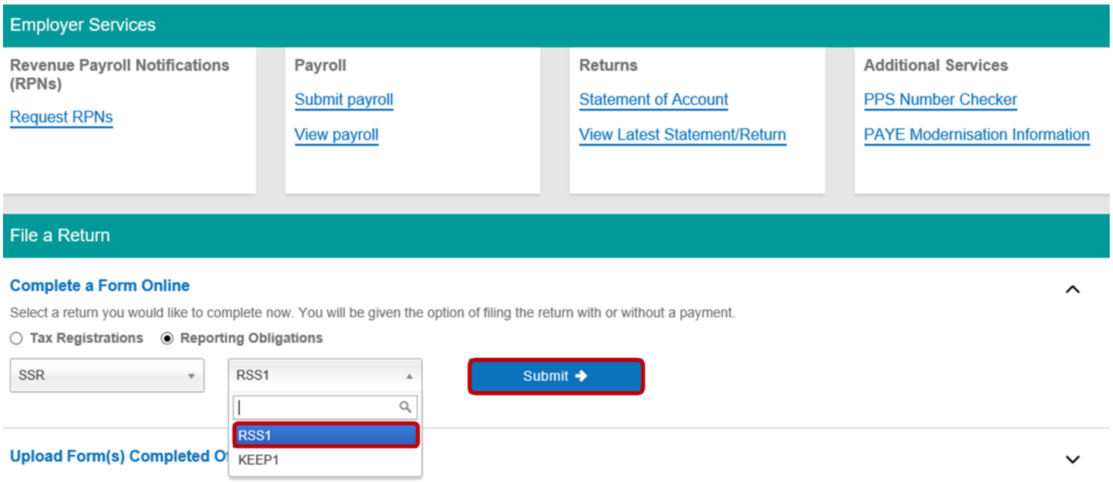


Figure 89 ROS Screenshot select RSS1 from dropdown menu

The periods available for selection for RSS1 Returns will be from 2014.

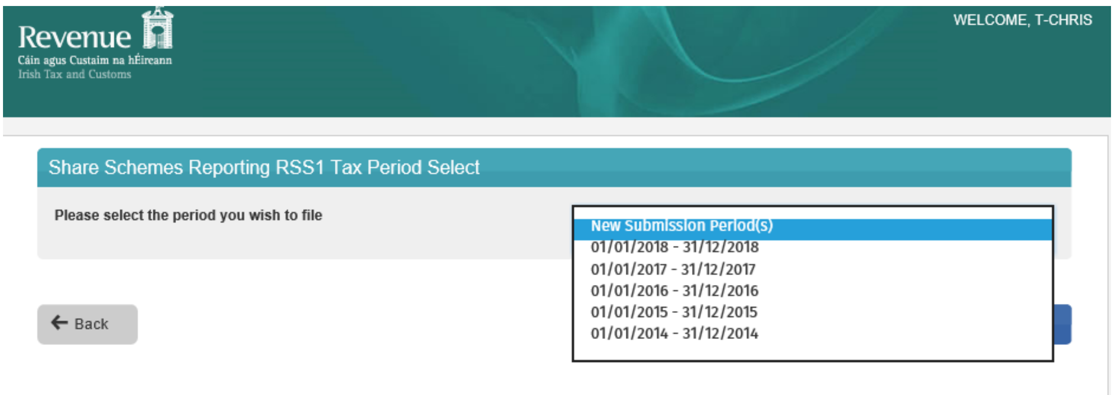


Figure 90 ROS Screenshot select Tax Period to file

4.1.4 Select the appropriate period for the return and click on "Submit".

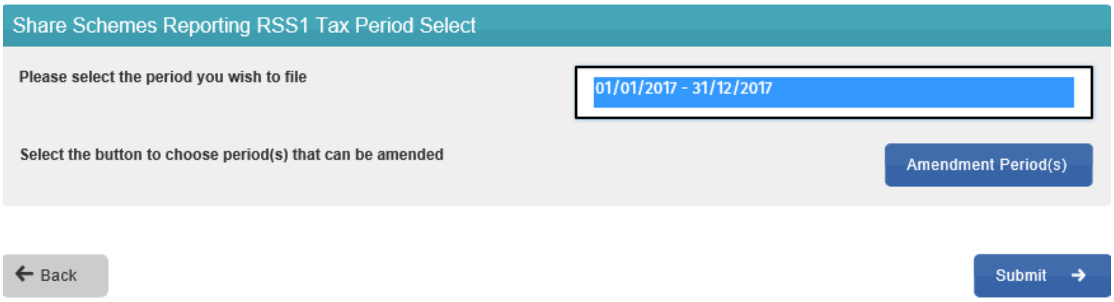


Figure 91 ROS Screenshot Tax Period submit

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the return from the Revenue website, complete the details and upload the zip file generated. The RSS1 Return can be downloaded from the following location Form RSS1.

4.1.5 The following screen allows the zip file generated from the completed RSS1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

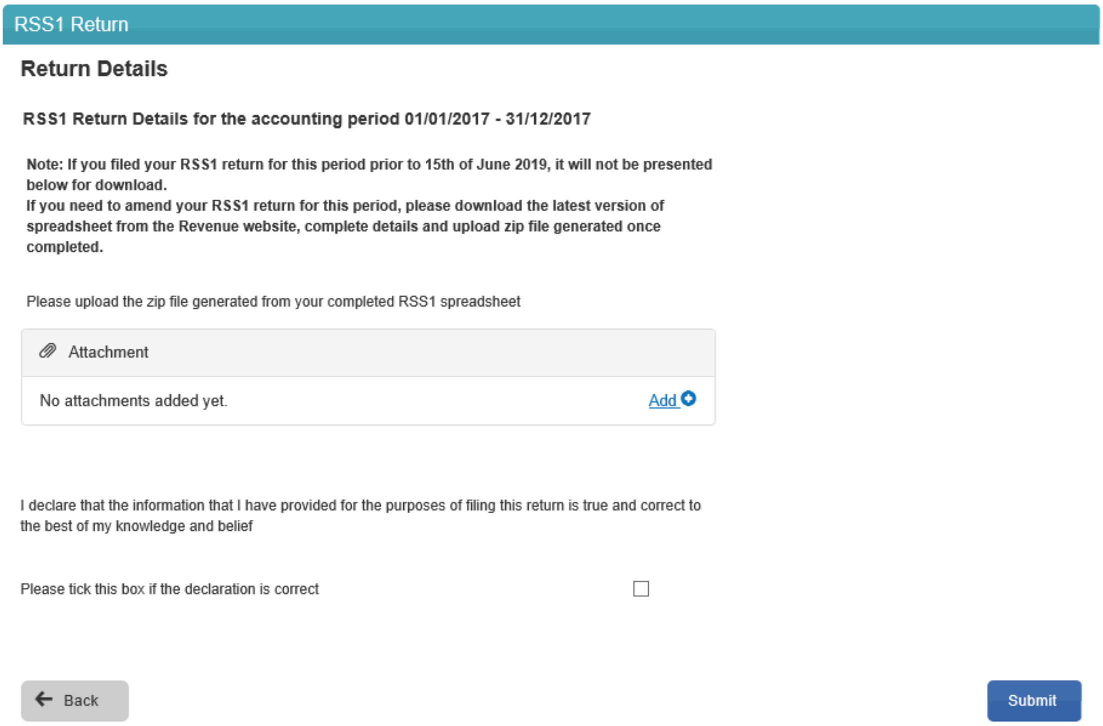


Figure 92 ROS Screenshot Upload zip file return for RSS1

Once the appropriate file has been added, tick the declaration box and “Submit”.

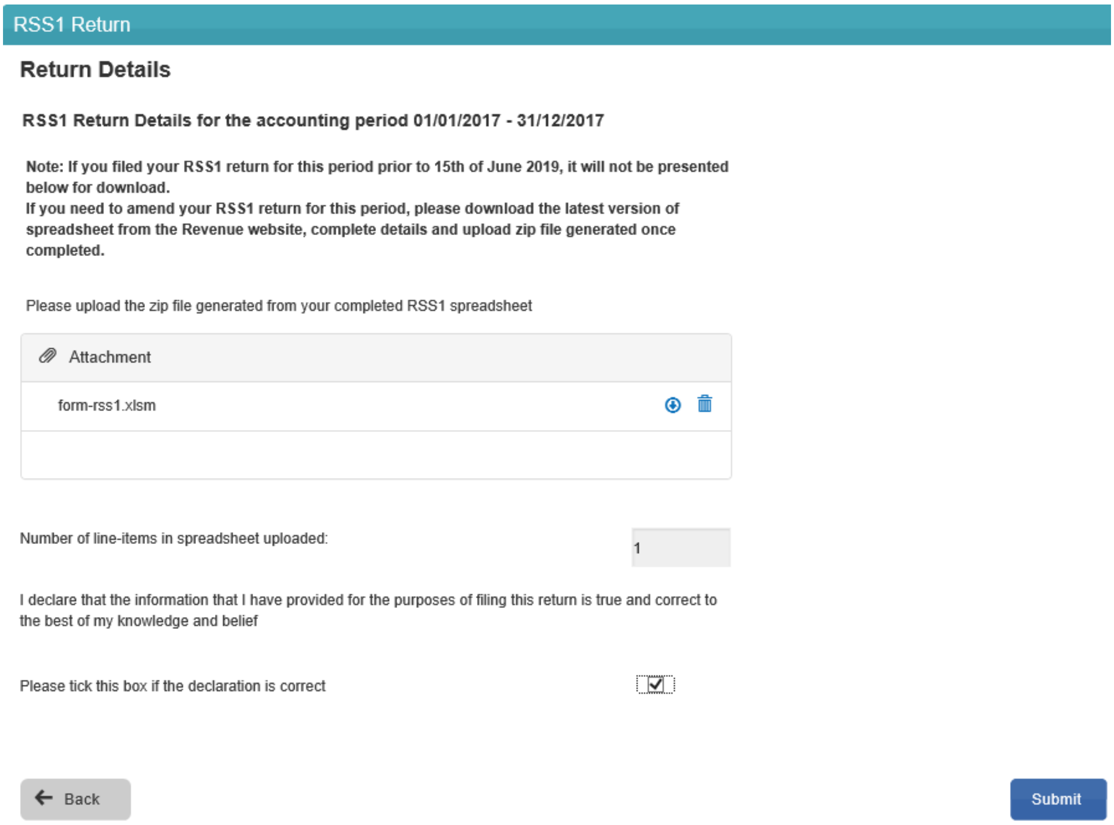


Figure 93 ROS Screenshot declaration box and submit

4.1.6 Enter Password and click “Sign & Submit”.

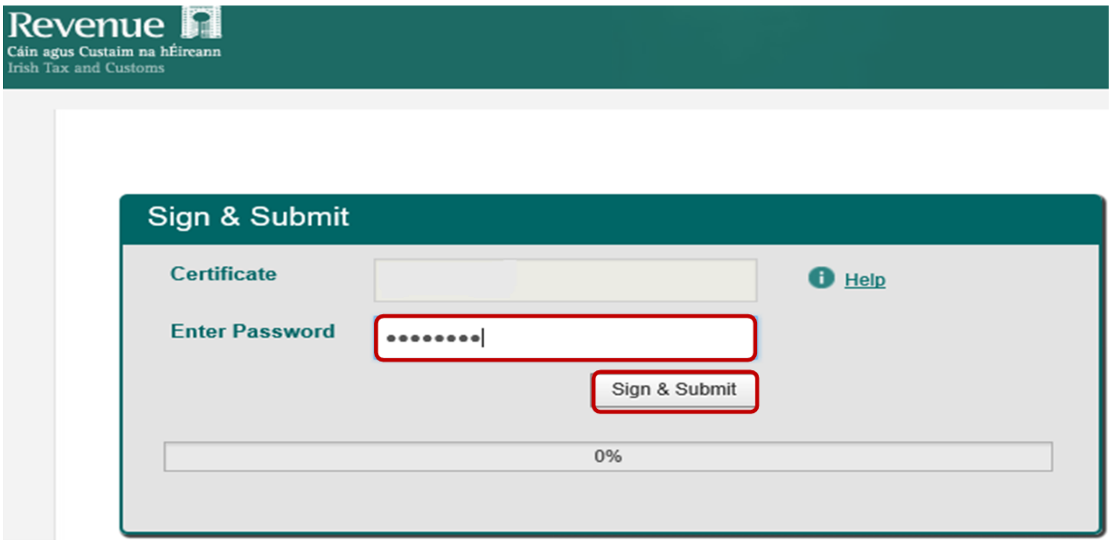


Figure 94 ROS Screenshot password request and sign and submit

4.1.7 The following confirmation screen is shown. Click “OK” to return to Client Services page.

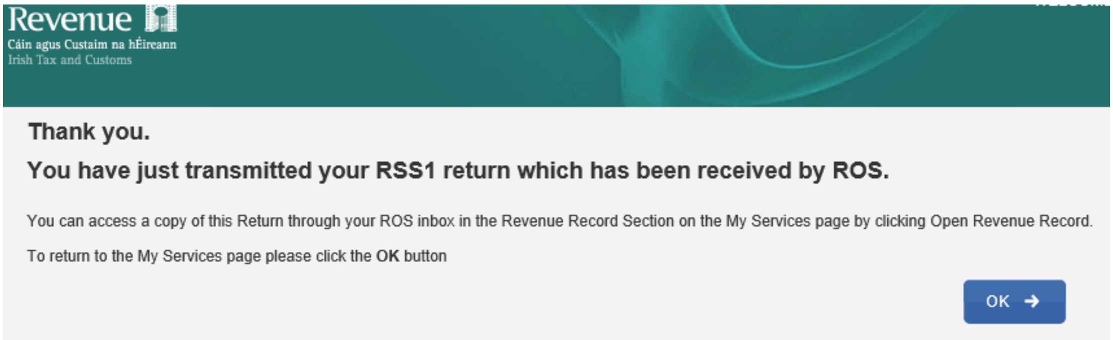


Figure 95 ROS Screenshot confirmation of return received in ROS

4.1.8 You will receive a new notification in the Client Revenue Record to confirm that you have submitted a RSS1 Return.

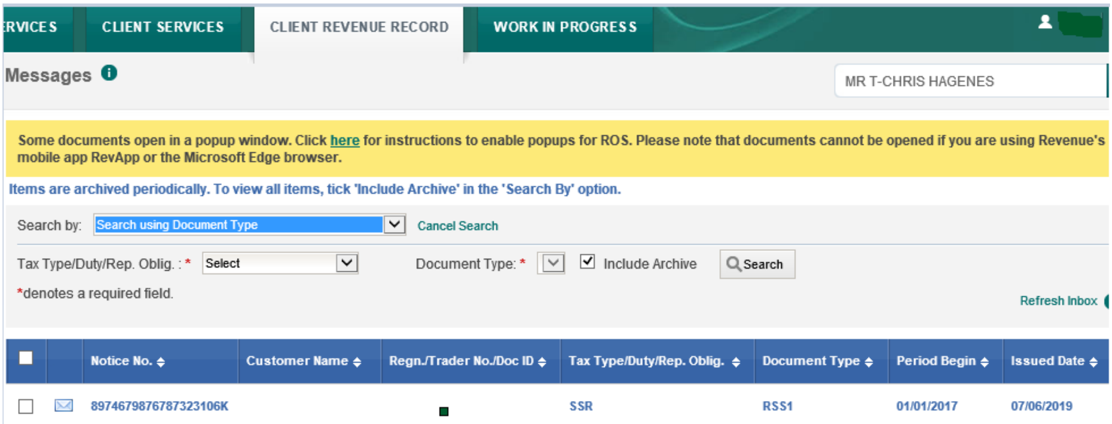


Figure 96 ROS Screenshot notification confirming submission of return

4.1.9 Click on the Notice Number for confirmation of the return submitted.

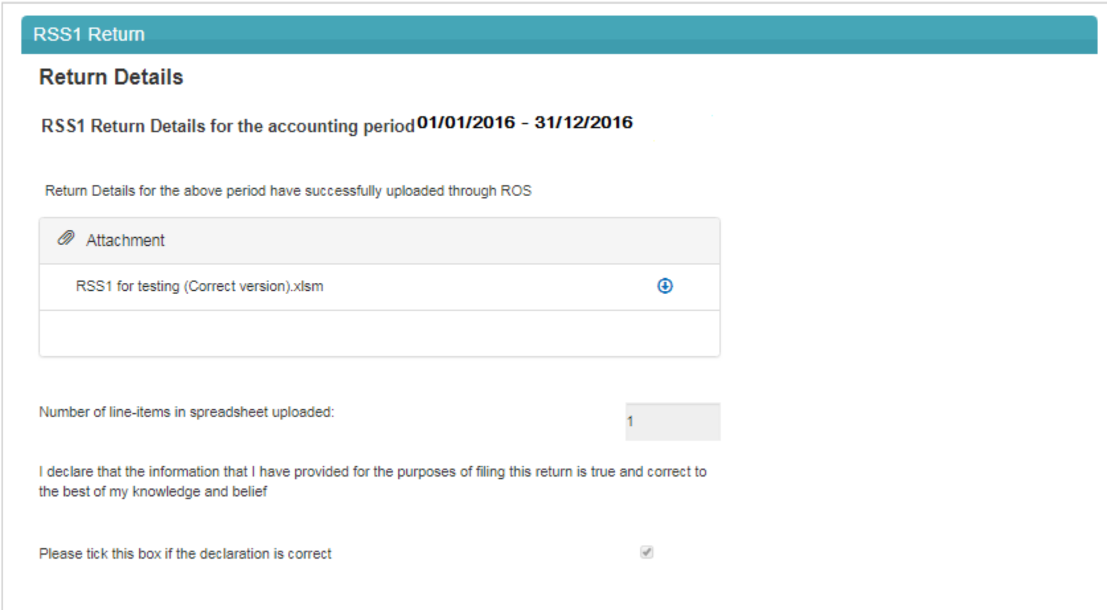


Figure 97 ROS Screenshot confirming upload through ROS

4.2 Agent Submitting KEEP1 Return

The KEEP1 Return can be downloaded from the following location [Form KEEP1](#).

