

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

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

Document last updated December 2022

---



## Table of Contents

Introduction .....	3
1. Customer Registering for SSR - Share Scheme Reporting .....	4
1.1 Register – SSR Reporting Obligation.....	4
2. Agents Registering Clients For SSR.....	9
2.1 Registering existing Client - SSR Reporting Obligation .....	9
2.2 Agent linking to new Clients for Reporting Obligations .....	18
3. Customer Submitting SSR Returns .....	26
3.1 Customer Submitting RSS1 Return .....	26
3.2 Customer Submitting KEEP1 Return.....	31
3.3 Customer Submitting ESA Return.....	37
3.4 Customer Submitting ESS1 Return .....	43
4. Agent Submitting SSR Returns .....	55
4.1 Agent Submitting RSS1 Return .....	55
4.2 Agent Submitting KEEP1 Return .....	62
4.3 Agent Submitting ESA Return.....	68
4.4 Agent Submitting ESS1 Return .....	76
5. Appendix I – ROS Registration & Reporting Entity Registration.....	88
5.1 Register for ROS.....	88
6. Appendix II – Setting Sub-User Permissions on ROS .....	89
6.1 ROS Administrator logs onto ROS.....	89

## 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.

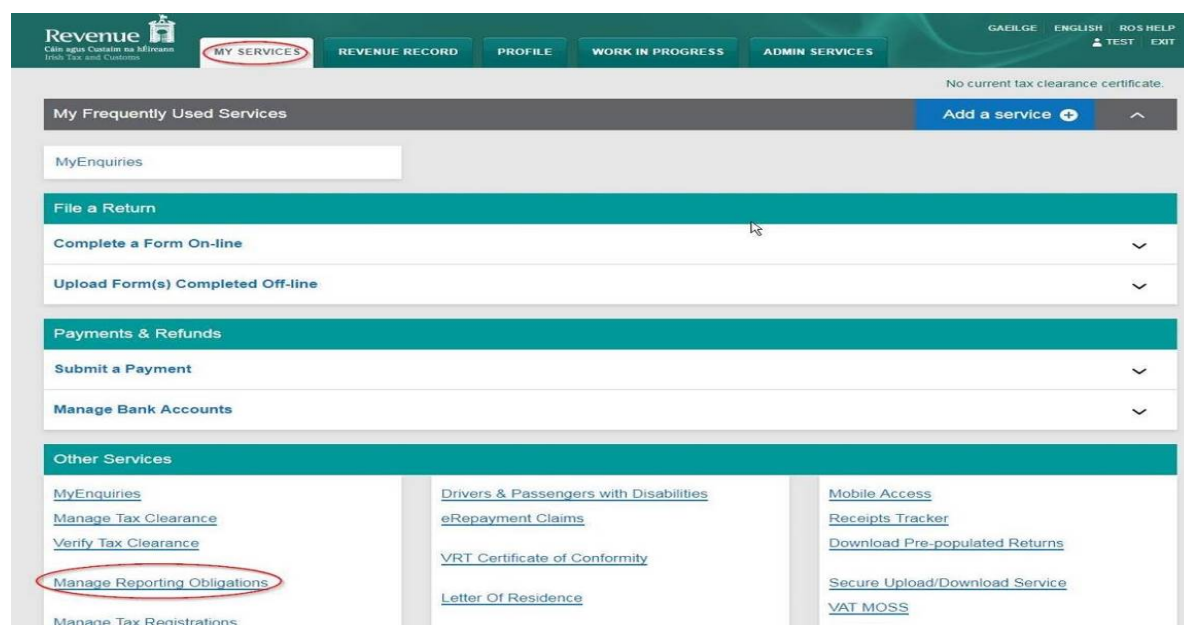


Figure 1 Screenshot of ROS login homepage



### 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.

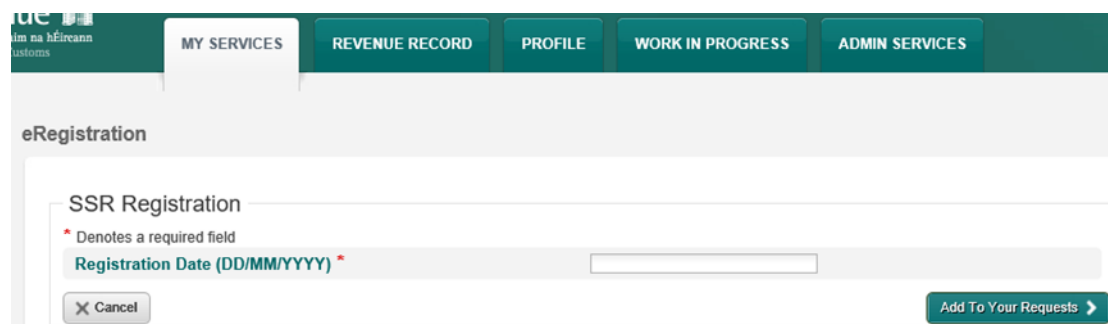


Figure 3 ROS Screenshot of SSR Registration Date

### 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”.

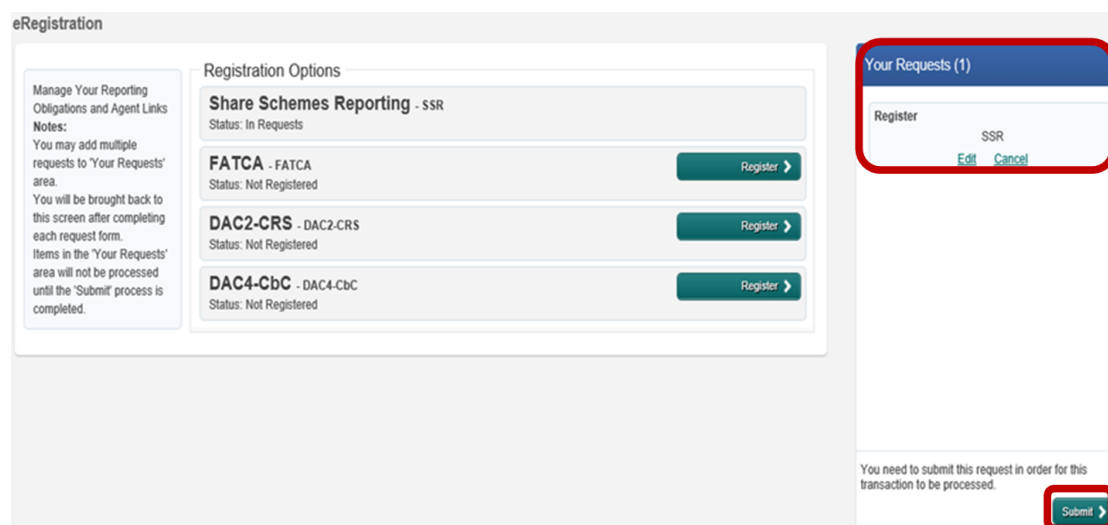


Figure 4 ROS Screenshot of SSR Registration “Add to Requests”