4.2.1 Log on to ROS, search for Client using Client Search or Client List.

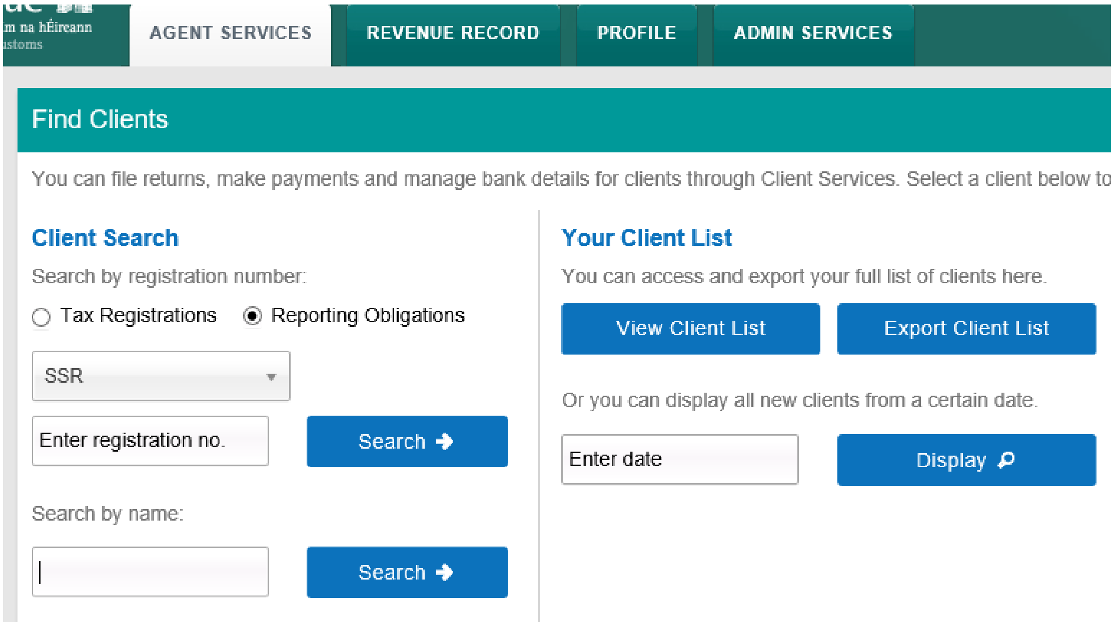


Figure 98 ROS Screenshot Agent navigating to Client Services

4.2.2 From 'Client Services', select "File a Return" – "Complete a Form Online", select Reporting obligations and "SSR" from the drop-down list.

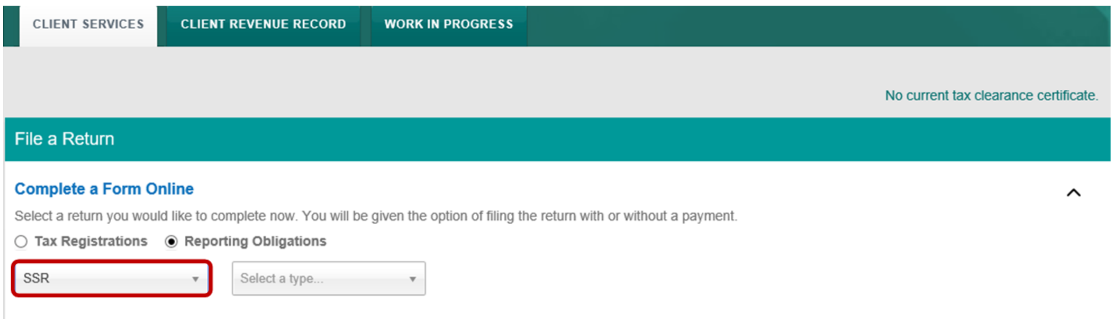


Figure 99 ROS Screenshot Agent navigating to SSR Dropdown Menu

4.2.3 Select Return Type as KEEP1 and "Submit".

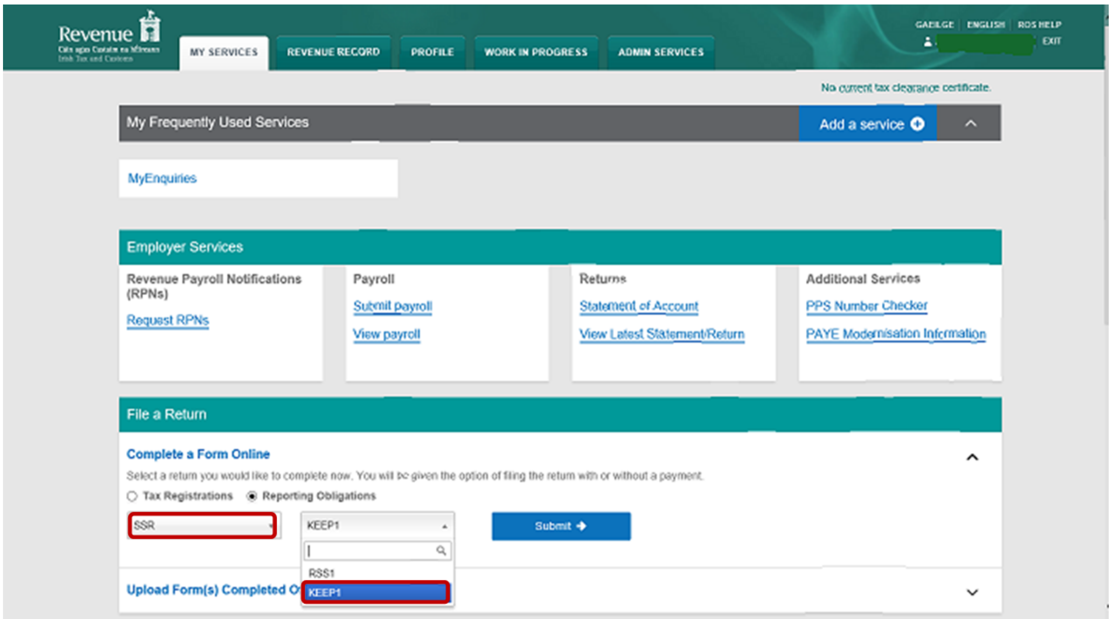


Figure 100 ROS Screenshot select KEEP1 from dropdown menu

The periods available for selection for KEEP1 Returns will be from 2018.

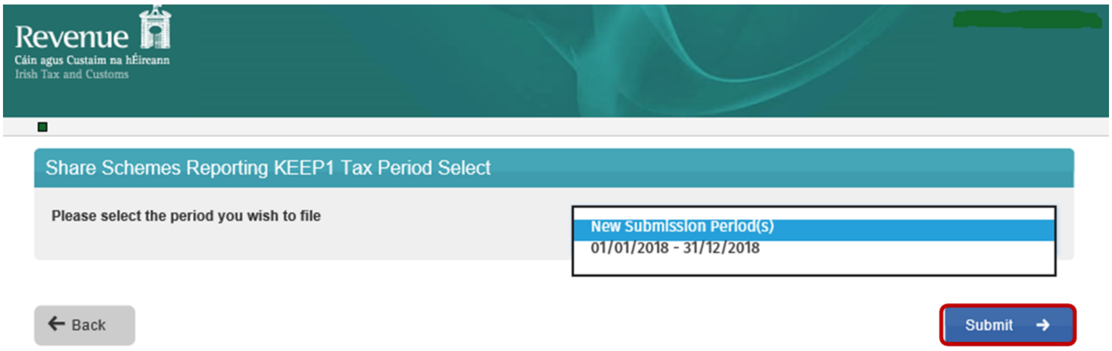


Figure 101 ROS Screenshot of Tax Periods available to file

4.2.4 Select the appropriate period for the Return and click on "Submit".

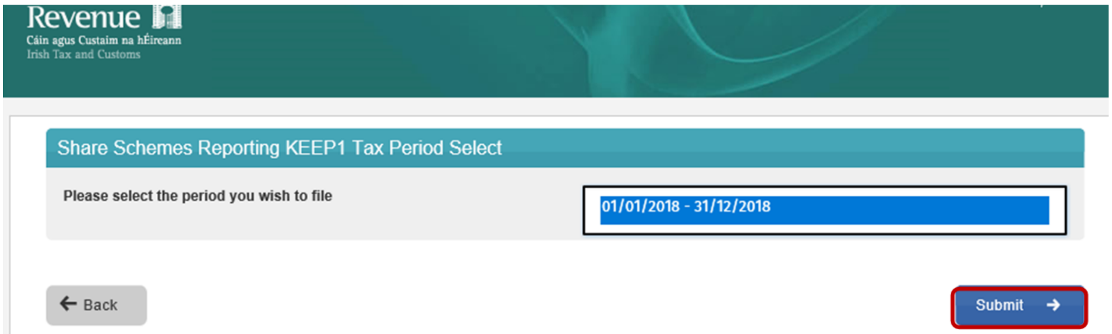


Figure 102 ROS Screenshot select year to file and submit

** If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the Return from the Revenue website, complete the details and upload the zip file generated. The KEEP1 Return can be downloaded from the following location Form KEEP1.

4.2.5 The following screen allows the zip file generated from the completed KEEP1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

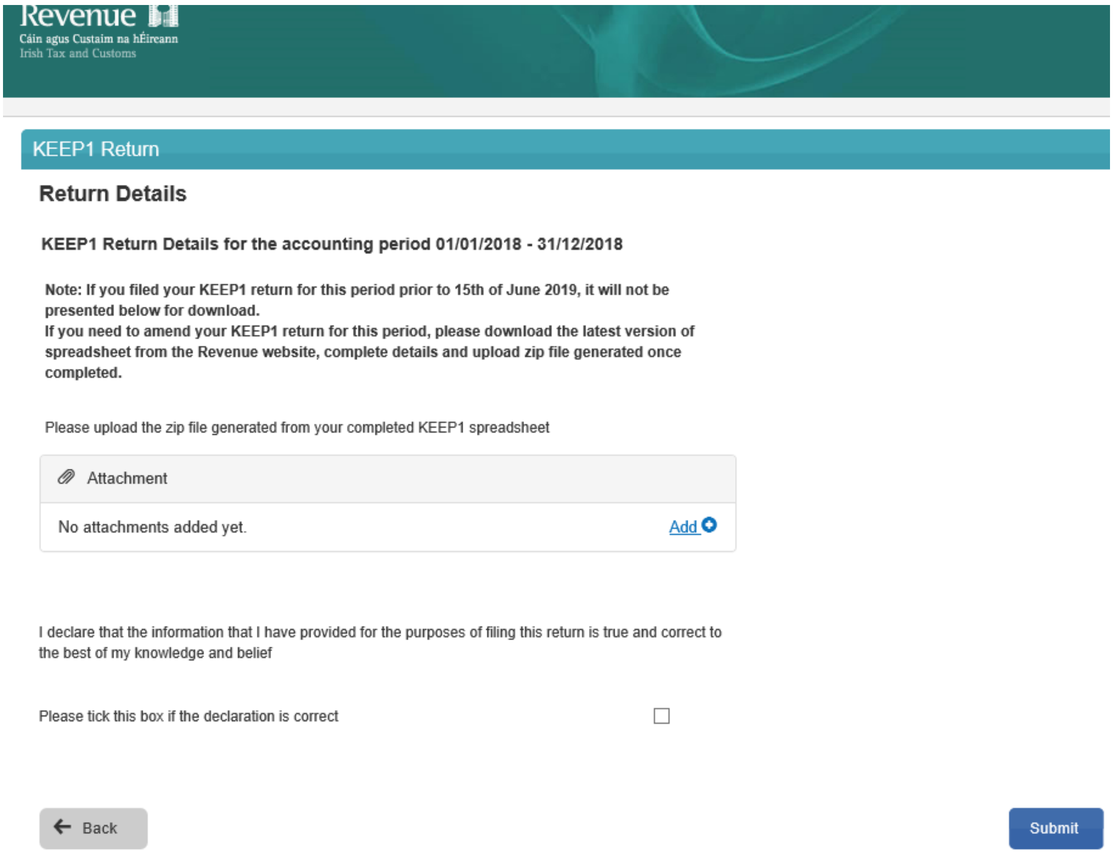


Figure 103 ROS Screenshot Upload zip file return for KEEP1

Once the appropriate file has been added, tick the declaration box and “Submit”.

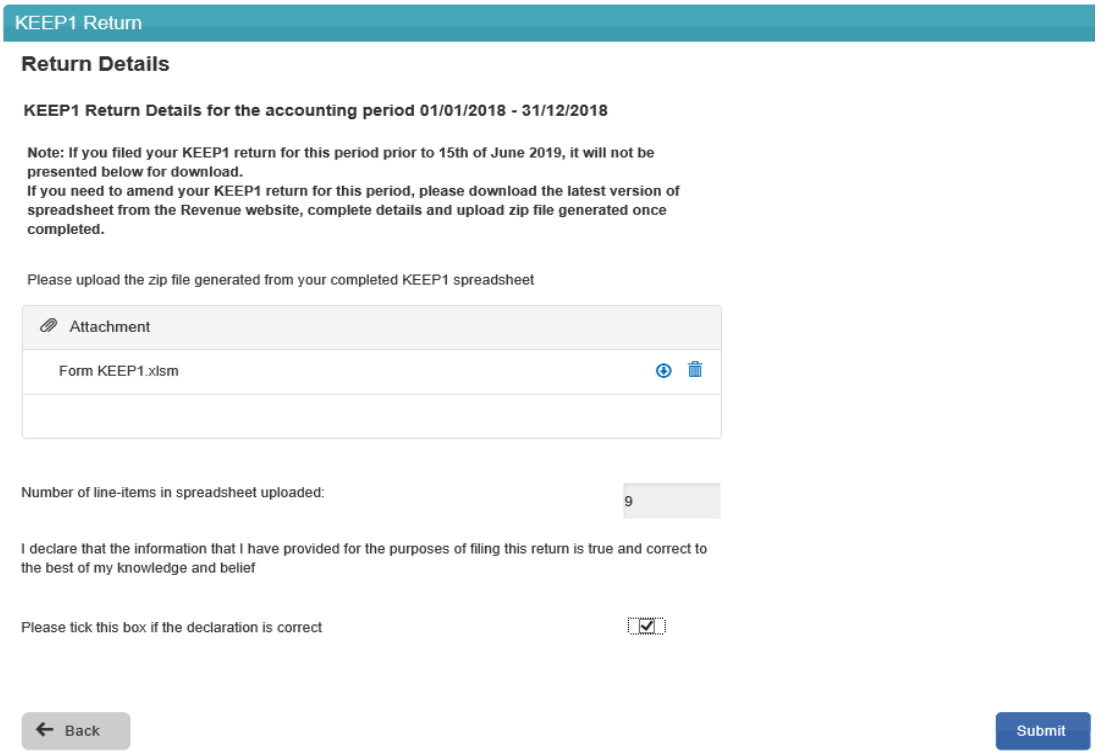


Figure 104 ROS Screenshot declaration box and submit

4.2.6 Enter Password and click “Sign & Submit”.

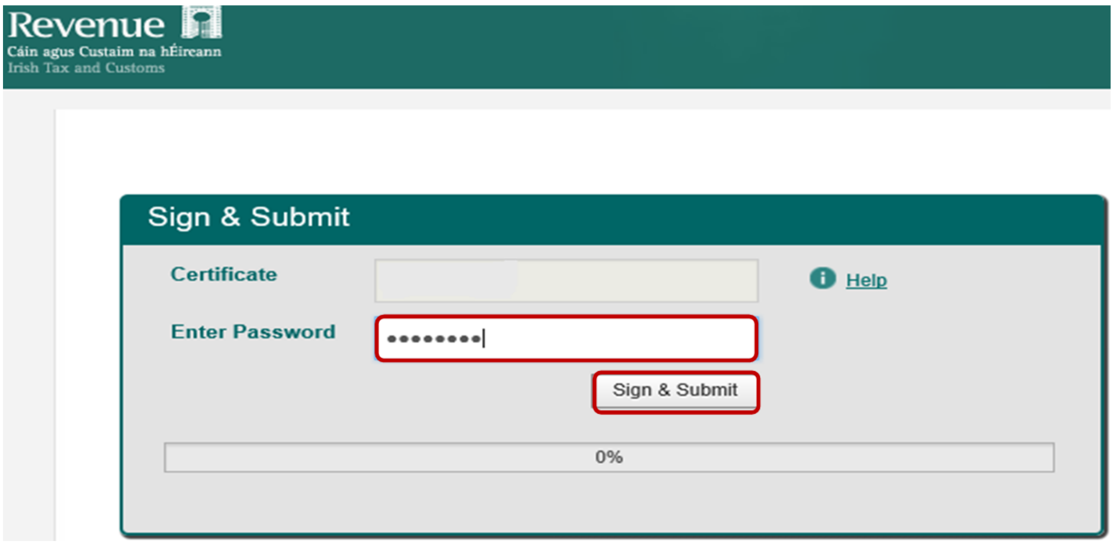


Figure 105 ROS Screenshot password request and sign and submit

4.2.7 The following confirmation screen is shown. Click “OK” to return to Revenue Record.

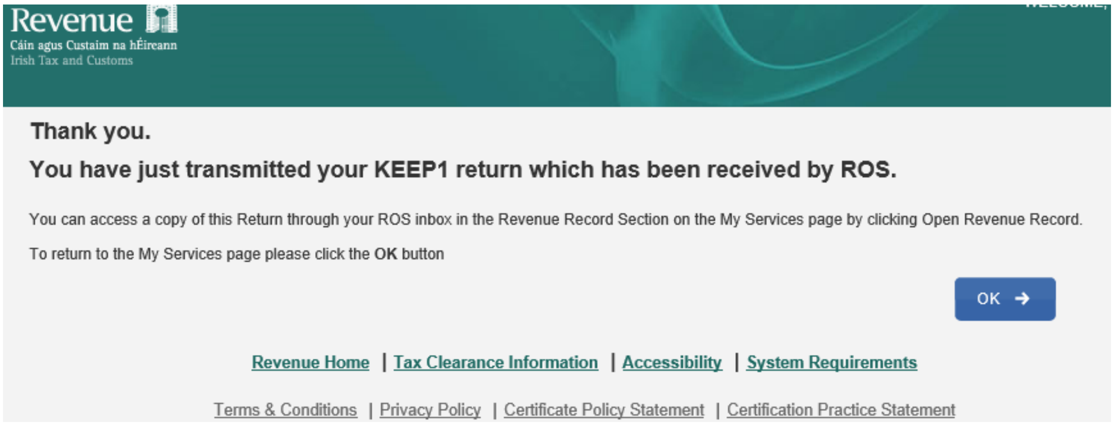


Figure 106 ROS Screenshot confirmation of KEEP1 received by ROS

4.2.8 You will receive a new notification in the Client Revenue Record to confirm that you have submitted a KEEP1 Return.

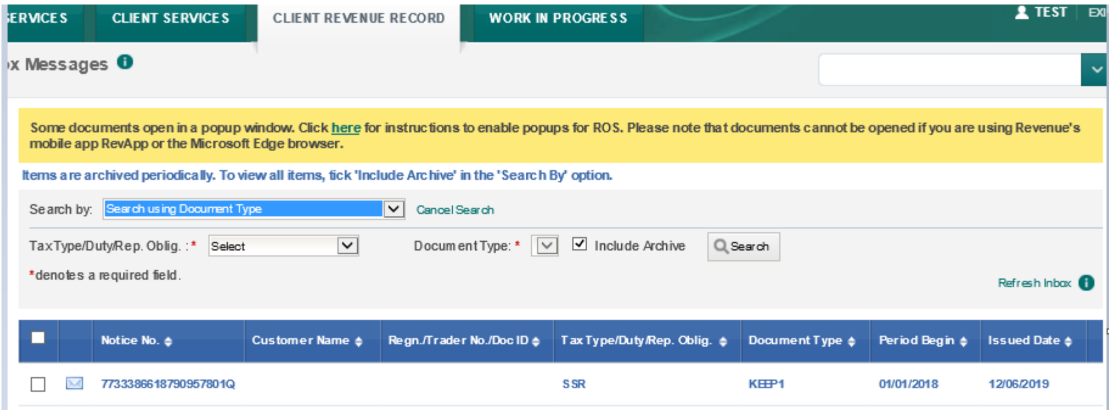


Figure 107 ROS Screenshot notification confirming submission of return

4.2.9 Click on the Notice Number for confirmation of the return submitted.

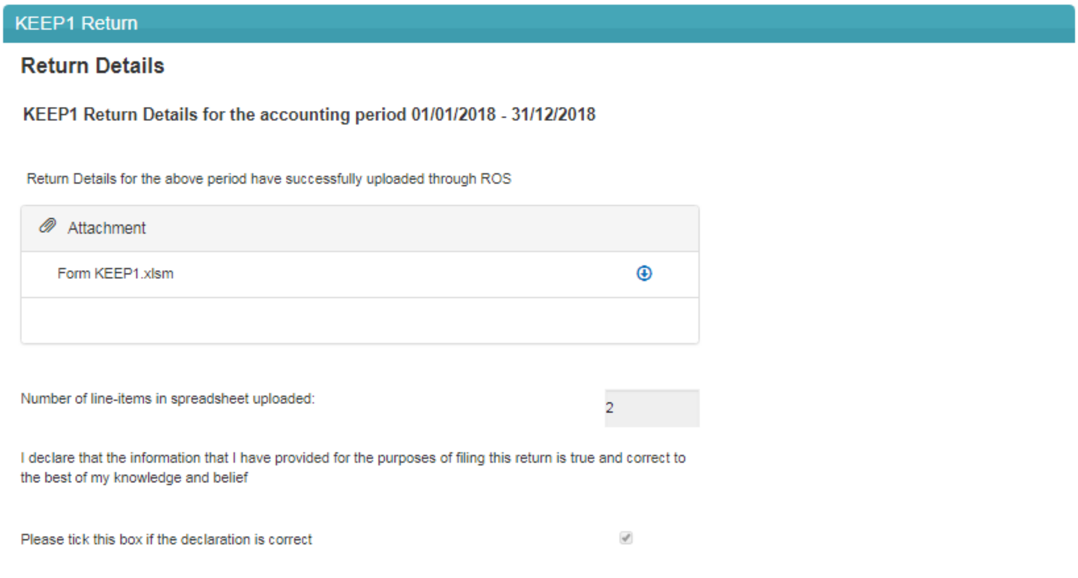


Figure 108 ROS Screenshot confirming upload through ROS

4.3 Agent Submitting ESA Return

The ESA Return can be downloaded from the following location Form ESA.

4.3.1 Log on to ROS, search for Client using Client Search or Client List.

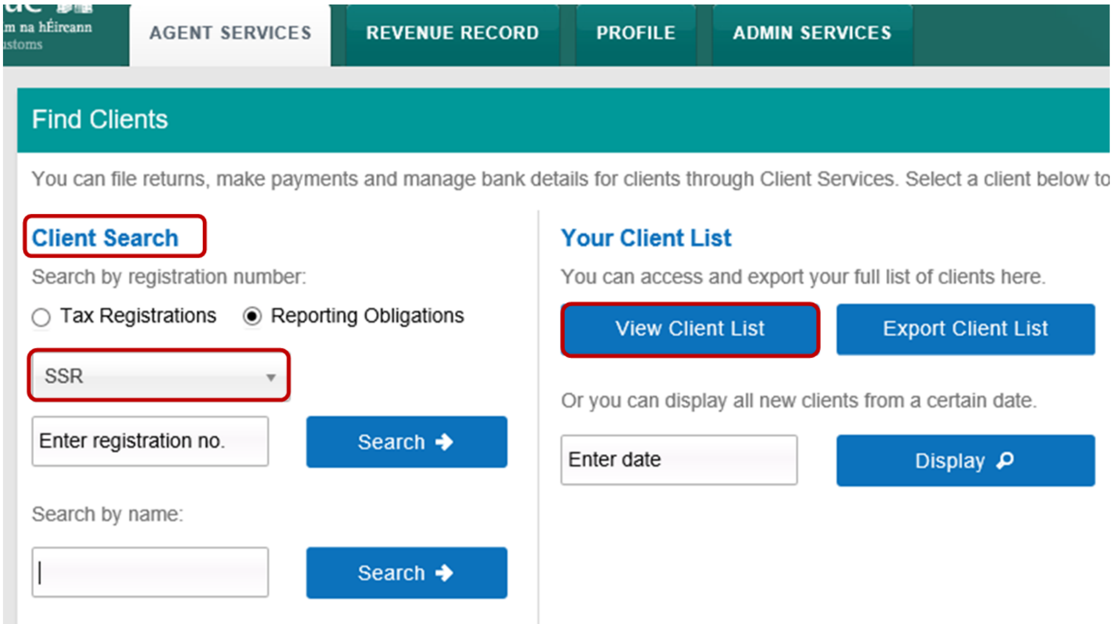


Figure 109 ROS Screenshot Agent navigating to Client Services

4.3.2 From 'Client Services', select "File a Return" – "Complete a Form Online", select Reporting Obligations and "SSR" from the drop-down list.

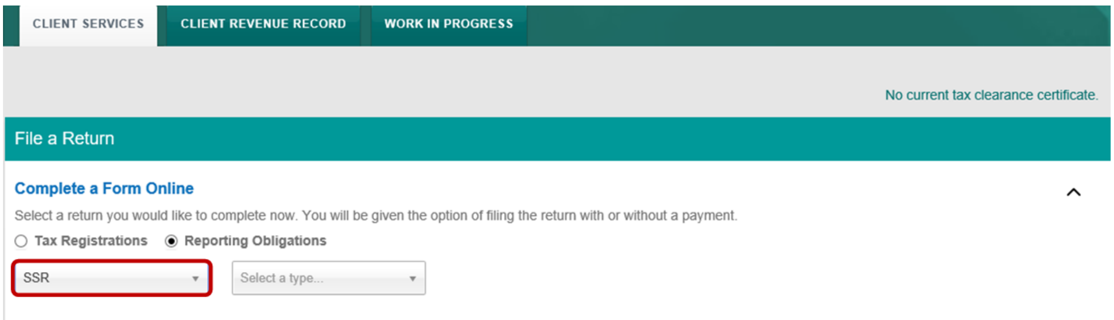


Figure 110 ROS Screenshot Agent navigating to SSR Dropdown Menu

4.3.3 Select Return Type as ESA and "Submit".

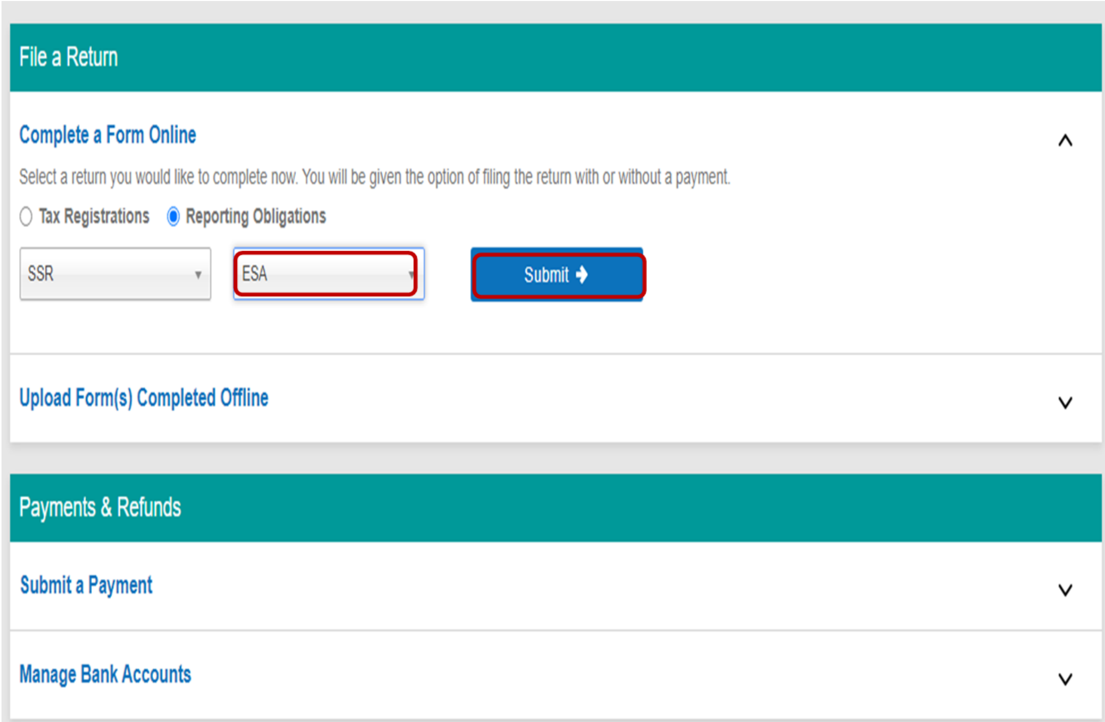


Figure 111 ROS Screenshot select ESA from dropdown menu

The periods available for selection for ESA Returns will be from 2020.

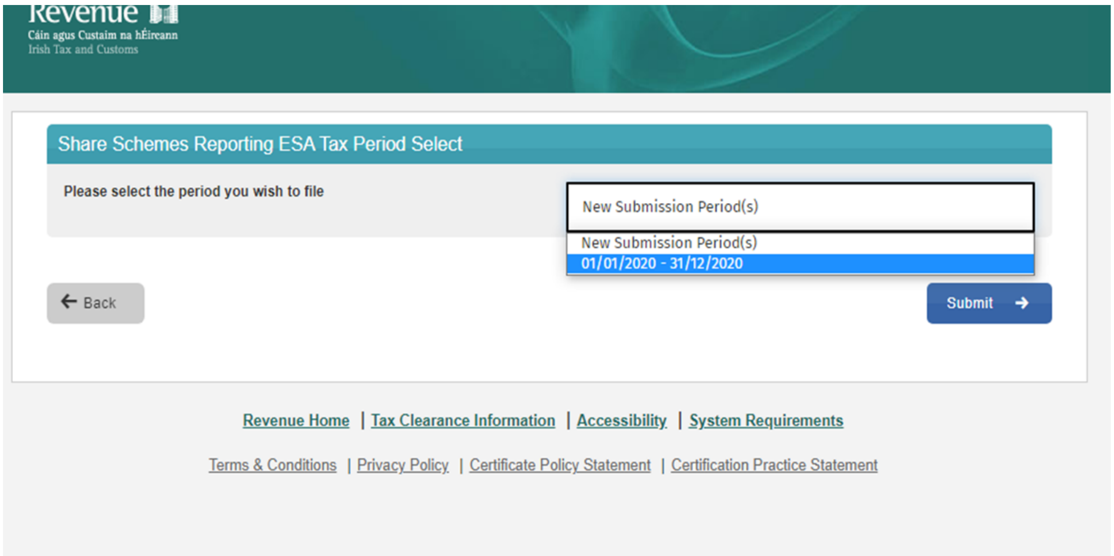


Figure 112 ROS Screenshot select Tax Period to file

4.3.4 Select the appropriate period for the return and click on "Submit".

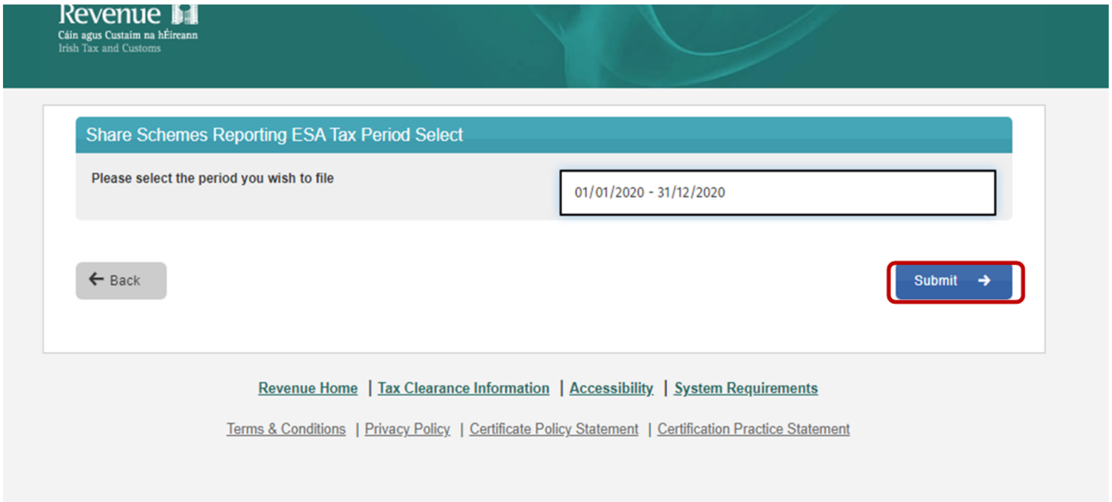


Figure 113 ROS Screenshot Tax Period submit

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the return from the Revenue website, complete the details and upload the zip file generated. The ESA Return can be downloaded from the following location Form ESA.