### 1.1.6 Click “Sign and Submit”.

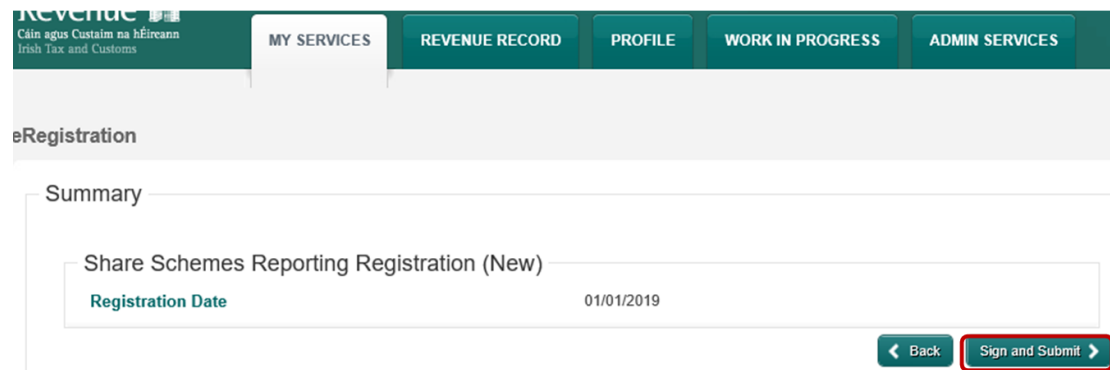


Figure 5 ROS Screenshot of SSR Registration Sign and Submit

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

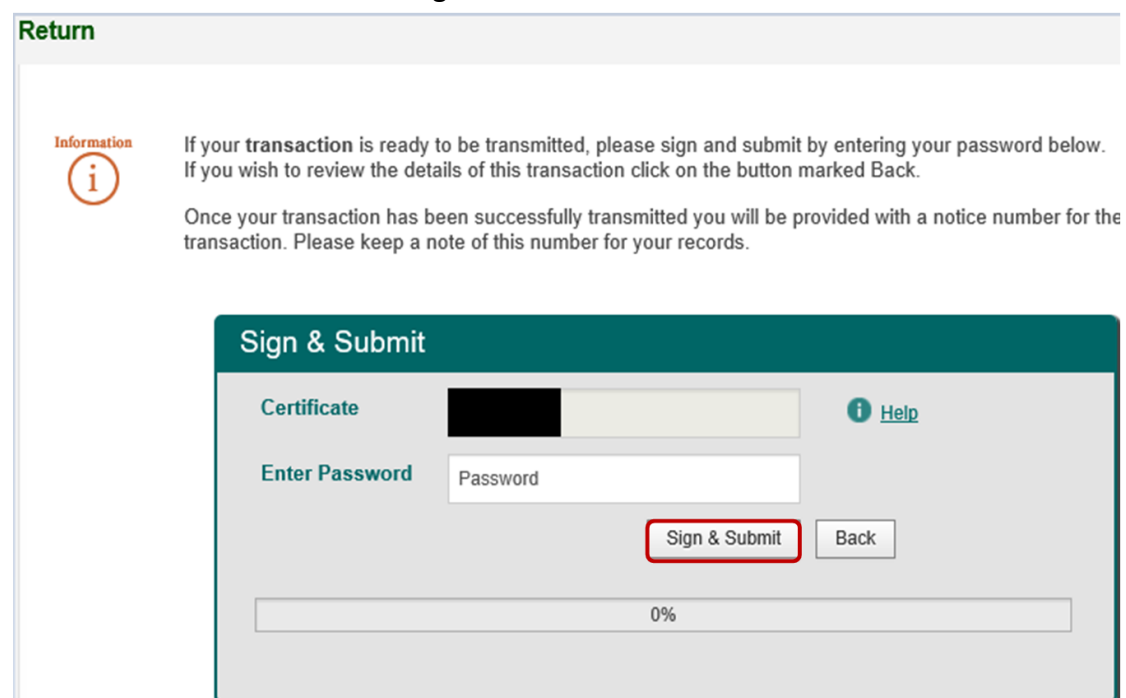


Figure 6 ROS Screenshot of Password Request for Sign and Submit

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

**ROS Acknowledgement**

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **4491360386B**

eRegistration summary:

Action	Status	Comments
Register SSR	Success	

To return to My Services page click the OK button **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.

**REVENUE RECORD**

**Inbox Messages**

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type


Tax Type/Duty/Rep. Oblig. : \* Select  ☒ Include Archive

\*denotes a required field.

	Notice No. ↓	Customer Name ↓	Regn./Trader No./Doc ID ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
<input checked="" type="checkbox"/>	<b>4491360386B</b>				Reporting Entity Registr	N/A	21/05/2019

Figure 8 ROS Screenshot of inbox messages

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



Notice Number: 4491360386B      This is a notice of the Registration Submitted to Revenue Commissioners on 21/05/2019      Date Submitted: 21/05/2019

**eRegistration**

Share Schemes Reporting Registration (New)

Registration Date	01/01/2019
Status	Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print](#)

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.

**Find Clients**

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to v

**Client Search**

Search by registration number:

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type... ▾

Enter registration no. **Search** ➔

Search by name:

Enter surname **Search** ➔

**Your Client List**

You can access and export your full list of clients here.

**View Client List** **Export Client List**

Or you can display all new clients from a certain date.

Enter date **Display** ↻

Figure 10 ROS Screenshot of Agent Services view client list

### 2.1.3 Select “Manage Reporting Obligations” from the Other Services section.

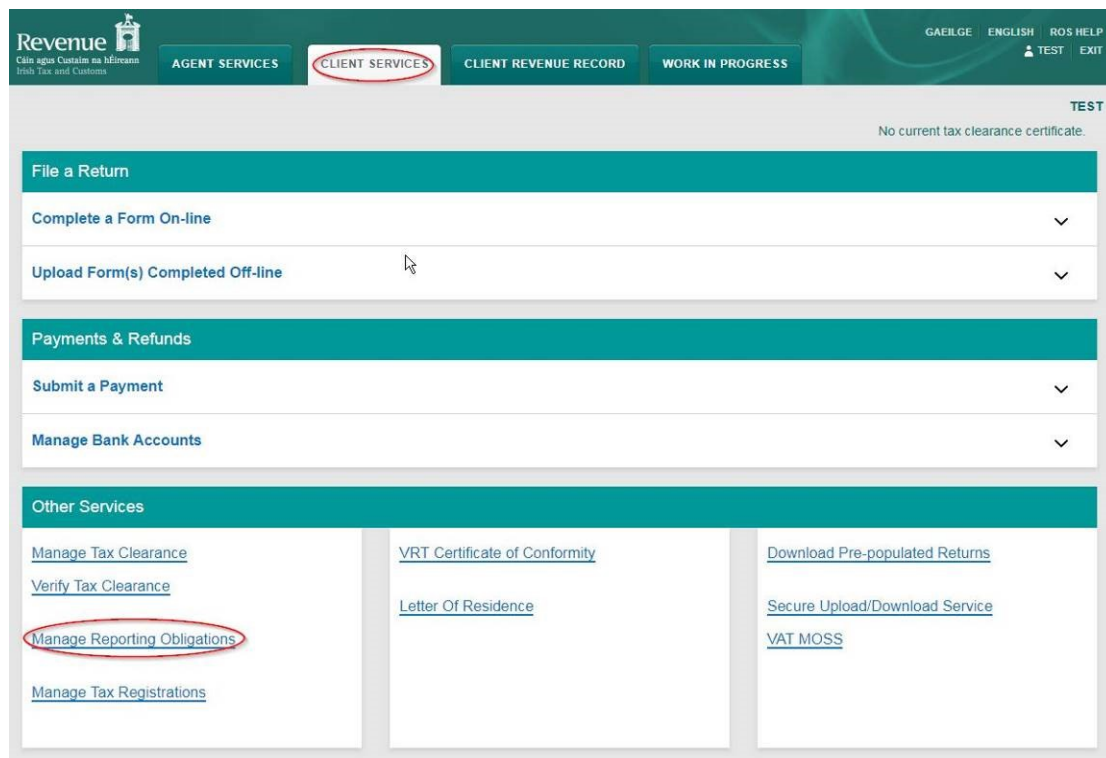


Figure 11 ROS screenshot of “Manage Reporting Obligations” under Other Services section