4.3.5 The following screen allows the zip file generated from the completed ESA Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

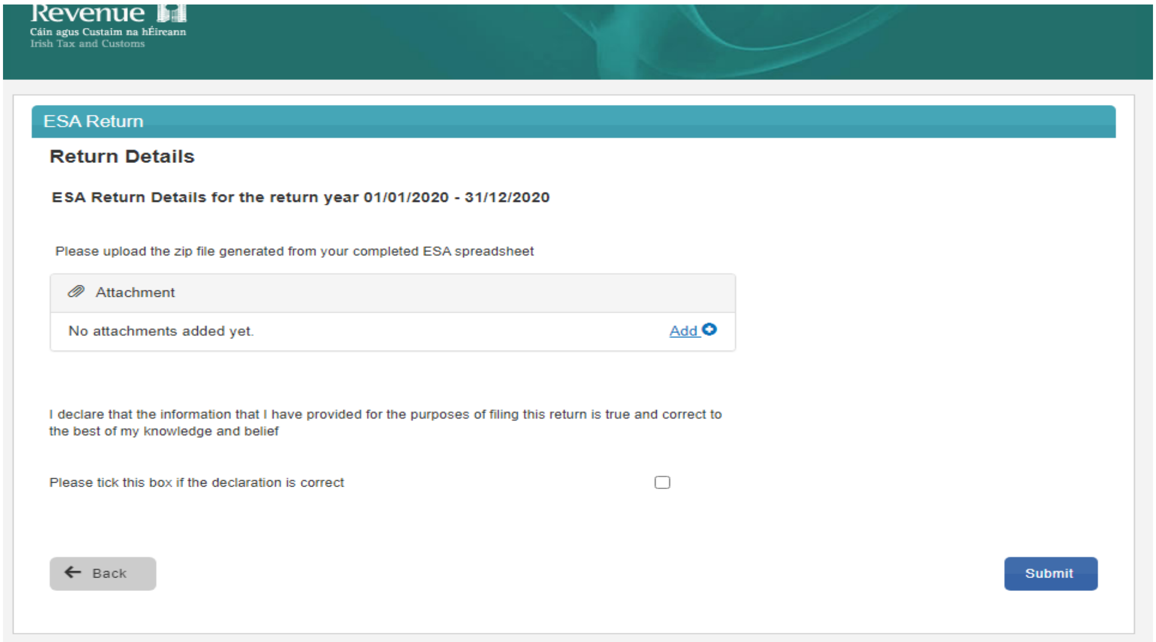


Figure 114 ROS Screenshot Upload zip file return for ESA

Once the appropriate file has been added, tick the declaration box and “Submit”.

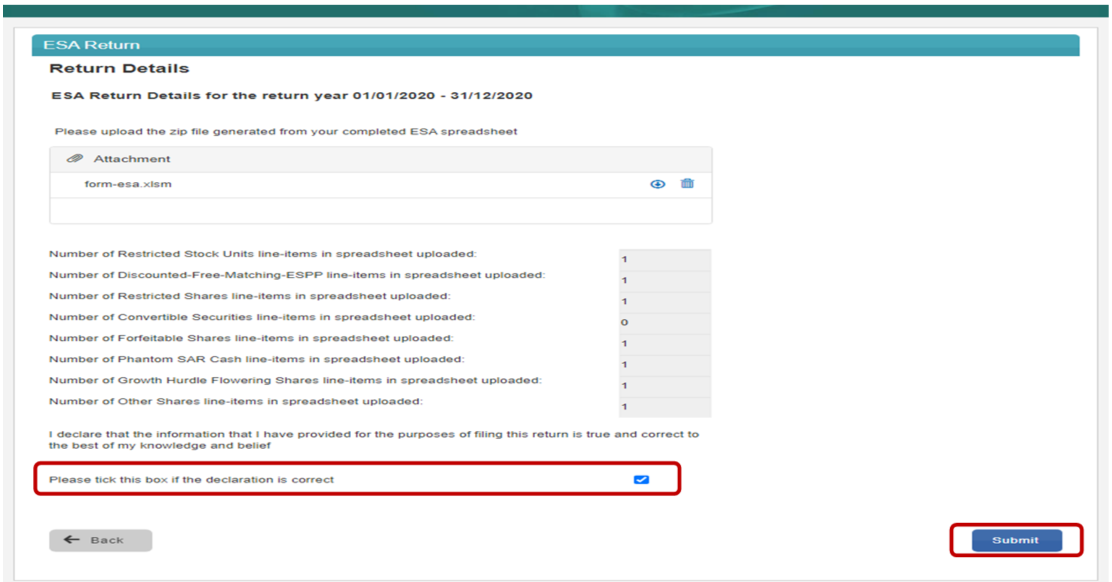


Figure 115 ROS Screenshot declaration box and submit

4.3.6 Enter Password and click “Sign & Submit”.

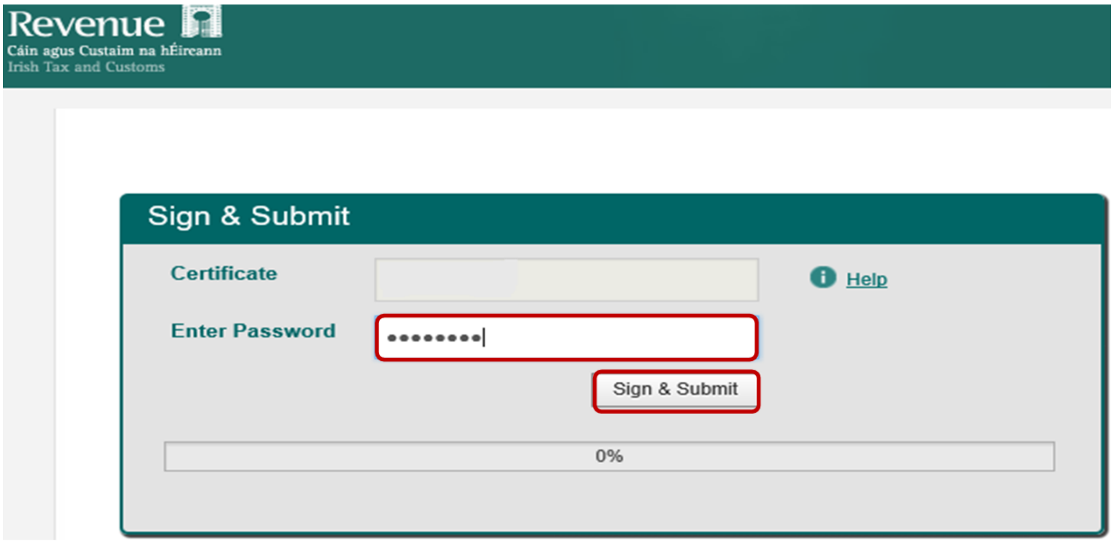


Figure 116 ROS Screenshot password request and sign and submit

4.3.7 The following confirmation screen is shown. Click “OK” to return to Client Services page.

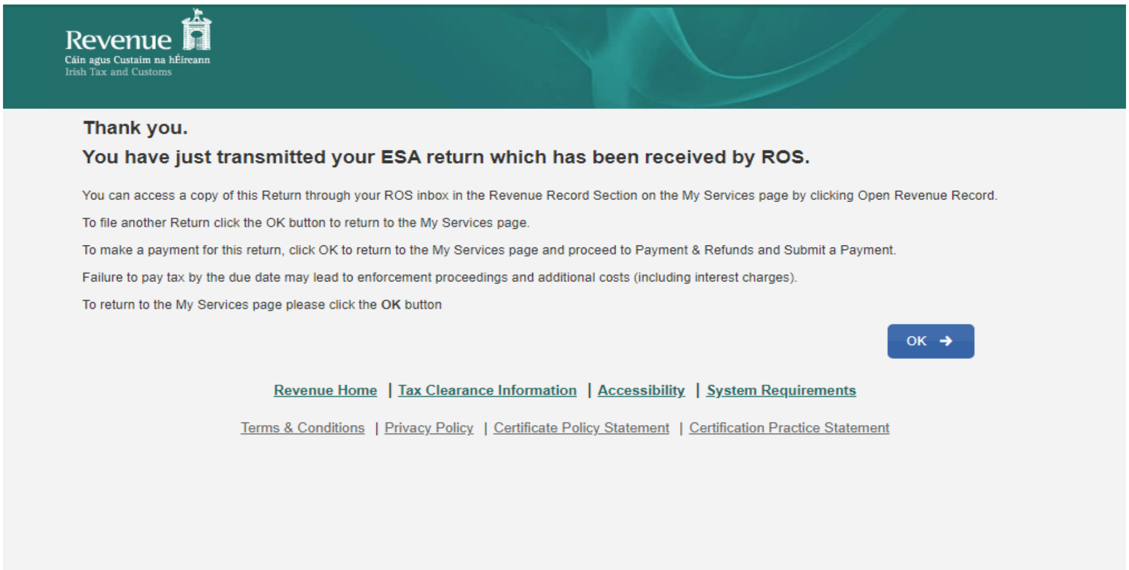


Figure 117 ROS Screenshot confirmation of return received in ROS

4.3.8 You will receive a new notification in the Client Revenue Record to confirm that you have submitted an ESA Return.

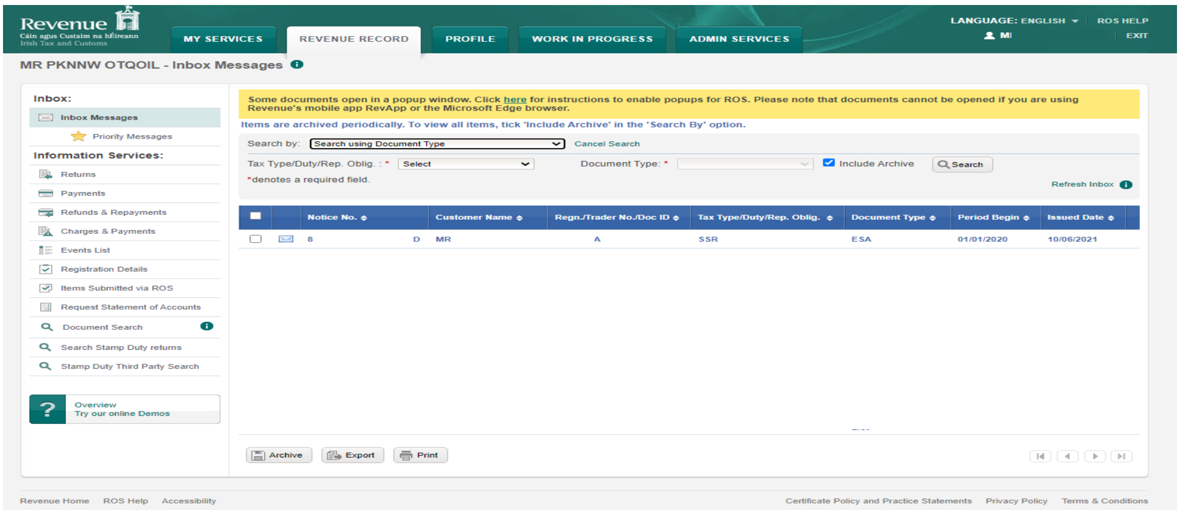
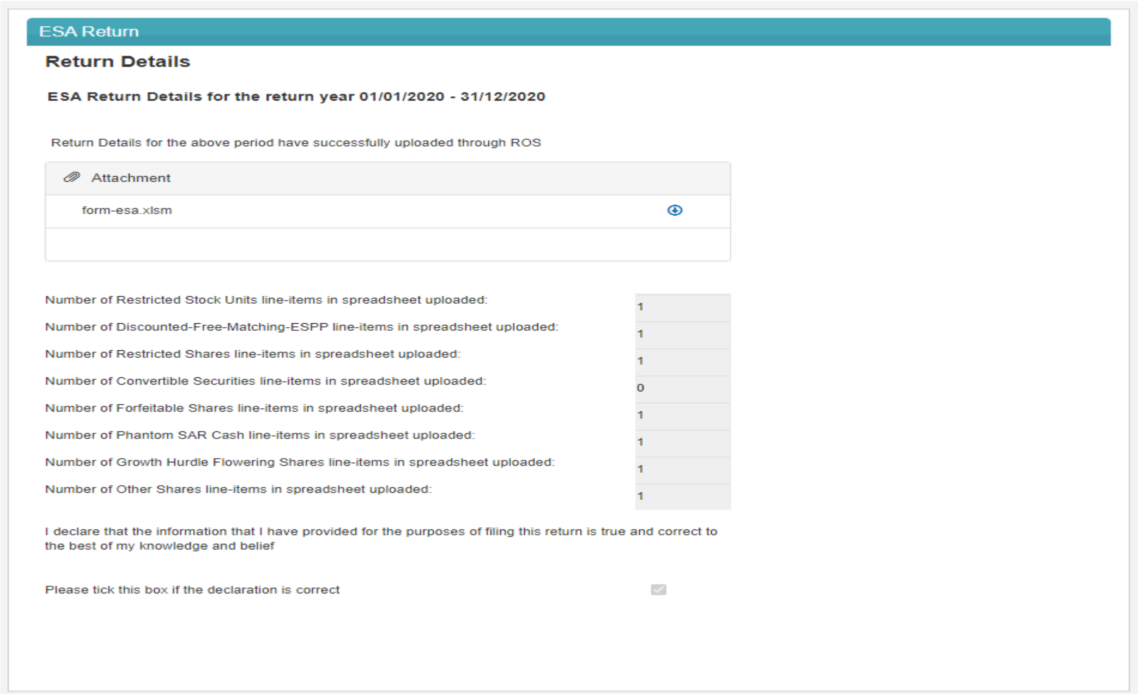


Figure 118 ROS Screenshot notification confirming submission of return

4.3.9 Click on the Notice Number for confirmation of the return submitted.


ESA Return

Return Details

ESA Return Details for the return year 01/01/2020 - 31/12/2020

Return Details for the above period have successfully uploaded through ROS

Attachment

form-esa.xlsm

Number of Restricted Stock Units line-items in spreadsheet uploaded:	1
Number of Discounted-Free-Matching-ESPP line-items in spreadsheet uploaded:	1
Number of Restricted Shares line-items in spreadsheet uploaded:	1
Number of Convertible Securities line-items in spreadsheet uploaded:	0
Number of Forfeitable Shares line-items in spreadsheet uploaded:	1
Number of Phantom SAR Cash line-items in spreadsheet uploaded:	1
Number of Growth Hurdle Flowering Shares line-items in spreadsheet uploaded:	1
Number of Other Shares line-items in spreadsheet uploaded:	1

I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

Please tick this box if the declaration is correct

Figure 119 ROS Screenshot confirming upload through ROS

4.3.10 ESA return common filing issues

- Non-numeric characters entered in numeric only fields

Use of the € character is not required in the value fields. Only numbers should be entered in these fields.

Use of a comma or similar characters to delineate thousands is not permitted.

Example: Incorrect entry 1,000 Correct entry 1000

Additionally, a comma separator should not be used to separate EURO and cents. A decimal point should be used.