### 2.1.4 Click “Select Action” opposite “Share Schemes Reporting - SSR”.

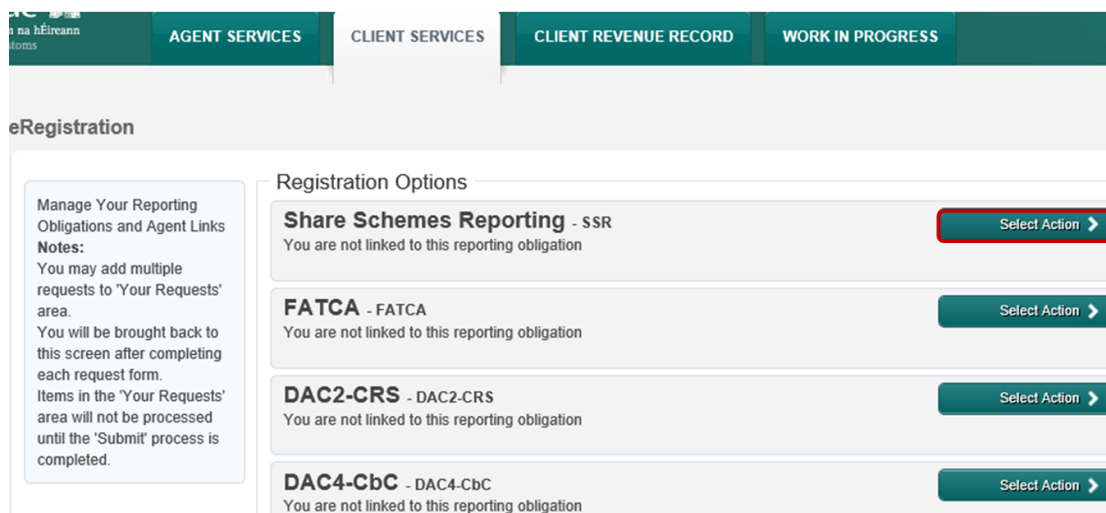
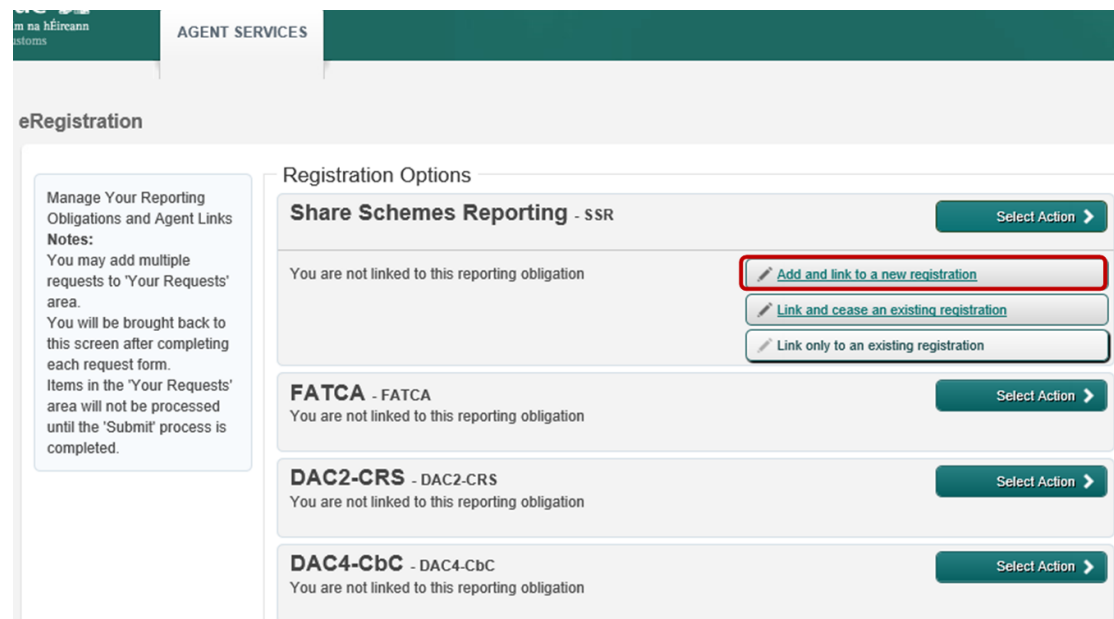


Figure 12 ROS Screenshot of SSR -Select Action

### 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.



**AGENT SERVICES**

**eRegistration**

Manage Your Reporting Obligations and Agent Links  
**Notes:**  
 You may add multiple requests to 'Your Requests' area.  
 You will be brought back to this screen after completing each request form.  
 Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

**Registration Options**

**Share Schemes Reporting - SSR** Select Action >

You are not linked to this reporting obligation

[Add and link to a new registration](#)

[Link and cease an existing registration](#)

[Link only to an existing registration](#)

**FATCA - FATCA** Select Action >

You are not linked to this reporting obligation

**DAC2-CRS - DAC2-CRS** Select Action >

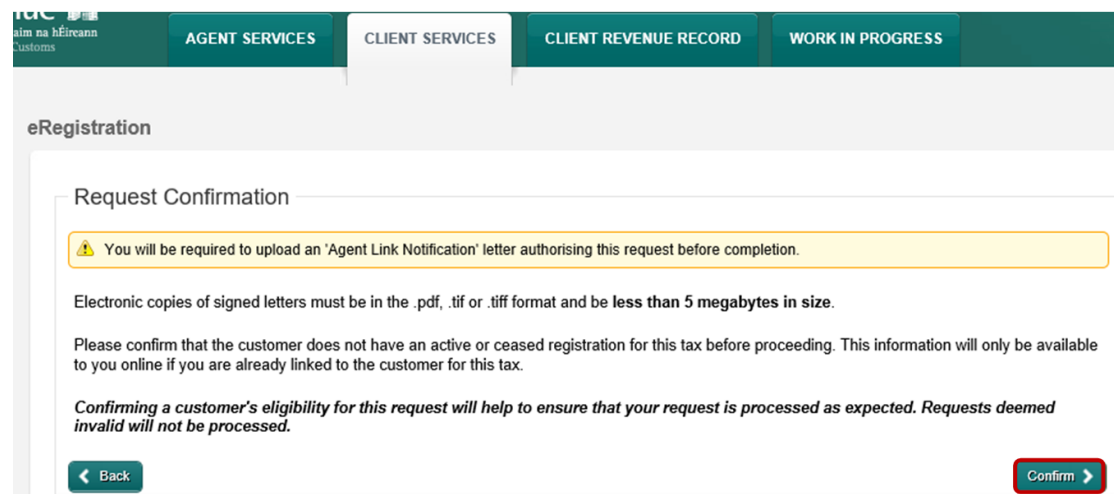
You are not linked to this reporting obligation

**DAC4-CbC - DAC4-CbC** Select Action >

You are not linked to this reporting obligation

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

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



**AGENT SERVICES** **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

**eRegistration**

**Request Confirmation**

**⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.**

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

*Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.*

[Back](#) [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.)

The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with the Revenue logo and four tabs: AGENT SERVICES, CLIENT SERVICES (which is active), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the page title is 'eRegistration'. Underneath, there is a 'Summary' section. The main content area shows 'Share Schemes Reporting Registration (New)' with a 'Registration Date' of 01/01/2019. A blue information box contains text about generating a consent letter. At the bottom of this box, there is a red button labeled 'Generate Client Consent Letter'. To the right of this button are 'Back' and 'Next' buttons.

Figure 17 ROS Screenshot of “Generate Client Consent Letter”

#### 2.1.10 Sample “Consent Letter Generated”

The sample consent letter is a document from Revenue, titled 'Share Schemes Reporting Registration (New)'. It contains the following text:

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

**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”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

Share Schemes Reporting Registration (New)

Registration Date 01/01/2019

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

Back 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\*\***

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

Agent Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed Agent Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File  Browse...

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

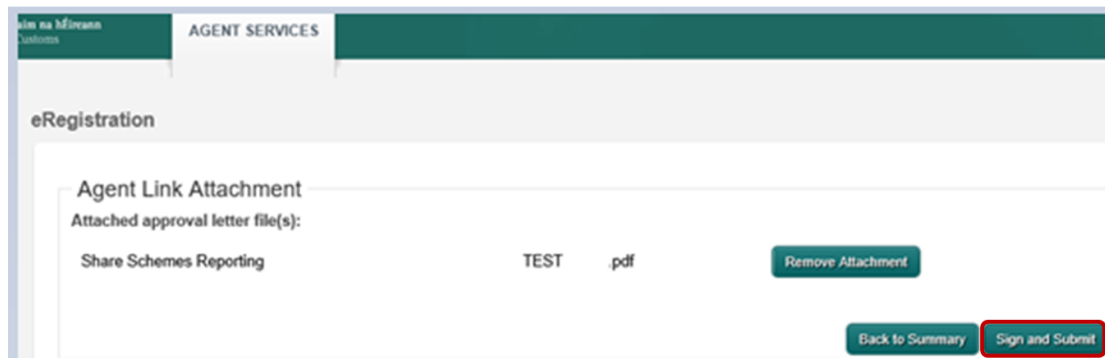
☒ Share Schemes Reporting

Please upload a copy of the signed Agent Link Notification letter by clicking the 'Next' button.

Back to Summary Next

Figure 20 ROS Screenshot of Agent Link Attachment

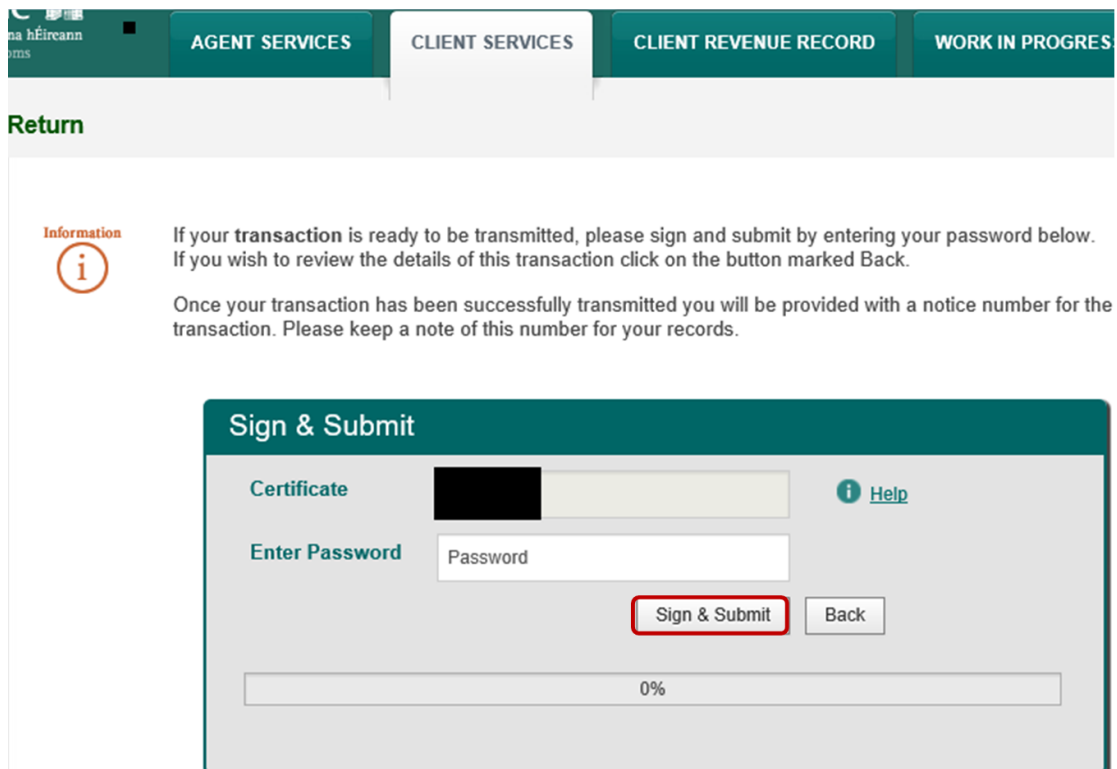
### 2.1.13 Click “Sign and Submit”.



The screenshot shows the 'AGENT SERVICES' tab in the ROS system. Under the 'eRegistration' section, there is an 'Agent Link Attachment' area. It displays 'Attached approval letter file(s):' followed by 'Share Schemes Reporting' and 'TEST .pdf'. A 'Remove Attachment' button is next to the file name. At the bottom right, there are two buttons: 'Back to Summary' and 'Sign and Submit', with the latter highlighted by a red rectangle.

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”.



The screenshot shows the 'CLIENT SERVICES' tab in the ROS system. Below the navigation bar, there is an 'Information' icon and text: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.'

The main section is titled 'Sign & Submit'. It contains a 'Certificate' field with a blacked-out value, a 'Help' link, and an 'Enter Password' field with the placeholder text 'Password'. Below the password field are two buttons: 'Sign & Submit' (highlighted with a red rectangle) and 'Back'. At the bottom, there is a progress bar showing '0%'.

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”.

**ROS Acknowledgement**

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to Agent Services click on Agent Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **5160017190G**

eRegistration summary:

Action	Status	Comments
Register and Link SSR	Success	

To return to Agent Services click on Agent Services tab. **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.

**REVENUE RECORD**

Search Clients

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig.: \* Select Document Type: \* Include Archive Search


\*denotes a required field. Refresh Inbox

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
5160017190G	TEST		Yes	Reporting Entity Registr	N/A	21/05/2019	

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.

---



Notice Number: 5160017190GThis is a notice of the Registration Submitted to Revenue Commissioners on 21/05/2019Date Submitted: 21/05/2019

**eRegistration**

Share Schemes Reporting Registration (New)

Registration Date	01/01/2019
Status	Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print >](#)

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”.

The screenshot displays the Revenue ROS (Revenue Online System) interface. At the top, there is a navigation bar with the following tabs: **AGENT SERVICES**, **REVENUE RECORD**, **PROFILE**, and **ADMIN SERVICES**. Below the navigation bar, the main content area is divided into two sections. The top section is titled **Find Clients** and contains a search form with options to search by registration number or name. The bottom section is titled **Manage Tax Registrations** and is highlighted with a red box. This section contains two main areas: **Manage Client Registrations** and **Register New Revenue Customer**. The **Manage Client Registrations** area includes a form with fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Manage Reporting Obl...', along with a 'Manage' button. The **Register New Revenue Customer** area includes a button labeled 'Register New Revenue Customer' and a section for 'Register New Reporting Entity'.

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”.

Revenue AGENT SERVICES 0292851

**eRegistration**

Manage Your Reporting Obligations and Agent Links  
**Notes:**  
 You may add multiple requests to 'Your Requests' area.  
 You will be brought back to this screen after completing each request form.  
 Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

**Registration Options**

**Share Schemes Reporting - SSR**  
 Status: In Requests

**FATCA - FATCA**  
 You are not linked to this reporting obligation [Select Action >](#)

**DAC2-CRS - DAC2-CRS**  
 You are not linked to this reporting obligation [Select Action >](#)

**DAC4-CbC - DAC4-CbC**  
 You are not linked to this reporting obligation [Select Action >](#)

**Your Requests (1)**

Create Agent Link  
 SSR [Cancel](#)

You need to submit this request in order for this transaction to be processed. [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”.

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

**eRegistration**

**SSR Registration**

\* Denotes a required field

**Registration Date (DD/MM/YYYY) \***

[Cancel](#) [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.)

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

Summary

Share Schemes Reporting Registration

Updated Agent Request Details

Tax Agent

Agent Link Authorisation Requested

ⓘ The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

Back Next

Figure 31 ROS Screenshot how to “Generate Client Consent Letter”

- 2.2.8 Click “Confirm”.

AGENT SERVICES

eRegistration

Request Confirmation

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.

Back 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** is to act as the agent in respect of the following taxes.

**Share Schemes Reporting Registration (New)**

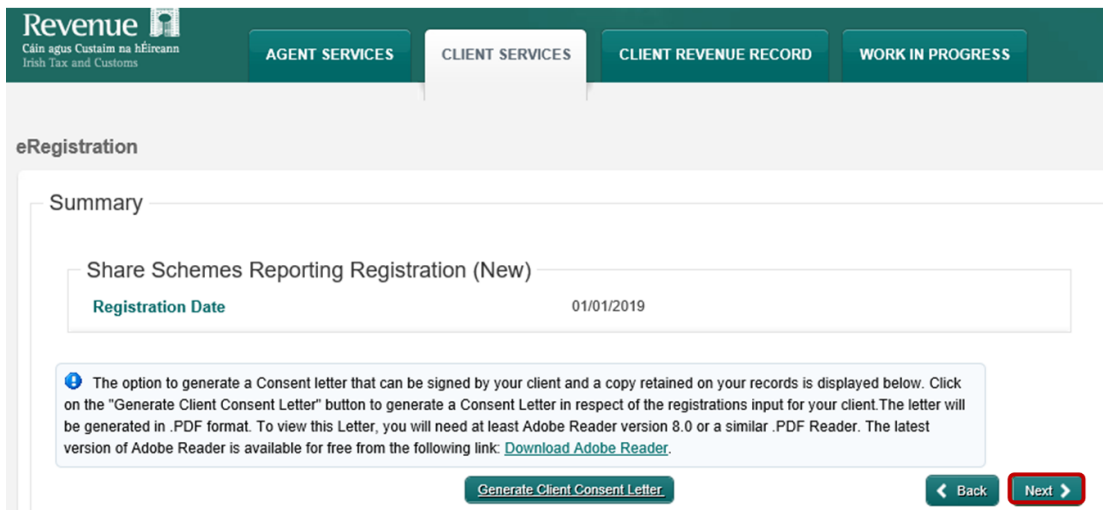
**TEST** understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed \_\_\_\_\_ (Agent) Date \_\_\_\_\_

Signed \_\_\_\_\_ (Client) Date \_\_\_\_\_

Figure 33 ROS Screenshot of sample consent letter generated

### 2.2.10 Once completed, click “Next”.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**AGENT SERVICES** **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

**eRegistration**

**Summary**

**Share Schemes Reporting Registration (New)**

**Registration Date** 01/01/2019

**The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).**

**Generate Client Consent Letter** **Back** **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\*\***

Revenue  
Inis agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

**Agent Link Attachment**

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed Agent Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File  Browse...