Example: Incorrect entry 1000,50 Correct entry 1000.50

Avoid the use of special characters or extra successive spacing in field entries.

The following characters are not permitted.

[“\!£$%^&*(<)+={>}|':;`#~?/-]

- Currencies other than EURO.

All monetary values are recorded as EURO. Where other currencies have been used, they should be converted to EURO using the relevant exchange rates applicable before recording them on the ESA return.

- Blank rows

All rows should be completed without spacing between the rows.

The above issues commonly occur when data is copied and pasted from another document. Care should be taken when transferring data in this manner to ensure it is correctly entered on the ESA return.

- Unit share price entered rather than total shareholding value.

Certain fields request the total amount be entered, for example, the total number of shares acquired or the total market value of the shares at the date of acquisition. The total shareholding value must be entered in these fields rather than the unit share price.

Example:

John Smith acquired 500 shares with a market value of €10 per share. He paid €5 per share for the acquisition.

ESA return entries as follows

Total number of shares acquired	500
Total market value of the shares at date of acquisition (€)	5000
Total amount paid (if any) for the shares (€)	2500

4.4 Agent Submitting ESS1 Return

The ESS1 Return can be downloaded from the following location Form ESS1.

4.4.1 Log on to ROS, search for Client using Client Search or Client List.

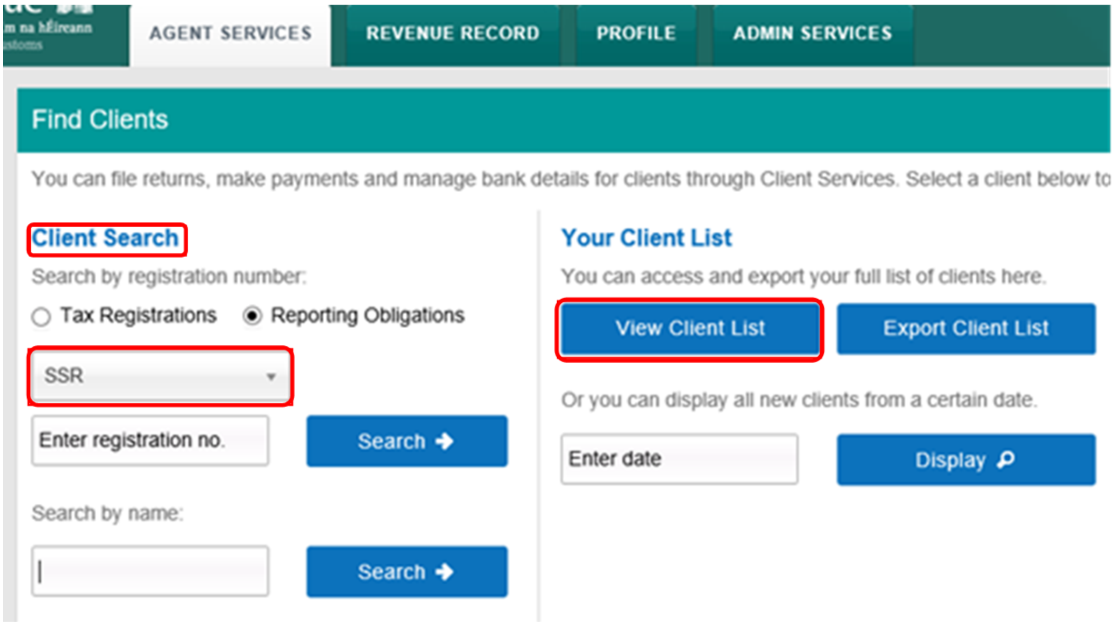


Figure 120 ROS Screenshot Agent Navigating to Client Services

4.4.2 From 'Client Services', select "File a Return" – "Complete a Form Online", select Reporting obligations and "SSR" from the drop-down list.

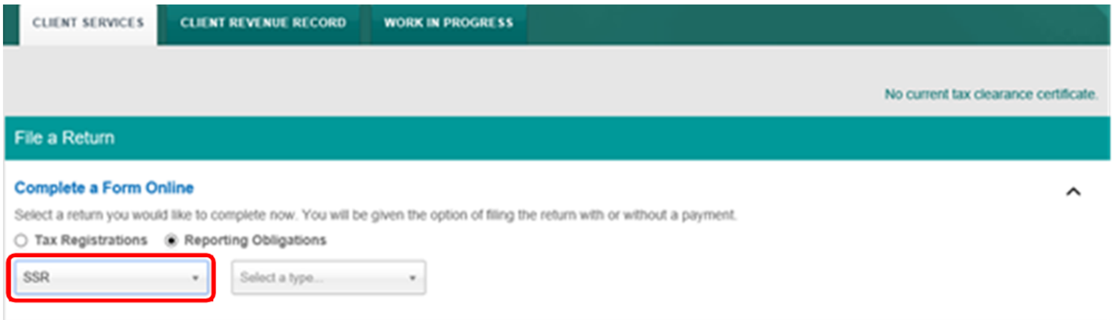


Figure 121 ROS Screenshot Agent Navigating to SSR Dropdown Menu

4.4.3 Select Return Type as ESS1 and "Submit".

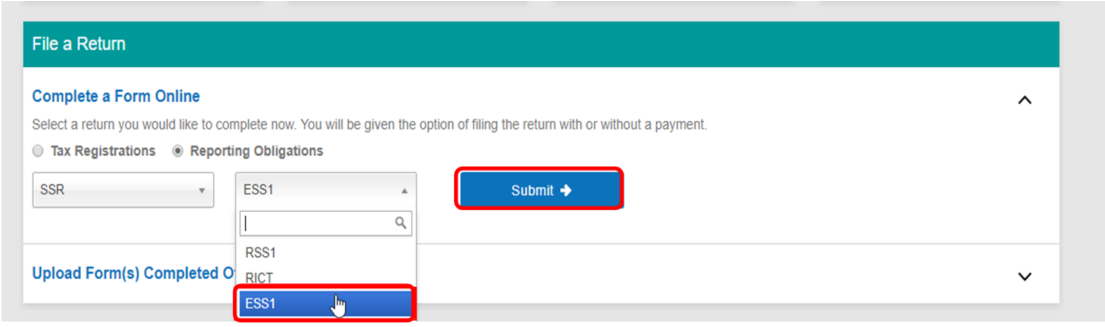


Figure 122 ROS Screenshot Select ESS1 from Dropdown Menu

The period(s) available for selection for ESS1 Returns will be from 2019.

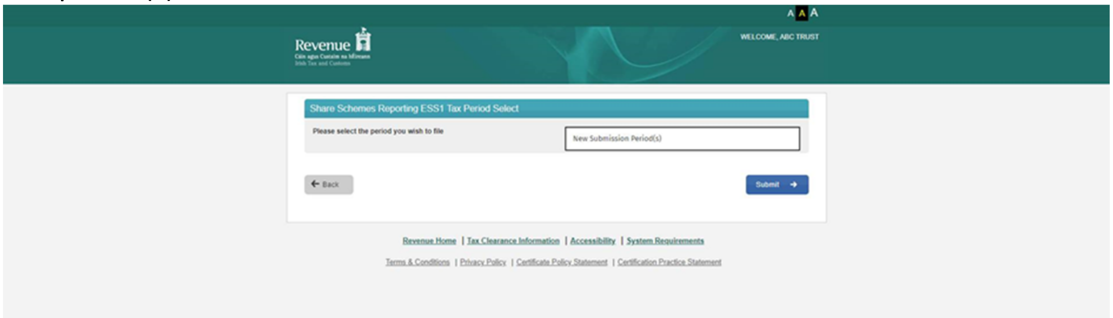


Figure 123 ROS Screenshot Tax Periods available to file

4.4.4 Select the appropriate period for the Return and click on "Submit"

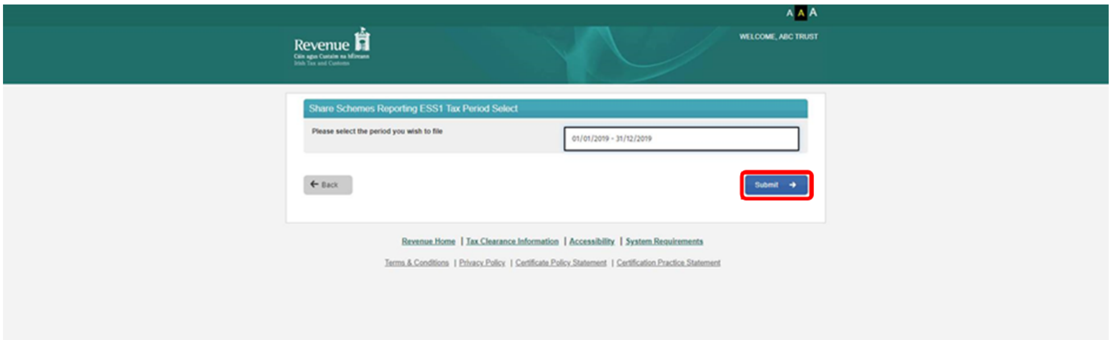


Figure 124 ROS Screenshot select appropriate Tax Period and submit

4.4.5 Online Form ESS1 Explanatory notes

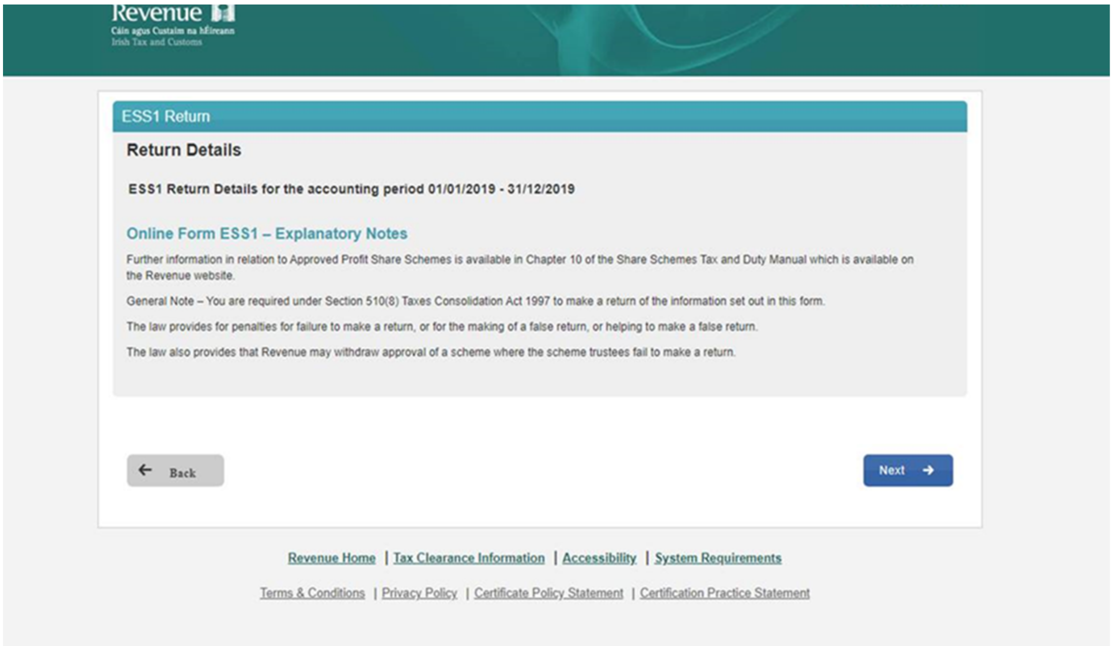


Figure 125 ROS Screenshot online Form ESS1 explanatory notes

4.4.6 Nil Return details for ESS1.

If you are filing a nil return, then tick the Nil Return Box. You are not required to fill in other screens and can submit the screen below only