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

☒ Share Schemes Reporting

Please upload a copy of the signed Agent Link Notification letter by clicking the 'Next' button.

Back to Summary Next

Figure 35 ROS Screenshot of upload Agent Link Notification letter

2.2.12 Click “Sign and Submit”.

Revenue  
Inis agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

**Agent Link Attachment**

Attached approval letter file(s):

Share Schemes Reporting	TEST RSS1.pdf	Remove Attachment

Back to Summary 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”.



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

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”.

Action	Status	Comments
Register and Link SSR	Success	

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.

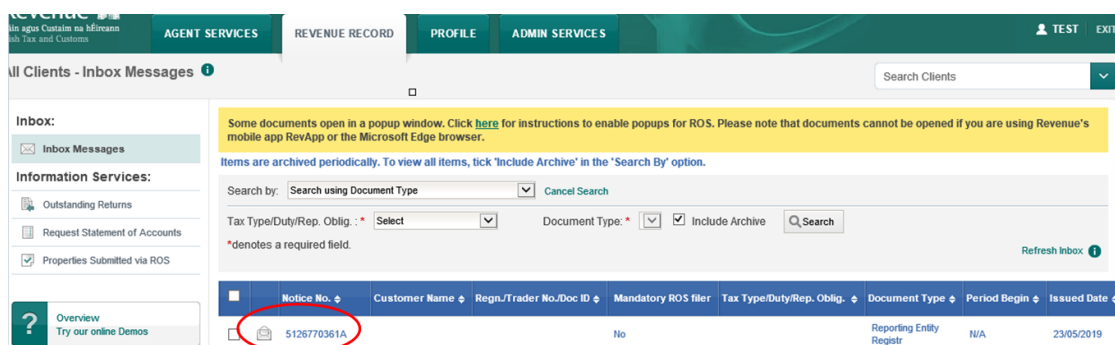


Figure 39 ROS Screenshot of confirmation of agent link in inbox messages

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

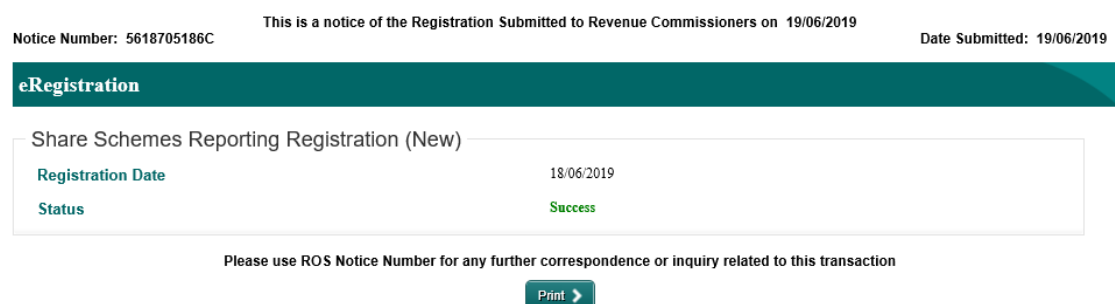


Figure 40 ROS Screenshot of Notice of SSR Registration

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

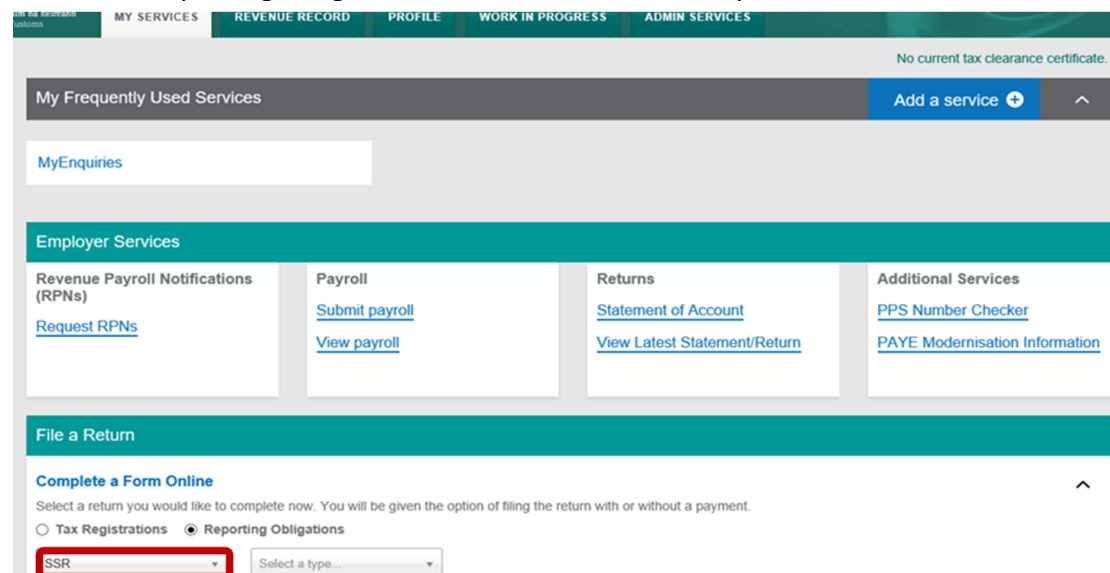
### 3. Customer Submitting SSR Returns

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.



The screenshot displays the ROS user interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, a message states 'No current tax clearance certificate.' The main content area is divided into sections. The 'My Frequently Used Services' section includes a search bar and an 'Add a service' button. The 'Employer Services' section contains four columns of links: 'Revenue Payroll Notifications (RPNs)' with a link to 'Request RPNs'; 'Payroll' with links to 'Submit payroll' and 'View payroll'; 'Returns' with links to 'Statement of Account' and 'View Latest Statement/Return'; and 'Additional Services' with links to 'PPS Number Checker' and 'PAYE Modernisation Information'. The 'File a Return' section is highlighted in teal. It contains the heading 'Complete a Form Online' and a sub-heading 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this, there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter being selected. Under 'Reporting Obligations', there is a dropdown menu with 'SSR' selected, which is highlighted with a red box. To the right of this dropdown is a text input field labeled 'Select a type...'.

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

### 3.1.2 Select Return Type as RSS1 and “Submit”.

**Employer Services**

Revenue Payroll Notifications (RPNs)  
[Request RPNs](#)

Payroll  
[Submit payroll](#)  
[View payroll](#)

Returns  
[Statement of Account](#)  
[View Latest Statement/Return](#)

Additional Services  
[PPS Number Checker](#)  
[PAYE Modernisation Information](#)

**File a Return**

**Complete a Form Online**

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR RSS1

[Upload Form\(s\) Completed Online](#)

[Submit](#)

RSS1  
KEEP1

Figure 42 ROS Screenshot of select RSS1 return

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

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, T-CHRIS

**Share Schemes Reporting RSS1 Tax Period Select**

Please select the period you wish to file

[Back](#)

**New Submission Period(s)**

- 01/01/2018 - 31/12/2018
- 01/01/2017 - 31/12/2017
- 01/01/2016 - 31/12/2016
- 01/01/2015 - 31/12/2015
- 01/01/2014 - 31/12/2014

Figure 43 ROS Screenshot RSS1 Tax Period dropdown menu

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

**Share Schemes Reporting RSS1 Tax Period Select**

Please select the period you wish to file


[Back](#)

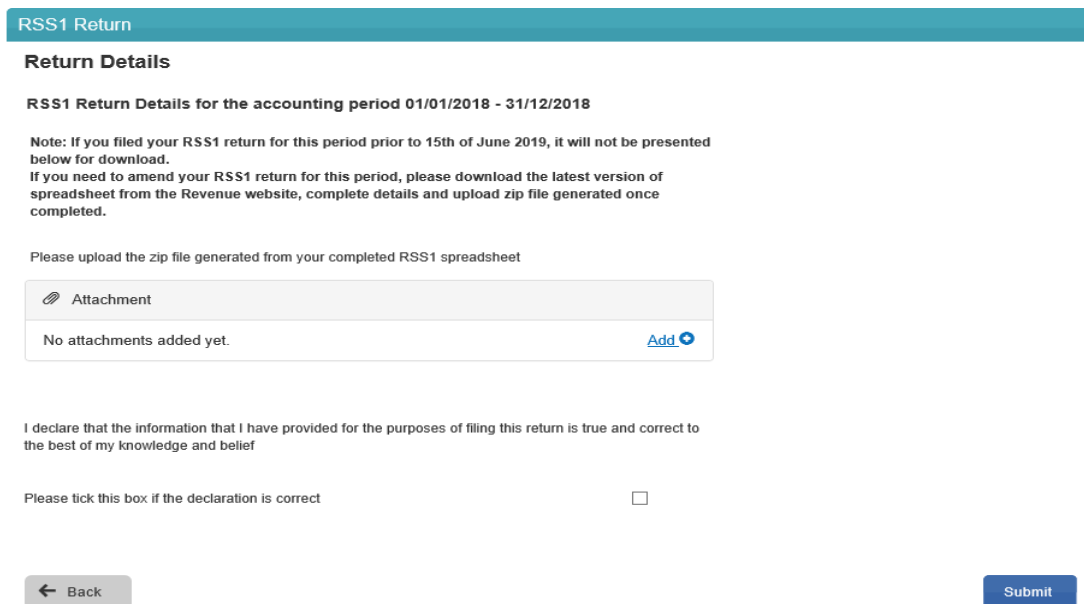
**01/01/2018 - 31/12/2018**

[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.



**RSS1 Return**


**Return Details**

**RSS1 Return Details for the accounting period 01/01/2018 - 31/12/2018**

**Note:** If you filed your RSS1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your RSS1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed RSS1 spreadsheet

Attachment

No attachments added yet. [Add](#) 

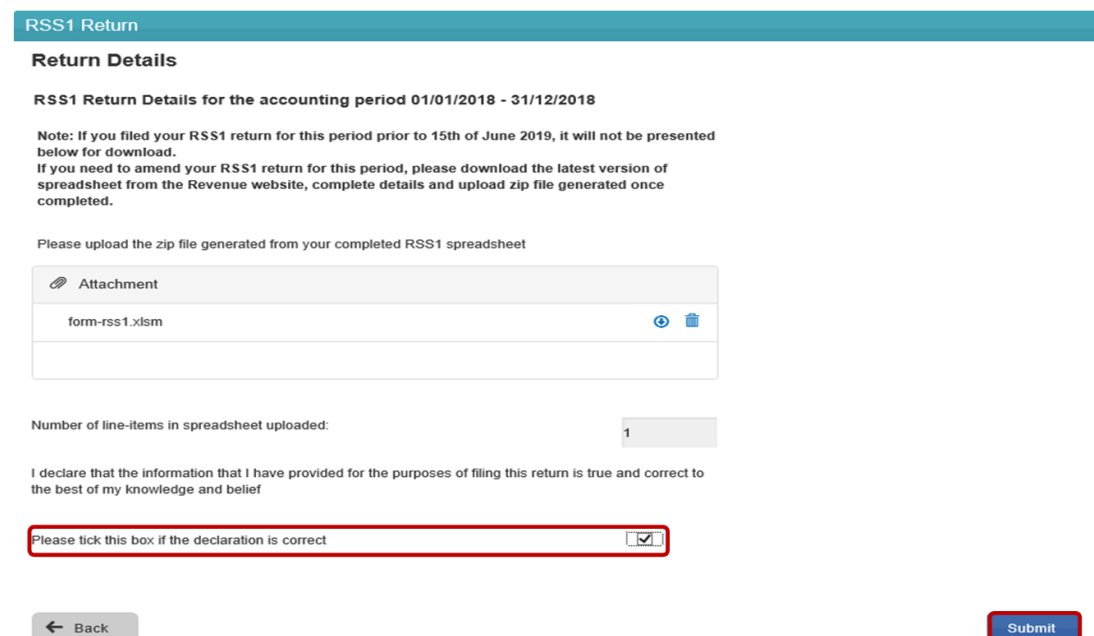
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

Please tick this box if the declaration is correct ☐

[← Back](#) [Submit](#)

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”.



**RSS1 Return**



**Return Details**

**RSS1 Return Details for the accounting period 01/01/2018 - 31/12/2018**

**Note:** If you filed your RSS1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your RSS1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed RSS1 spreadsheet

Attachment

form-rss1.xlsm  

Number of 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 ☒

[← Back](#) [Submit](#)

Figure 46 ROS Screenshot of Declaration Box and Submit

- 3.1.6 Enter Password and click “Sign & Submit”.



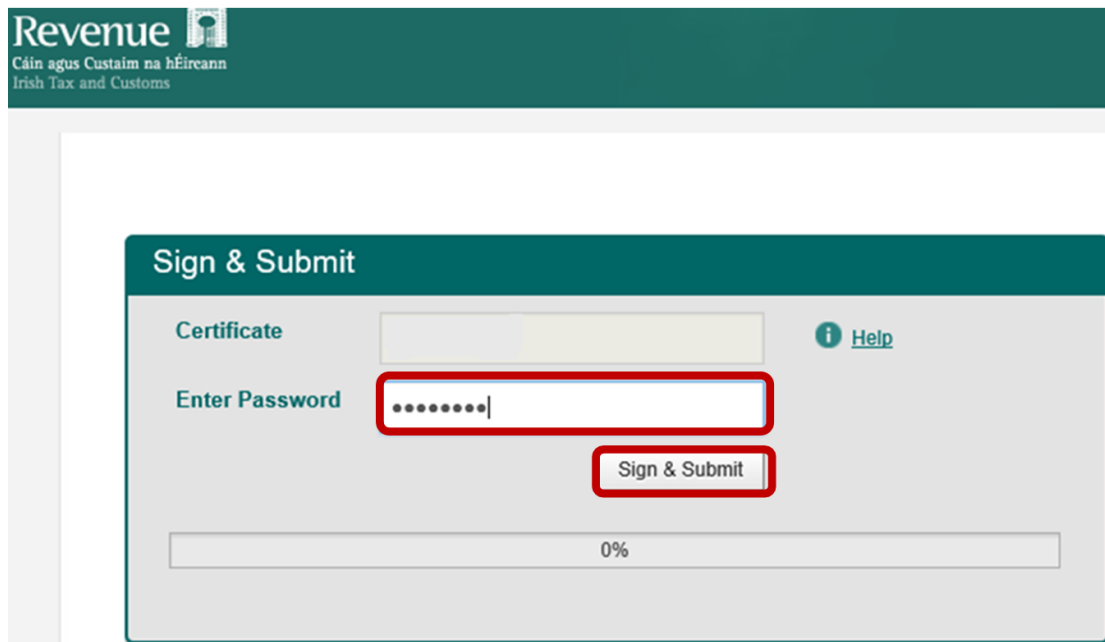


Figure 47 ROS Screenshot password request and “Sign and Submit”

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

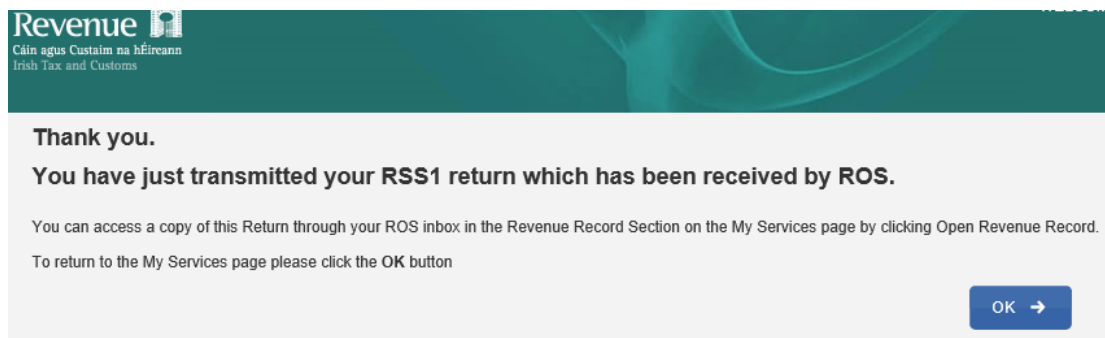


Figure 48 ROS Screenshot Confirmation of RSS1 received

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

The screenshot shows the ROS Revenue Record interface. At the top, there is a navigation bar with tabs: VICES, REVENUE RECORD (selected), PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, there is a message icon and a notification area. The notification area contains a yellow banner with text: "Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser." Below the banner, there is a search bar with a dropdown menu set to "Search using Document Type" and a "Cancel Search" button. Below the search bar, there is a form with fields for "Tax Type/Duty/Rep. Oblig." (set to "Select"), "Document Type" (set to "RSS1"), and a checkbox for "Include Archive" (checked). There is a "Search" button and a "Refresh Inbox" link. Below the form, there is a table with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The table contains one row with the following data: Notice No. 7302393890745267127C, Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig. SSR, Document Type RSS1, Period Begin 01/01/2018, and Issued Date 27/05/2019.