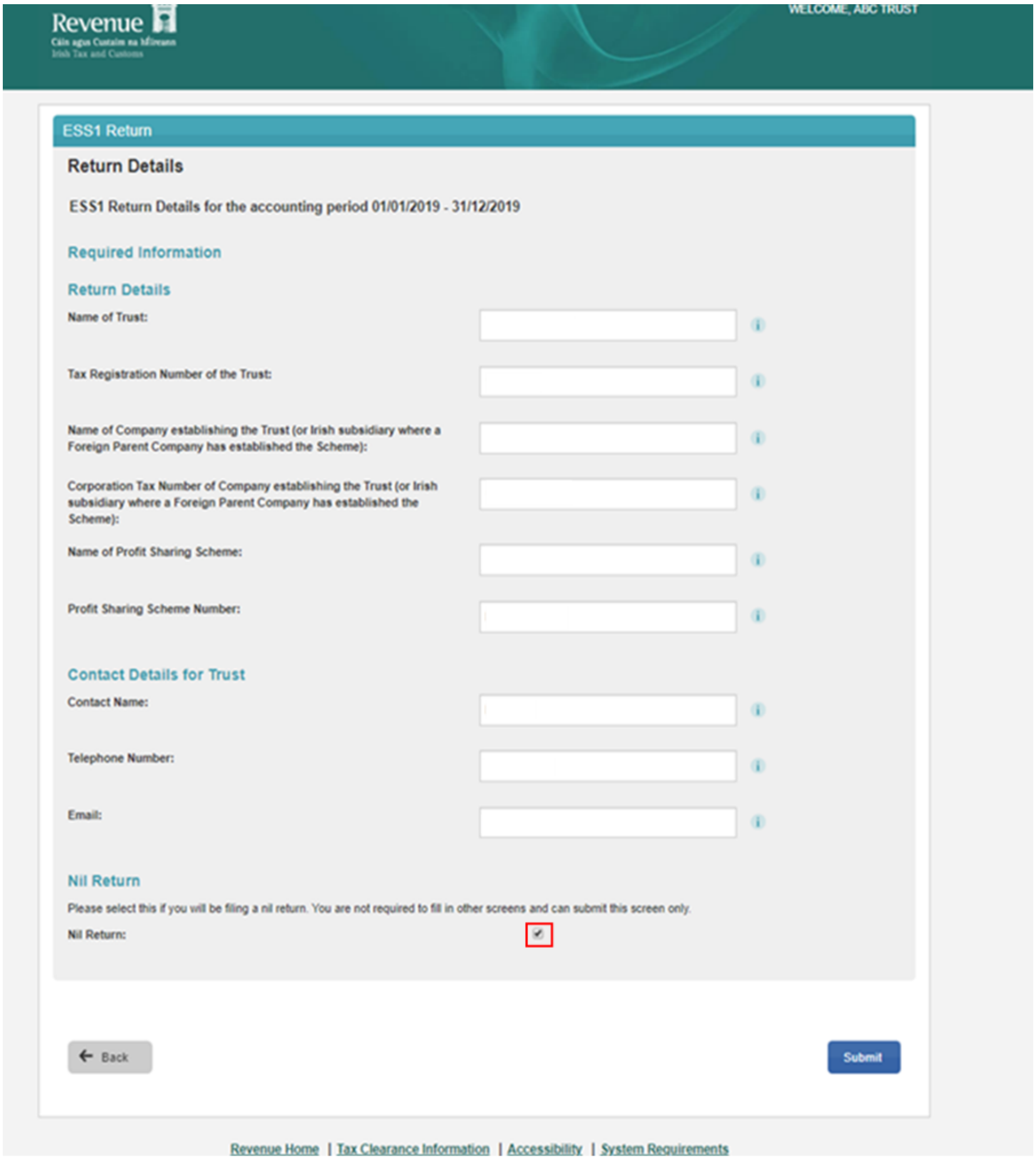


Figure 126 ROS Screenshot Nil Return details for ESS1

4.4.7 Return Details

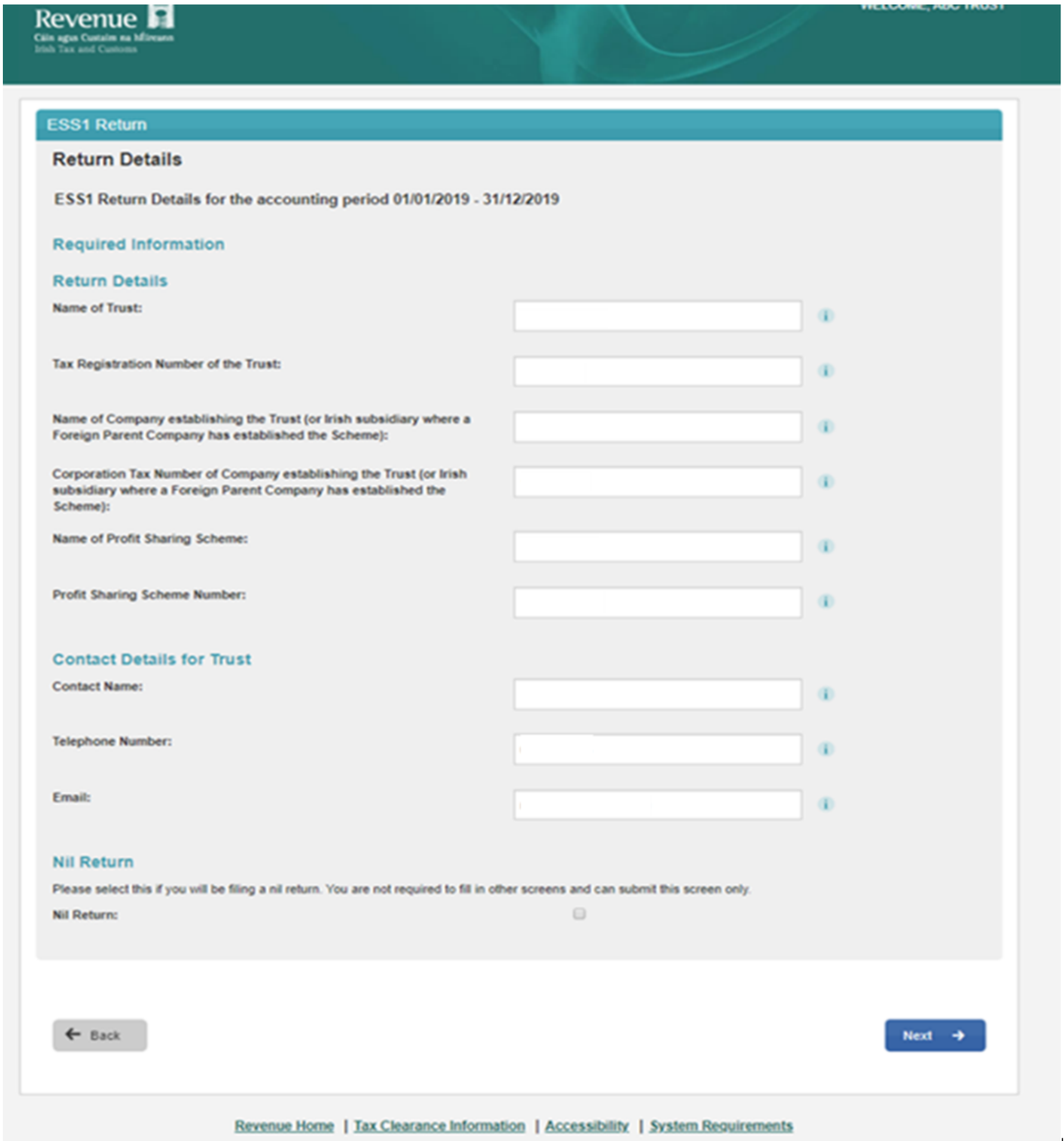


Figure 127 ROS Screenshot Return details for ESS1

4.4.8 Return Details – Add a Participating Company

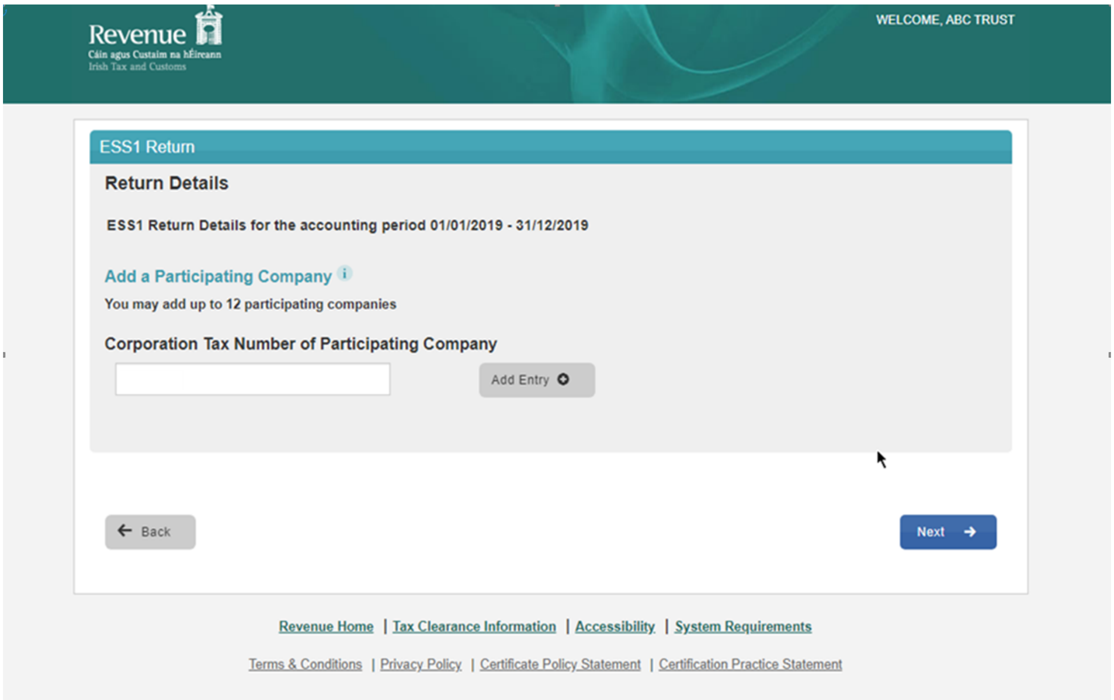


Figure 128 ROS Screenshot - Add a Participating Company

4.4.9 Return Details – Participating Company added

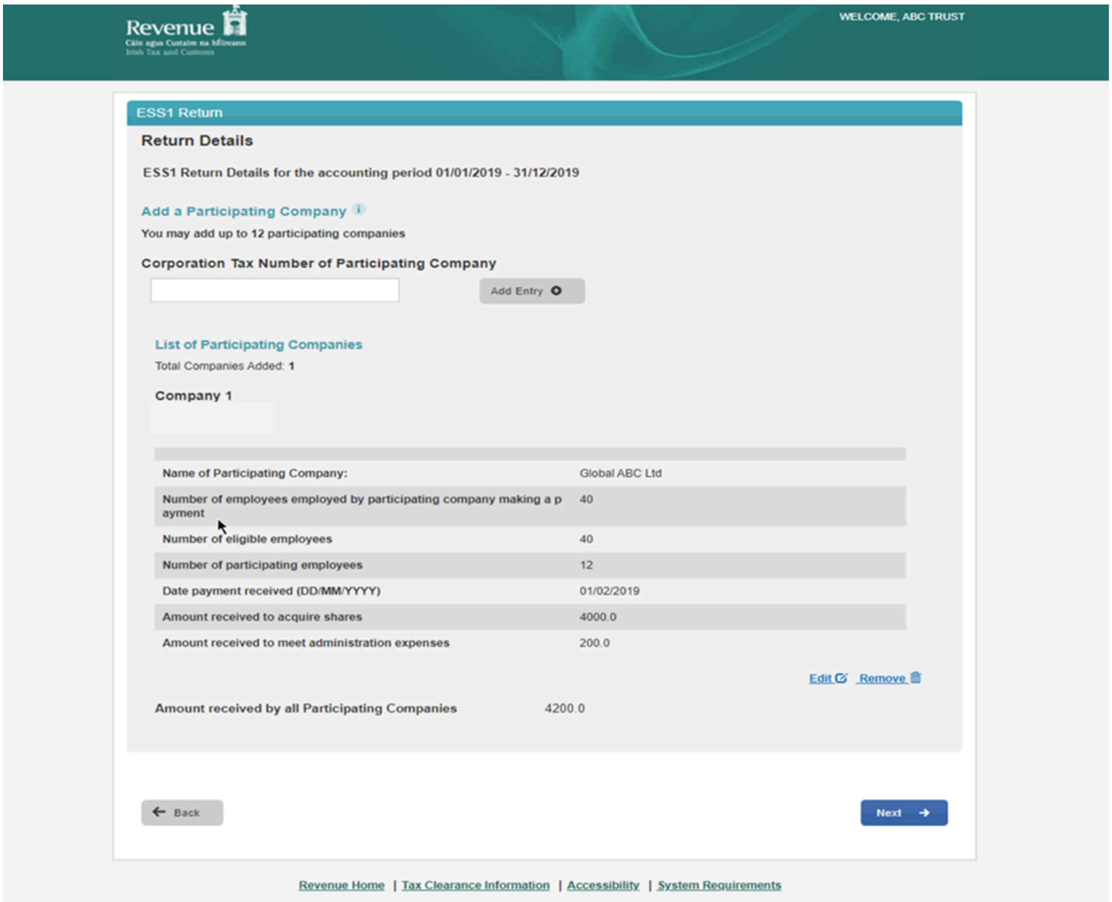


Figure 129 ROS Screenshot Participating Company details

4.4.10 Return Details Part A

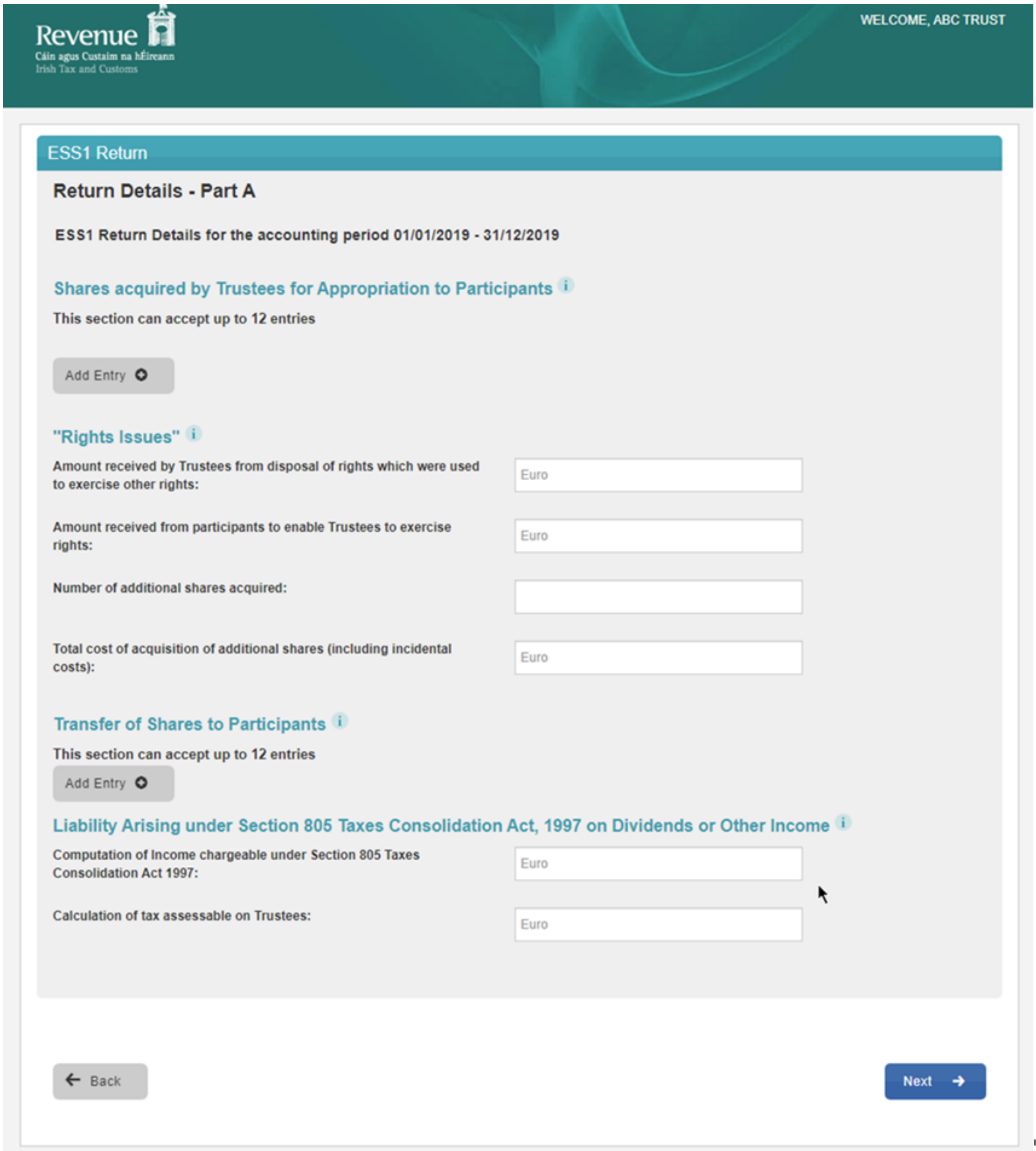


Figure 130 ROS Screenshot Return details Part A

4.4.11 Return Details Part B.

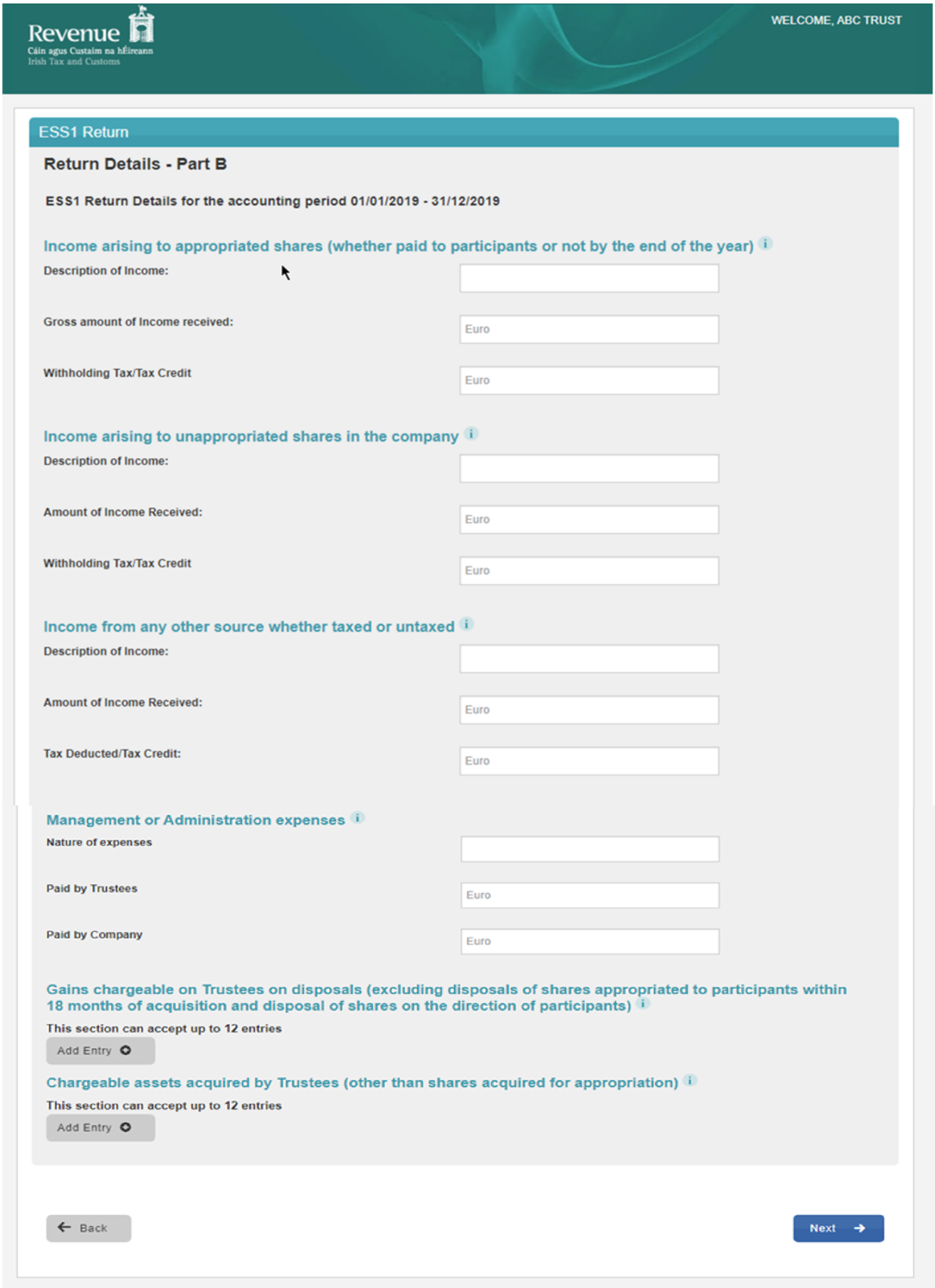


Figure 131 ROS Screenshot Return Details Part B

If you have already submitted a return for any period that is now to be amended, then it will be necessary to download the latest version of the Return from the Revenue website, complete the details and upload the zip file generated. The ESS1 Return can be downloaded from the following location Form ESS1.