Figure 49 ROS Screenshot of notification confirming submission of return

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

The screenshot shows the ROS RSS1 Return details page. At the top, there is a teal header with the text "RSS1 Return". Below the header, there is a section titled "Return Details". Below this section, there is a text box with the text: "RSS1 Return Details for the accounting period 01/01/2016 - 31/12/2016". Below the text box, there is a message: "Return Details for the above period have successfully uploaded through ROS". Below the message, there is a table with the following data: Attachment, RSS1 for testing (Correct version).xism, and a download icon. Below the table, there is a form with a field for "Number of line-items in spreadsheet uploaded:" set to "1". Below the form, there is a declaration: "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". Below the declaration, there is a checkbox for "Please tick this box if the declaration is correct" which is checked.

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.

The screenshot displays the ROS user interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, a banner indicates 'No current tax clearance certificate.' The main content area is titled 'My Frequently Used Services' and includes a search bar labeled 'MyEnquiries'. Under the 'Employer Services' section, there are four columns of links: 'Revenue Payroll Notifications (RPNs)' with a link to 'Request RPNs'; 'Payroll' with links to 'Submit payroll' and 'View payroll'; 'Returns' with links to 'Statement of Account' and 'View Latest Statement/Return'; and 'Additional Services' with links to 'PPS Number Checker' and 'PAYE Modernisation Information'. Below these services, a teal bar contains the text 'File a Return', which is highlighted with a red rectangle. Underneath this bar, the text 'Complete a Form Online' is also highlighted with a red rectangle. Below this, a message states: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two radio buttons: 'Tax Registrations' (unselected) and 'Reporting Obligations' (selected). Below the radio buttons, there is a dropdown menu with 'SSR' selected, and another dropdown menu labeled 'Select a type...'.

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

### 3.2.2 Select Return Type as KEEP1 and “Submit”.

The screenshot shows the Revenue ROS interface. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, a 'My Frequently Used Services' section includes a search bar and a list of services. The 'Employer Services' section contains links for 'Revenue Payroll Notifications (RPNs)', 'Payroll', 'Returns', and 'Additional Services'. The 'File a Return' section is active, showing a 'Complete a Form Online' button and a message: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Under 'Reporting Obligations', the 'SSR' dropdown menu is open, showing 'KEEP1' as the selected option. The 'Submit' button is highlighted in blue.

Figure 52 ROS Screenshot of select KEEP1 from dropdown menu

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

The screenshot shows the 'Share Schemes Reporting KEEP1 Tax Period Select' screen. It features a header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there's a section titled 'Share Schemes Reporting KEEP1 Tax Period Select' with a sub-header 'Please select the period you wish to file'. A dropdown menu labeled 'New Submission Period(s)' is open, showing the selected period '01/01/2018 - 31/12/2018'. At the bottom, there are 'Back' and 'Submit' buttons. The 'Submit' button is highlighted in blue.


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

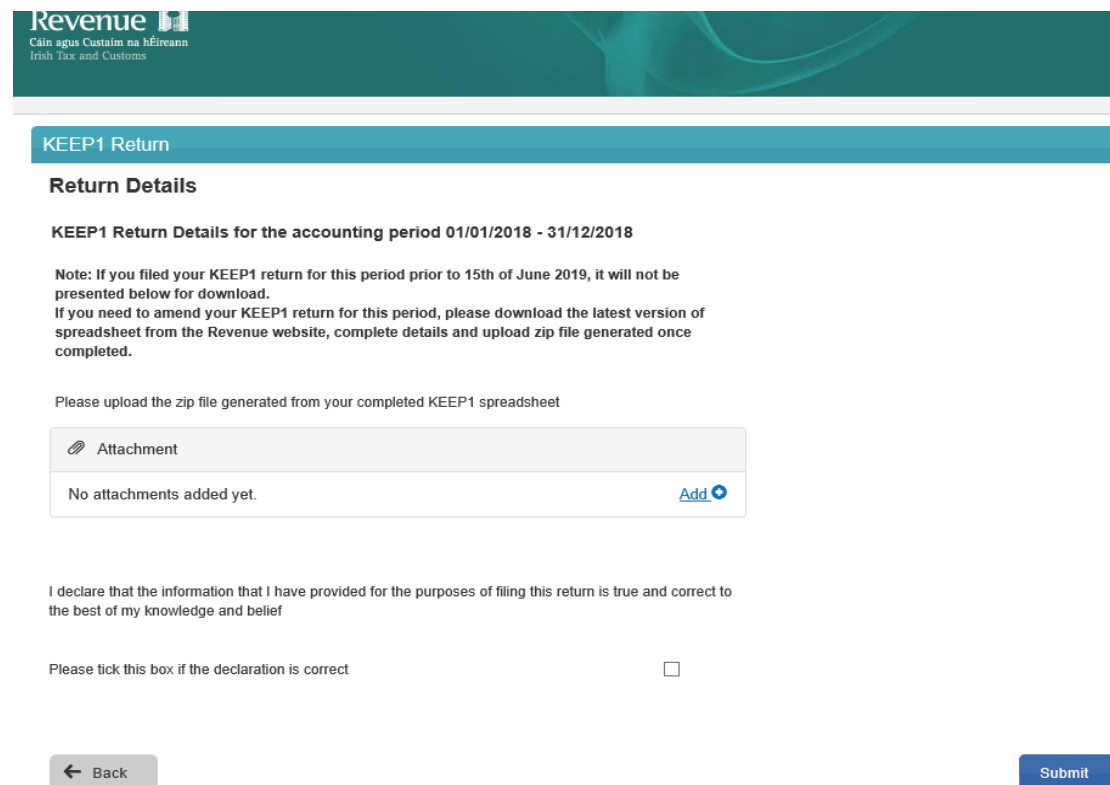
### 3.2.3 Select the appropriate period for the Return and click on “Submit”.

This screenshot is identical to Figure 53, showing the 'Share Schemes Reporting KEEP1 Tax Period Select' screen. It features the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there's a section titled 'Share Schemes Reporting KEEP1 Tax Period Select' with a sub-header 'Please select the period you wish to file'. A dropdown menu labeled 'New Submission Period(s)' is open, showing the selected period '01/01/2018 - 31/12/2018'. At the bottom, there are 'Back' and 'Submit' buttons. The 'Submit' button is highlighted in blue.

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.




The screenshot shows the Revenue website header with the logo and text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this is a teal bar with the text 'KEEP1 Return'. The main section is titled 'Return Details' and contains the following text:

**KEEP1 Return Details for the accounting period 01/01/2018 - 31/12/2018**

**Note:** If you filed your KEEP1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your KEEP1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed KEEP1 spreadsheet

Attachment

No attachments added yet. [Add](#) 

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 ☐

[← Back](#) [Submit](#)

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”.

**KEEP1 Return**

**Return Details**

**KEEP1 Return Details for the accounting period 01/01/2018 - 31/12/2018**

**Note:** If you filed your KEEP1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your KEEP1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed KEEP1 spreadsheet

Attachment
Form KEEP1.xlsm

Number of line-items in spreadsheet uploaded: 9

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 ☒

[Back](#) [Submit](#)

Figure 56 ROS Screenshot of declaration box and submit

### 3.2.6 Enter Password and click “Sign & Submit”.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Sign & Submit**

Certificate  [Help](#)

Enter Password

[Sign & Submit](#)

0%

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.