4.4.12 The following screen allows the zip file generated from completed ESS1 Return to be uploaded by clicking on the Add below. Browse to location of saved file to upload Return.

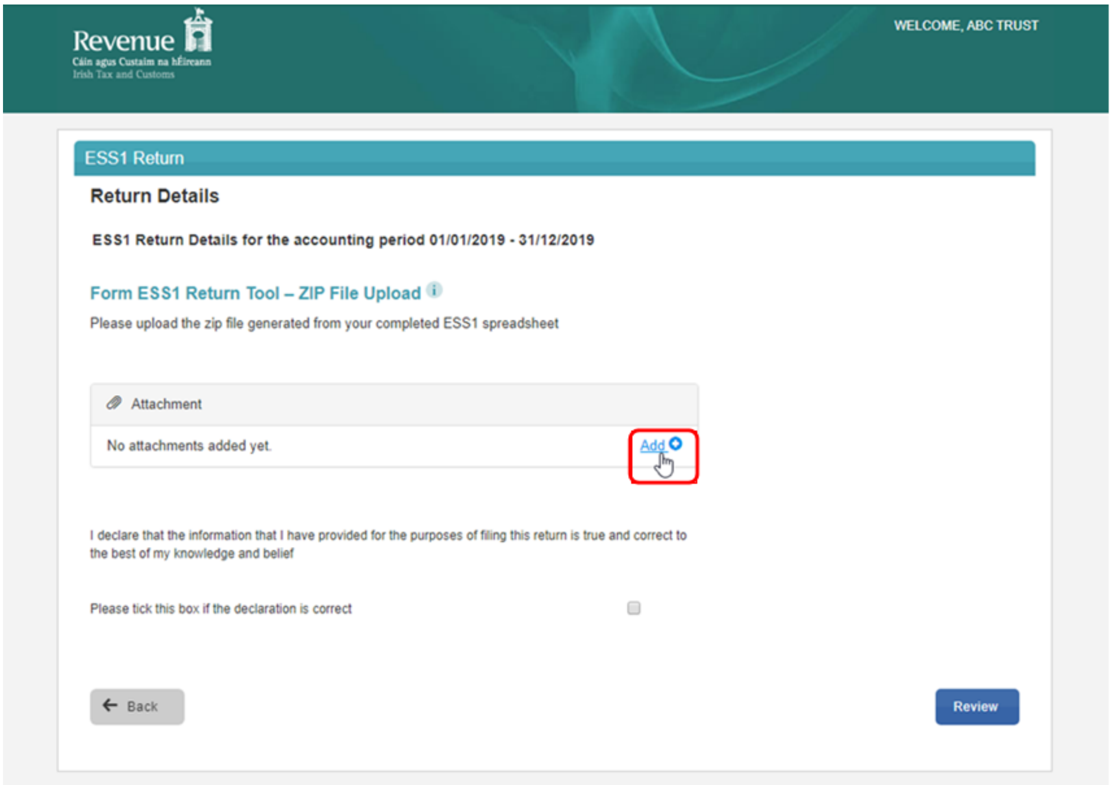


Figure 132 ROS Screenshot Add ESS1 ZIP File for upload

4.4.13 Once the appropriate file has been added, tick the declaration box and "Submit"

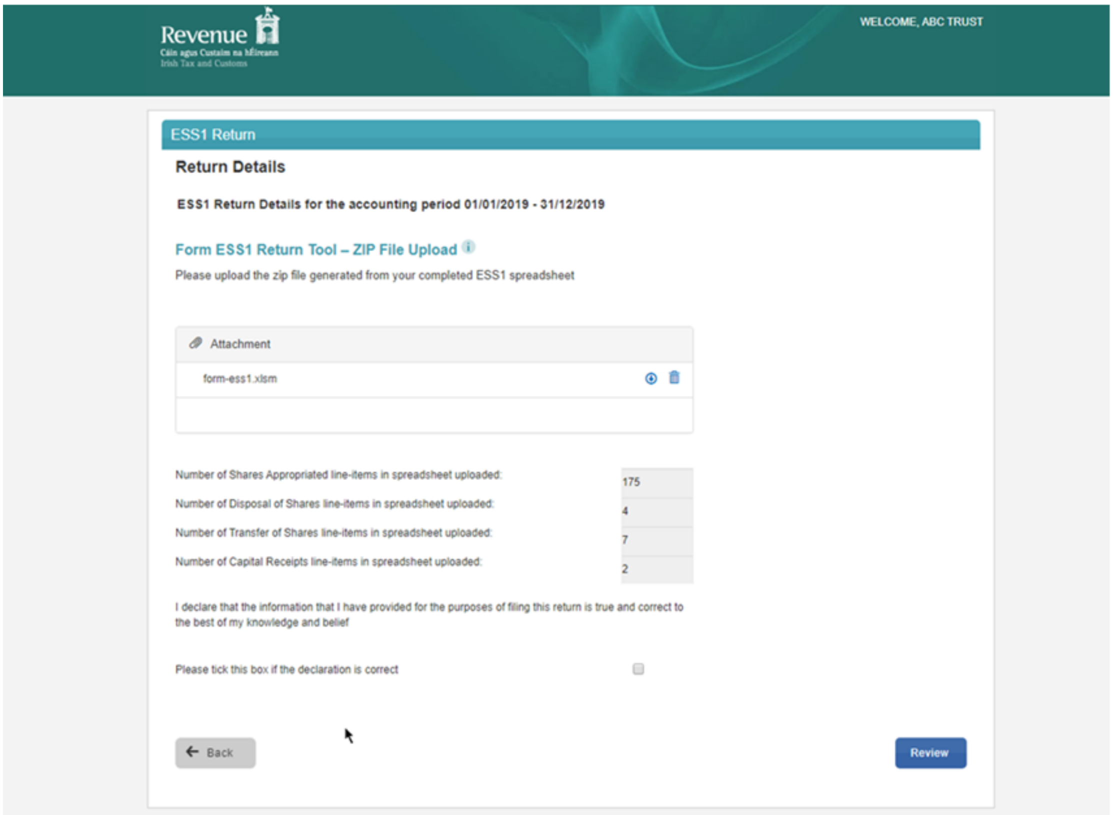


Figure 133 ROS Screenshot Tick Declaration Box and Submit

4.4.14 Enter Password and click "Sign and Submit"

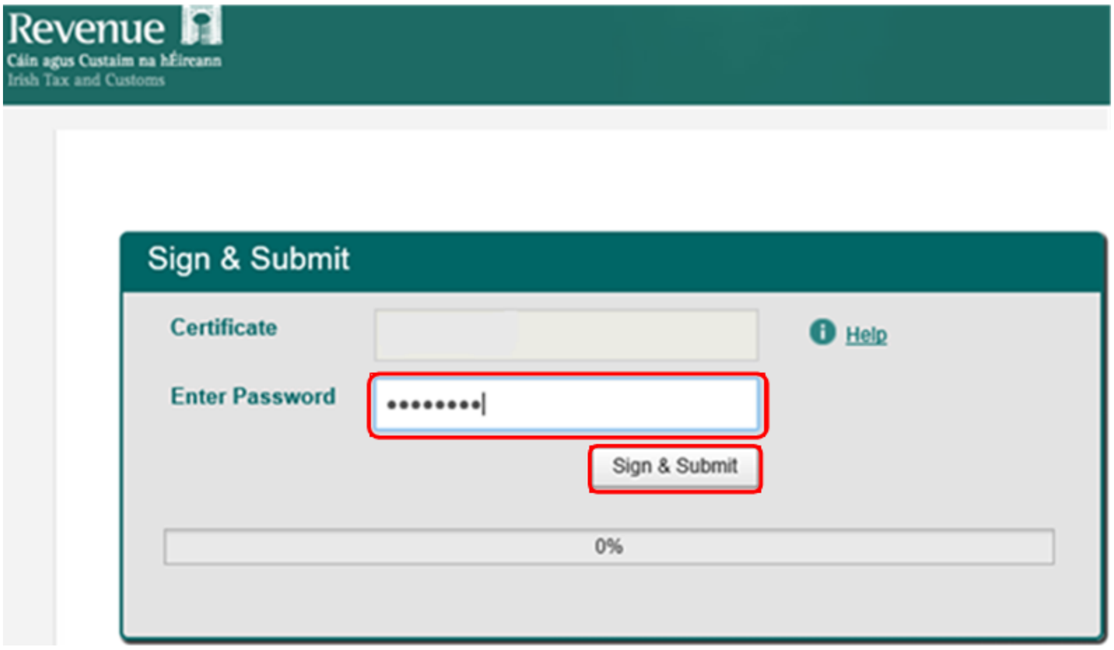


Figure 134 ROS Screenshot Enter Password request, sign and submit

4.4.15 The following confirmation screen is shown. Click "OK" to return to Revenue Record

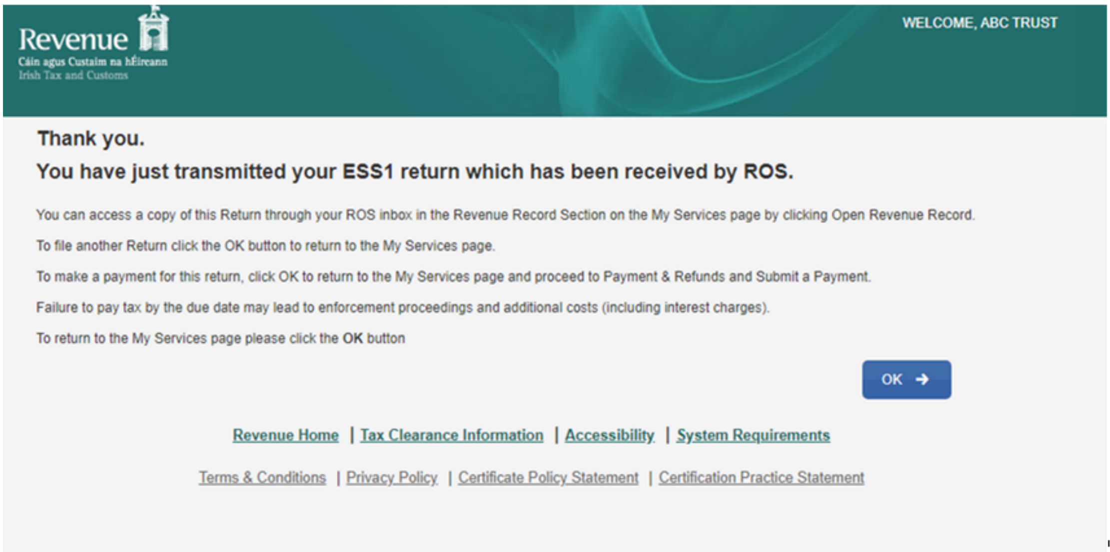


Figure 135 ROS Screenshot confirmation of upload received

4.4.16 You will receive a new notification in the Client Services inbox messages to confirm that you have submitted the ESS1 Return. Click on the Notice Number for confirmation of the return submitted.

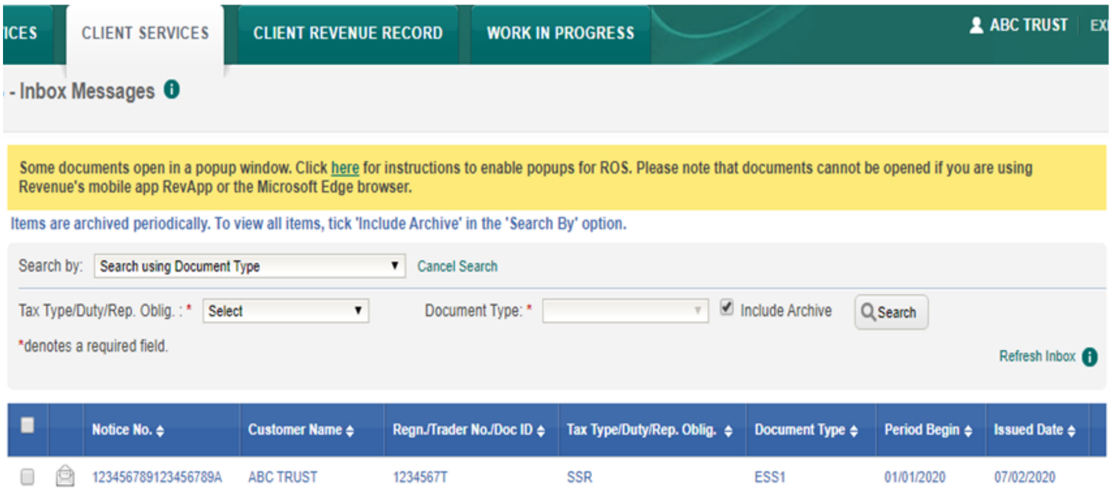


Figure 136 ROS Screenshot notification confirming submission of return

5. Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

This step is only relevant if the Customer is not already registered for ROS.

The Customer must register for ROS using the Tax Registration Number provided by Revenue.

Details on how to register for ROS are available on the Revenue website.

Figure 137 Select Online Services

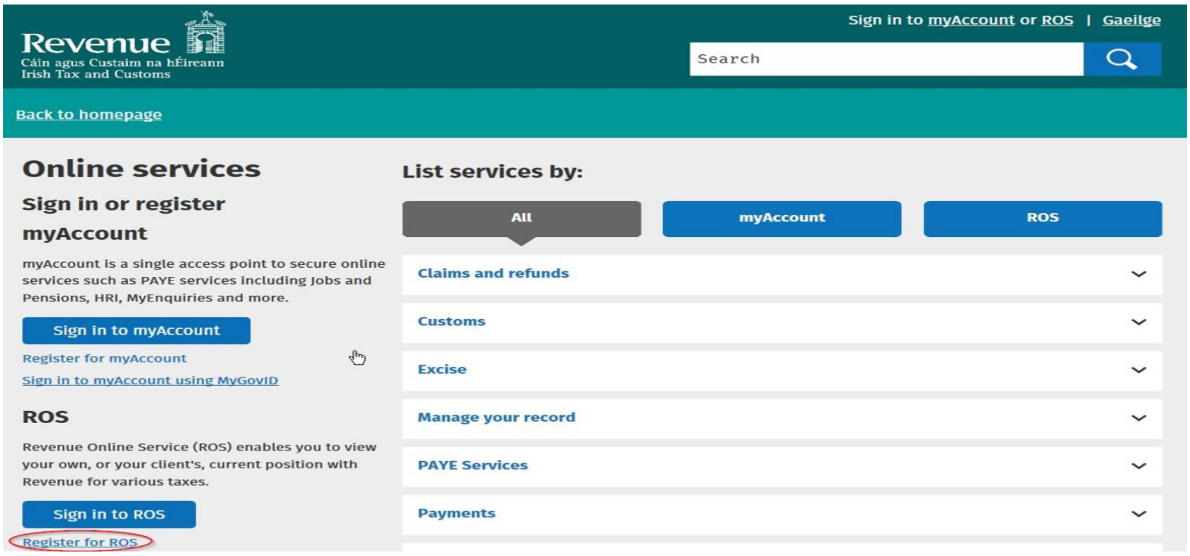


Figure 138 Register for ROS

For queries relating to ROS or technical difficulties using the spreadsheets, please contact the ROS Technical Helpdesk:

- **MyEnquiries:** If you have access to MyEnquiries click **Add a new Enquiry** and select 'Other than the above' and 'Revenue Online Service (ROS) Technical Support' from the dropdown options available.
- **Email:** roshelp@revenue.ie
- **Telephone:**(01) 73 83 699 Callers from abroad: +353 1 73 83 699

6. Appendix II – Setting Sub-User Permissions on ROS

This section details how to allow registration permissions on a ROS sub-user certificate for SSR Reporting Obligations.

Instructions for creating new sub-users are available here.

Please contact the ROS Technical Helpdesk if further assistance is required:

- **MyEnquiries:** If you have access to MyEnquiries click **Add a new Enquiry** and select 'Other than the above' and 'Revenue Online Service (ROS) Technical Support' from the dropdown options available.
- **Email:** roshelp@revenue.ie
- **Telephone:**(01) 73 83 699. Callers from abroad: +353 1 73 83 699.

6.1 ROS Administrator logs onto ROS

6.1.1 Click on "Admin Services".

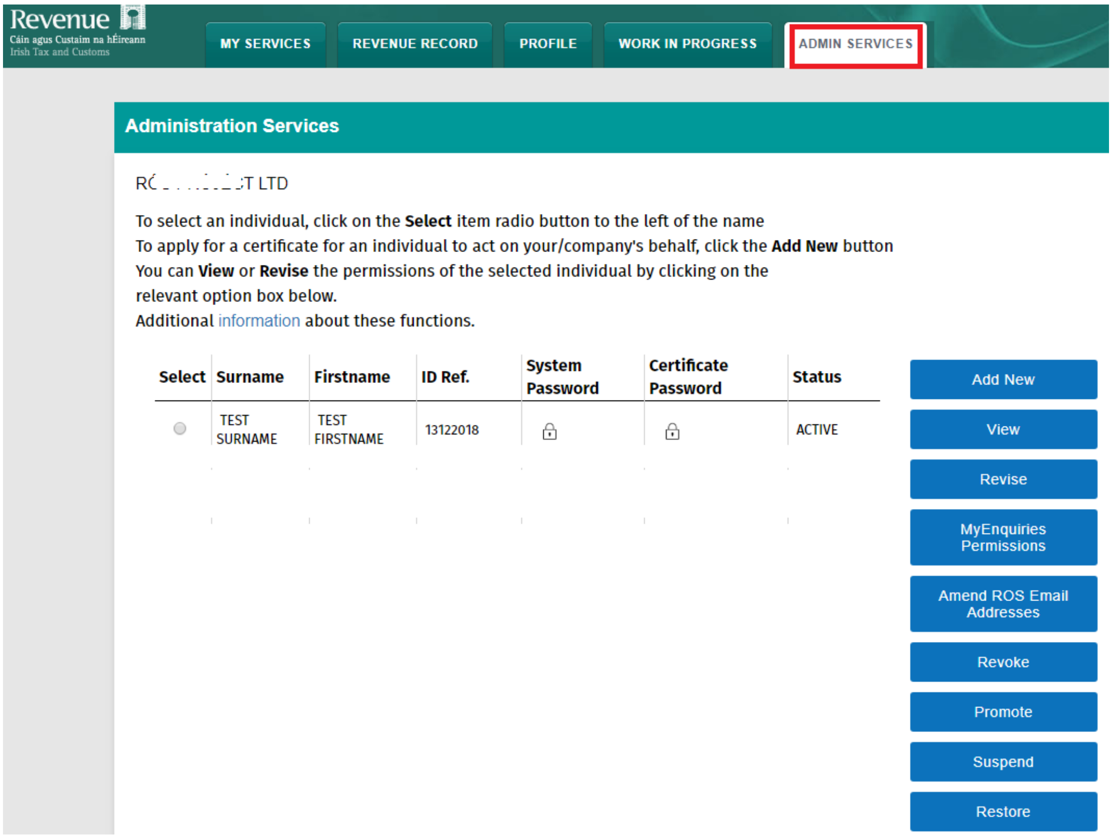


Figure 139 ROS Screenshot Admin Services

6.1.2 Select the individual's Name and click "Revise".

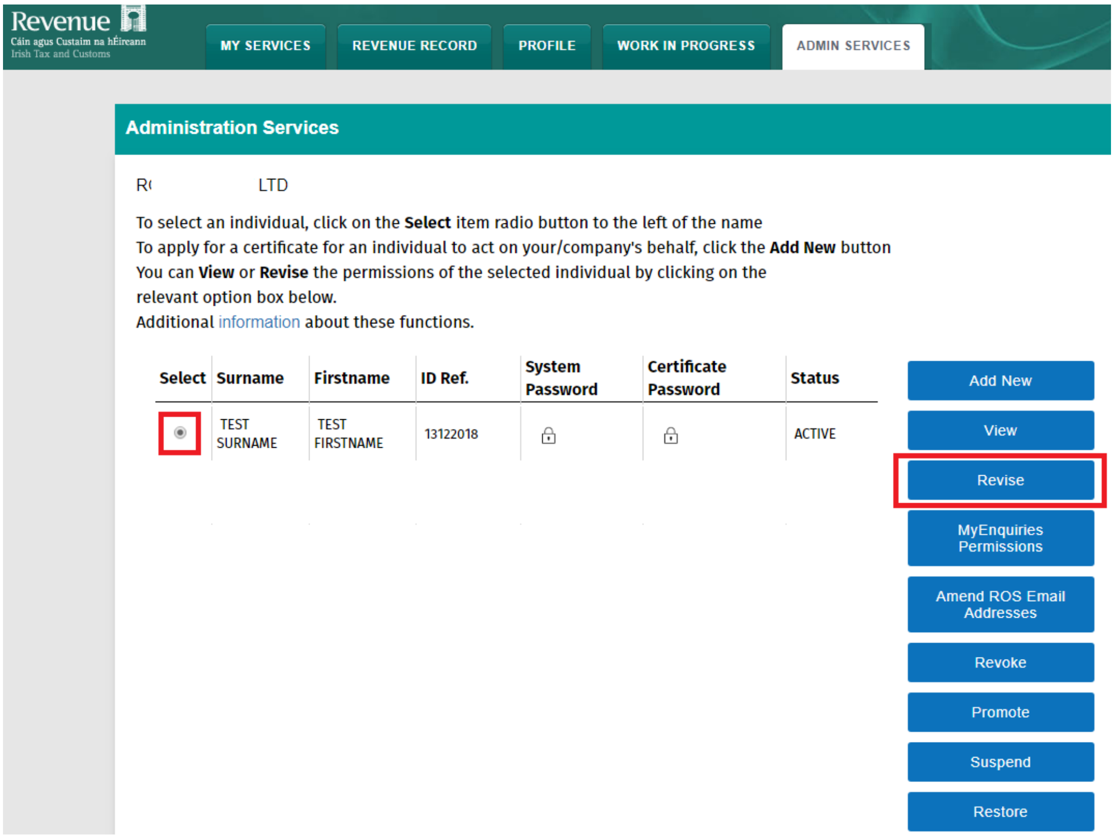
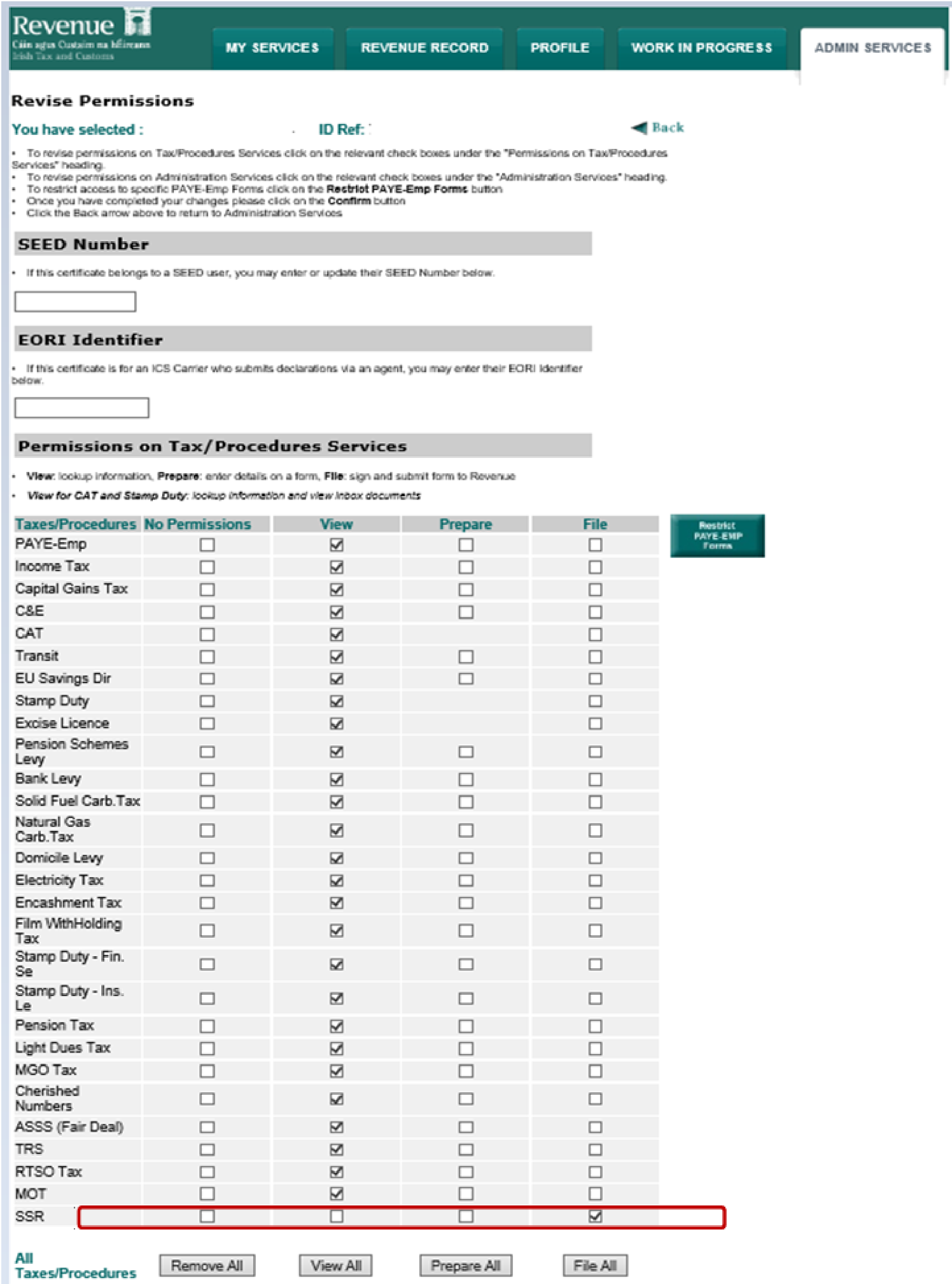


Figure 140 ROS Screenshot how to revise permissions

6.1.3 Select the SSR Reporting Obligation and place tick **under** “File”. Ensure SSR Reporting Obligation is selected to enable filing.


Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES | REVENUE RECORD | PROFILE | WORK IN PROGRESS | ADMIN SERVICES

Revise Permissions

You have selected : ID Ref: Back

- To revise permissions on Tax/Procedures Services click on the relevant check boxes under the "Permissions on Tax/Procedures Services" heading.
- To revise permissions on Administration Services click on the relevant check boxes under the "Administration Services" heading.
- To restrict access to specific PAYE-Emp Forms click on the **Restrict PAYE-Emp Forms** button
- Once you have completed your changes please click on the **Confirm** button
- Click the Back arrow above to return to Administration Services

SEED Number

- If this certificate belongs to a SEED user, you may enter or update their SEED Number below.

EORI Identifier

- If this certificate is for an ICS Carrier who submits declarations via an agent, you may enter their EORI Identifier below.

Permissions on Tax/Procedures Services

- **View**: lookup information, **Prepare**: enter details on a form, **File**: sign and submit form to Revenue
- ***View for CAT and Stamp Duty**: lookup information and view inbox documents*

Taxes/Procedures	No Permissions	View	Prepare	File
PAYE-Emp	☐	☑	☐	☐
Income Tax	☐	☑	☐	☐
Capital Gains Tax	☐	☑	☐	☐
C&E	☐	☑	☐	☐
CAT	☐	☑		☐
Transit	☐	☑	☐	☐
EU Savings Dir	☐	☑	☐	☐
Stamp Duty	☐	☑		☐
Excise Licence	☐	☑		☐
Pension Schemes Levy	☐	☑	☐	☐
Bank Levy	☐	☑	☐	☐
Solid Fuel Carb.Tax	☐	☑	☐	☐
Natural Gas Carb.Tax	☐	☑	☐	☐
Domicile Levy	☐	☑	☐	☐
Electricity Tax	☐	☑	☐	☐
Encashment Tax	☐	☑	☐	☐
Film WithHolding Tax	☐	☑	☐	☐
Stamp Duty - Fin. Se	☐	☑	☐	☐
Stamp Duty - Ins. Le	☐	☑	☐	☐
Pension Tax	☐	☑	☐	☐
Light Dues Tax	☐	☑	☐	☐
MGO Tax	☐	☑	☐	☐
Cherished Numbers	☐	☑	☐	☐
ASSS (Fair Deal)	☐	☑	☐	☐
TRS	☐	☑	☐	☐
RTSO Tax	☐	☑	☐	☐
MOT	☐	☑	☐	☐
SSR	☐	☐	☐	☑

Restrict PAYE-EMP Forms

All Taxes/Procedures | Remove All | View All | Prepare All | File All

Figure 141 ROS Screenshot add SSR to reporting obligations

6.1.4 To allow a sub-user to add a new SSR reporting obligation, provide the ''Submit Registration'' administration permission by selecting ''Yes'' under ''Submit Registration''. Click ''Confirm".

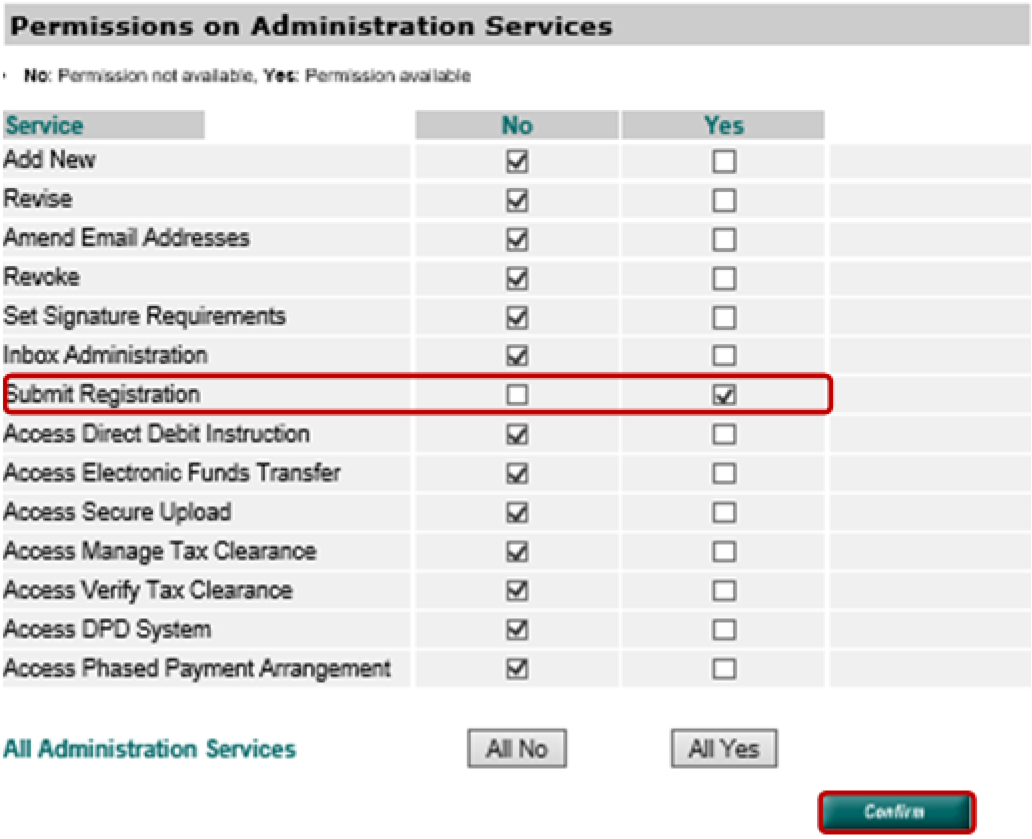


Figure 142 ROS Screenshot permissions on Administration Services

6.1.5 The following screen confirms permissions.

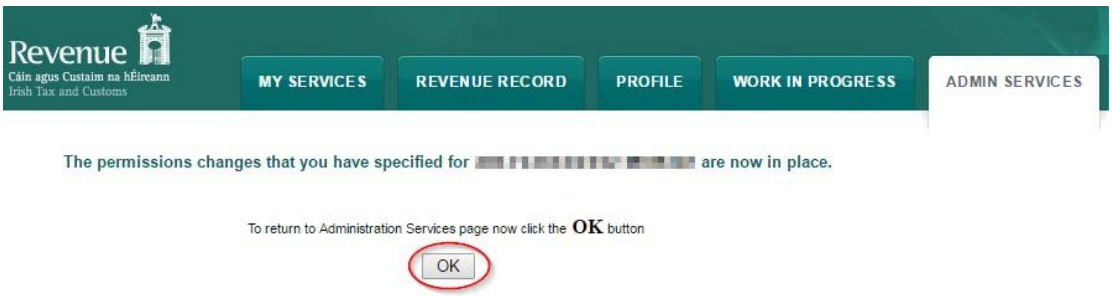


Figure 143 ROS Screenshot confirmation of changes updated

❖ **AFTER COMPLETION OF THIS PROCESS, THE UPDATED PERMISSIONS TAKE EFFECT FROM THE SUB-USER'S NEXT LOGIN.**