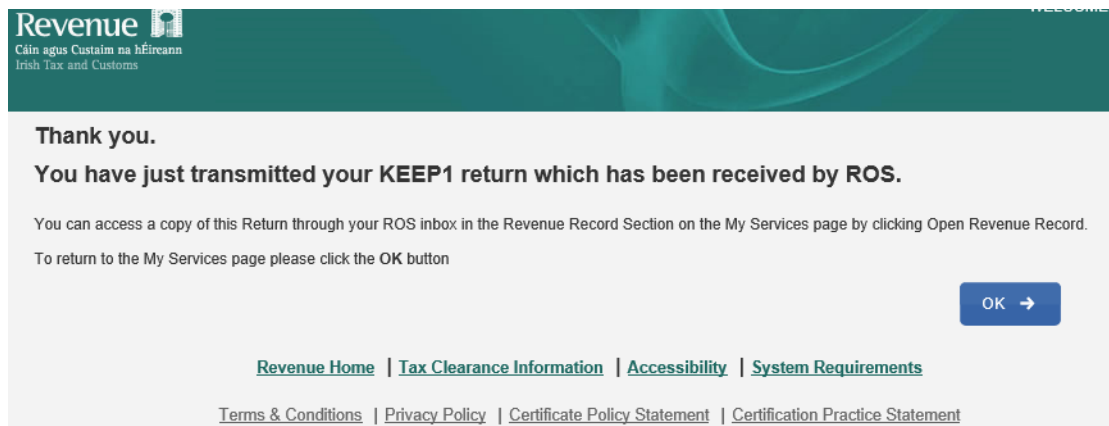


Figure 58 ROS Screenshot confirmation of KEEP1 received

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

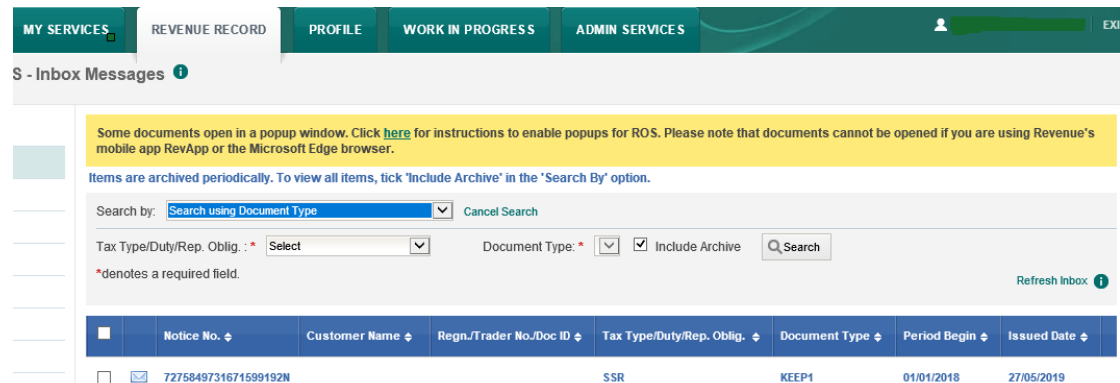


Figure 59 ROS Screenshot notification confirming submission of return

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

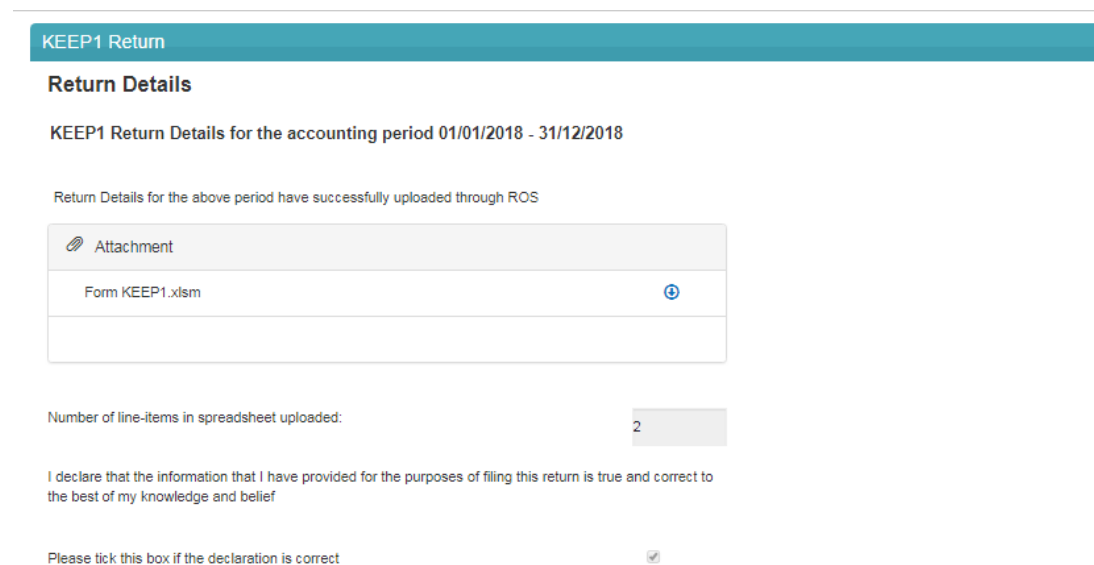


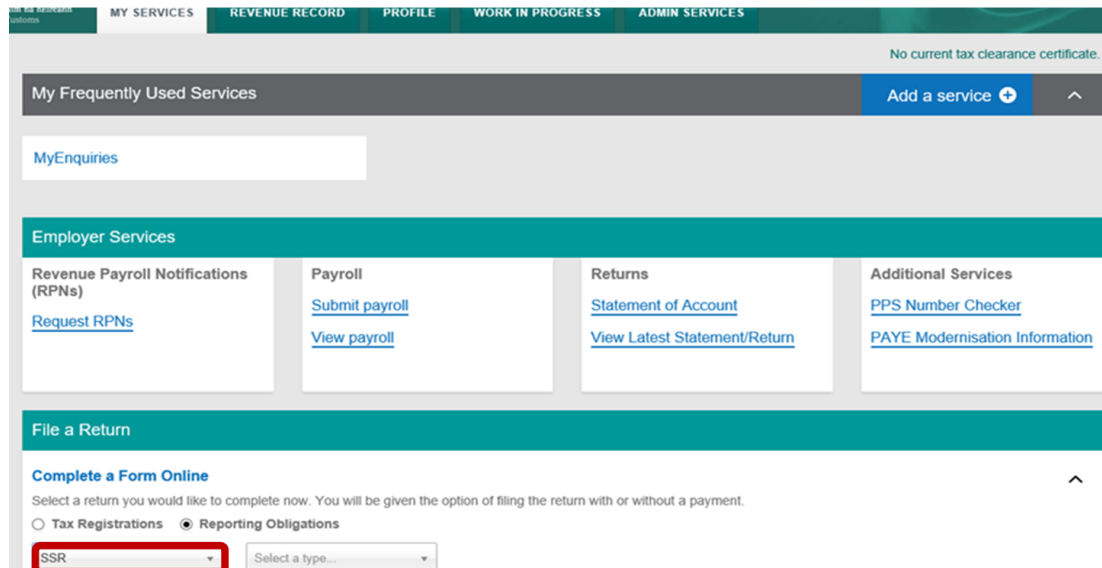
Figure 60 ROS Screenshot confirming upload through ROS



### 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.



The screenshot displays the ROS user interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, a message states "No current tax clearance certificate." The main content area is divided into sections. The "My Frequently Used Services" section includes a link to "MyEnquiries". The "Employer Services" section contains four columns of links: "Revenue Payroll Notifications (RPNs)" with a link to "Request RPNs"; "Payroll" with links to "Submit payroll" and "View payroll"; "Returns" with links to "Statement of Account" and "View Latest Statement/Return"; and "Additional Services" with links to "PPS Number Checker" and "PAYE Modernisation Information". The "File a Return" section is highlighted in teal. Under "Complete a Form Online", there is a prompt to "Select a return you would like to complete now. You will be given the option of filing the return with or without a payment." Two radio buttons are present: "Tax Registrations" (unselected) and "Reporting Obligations" (selected). Below the "Reporting Obligations" radio button, there is a drop-down menu with "SSR" selected, and a "Select a type..." button.

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

### 3.3.2 Select Return Type as ESA and “Submit”.

Revenue  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

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

No current tax clearance certificate.

My Frequently Used Services [Add a service](#)

[MyEnquiries](#)

**File a Return**

**Complete a Form Online**

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR  [Submit](#)

[Upload Form\(s\) Completed Offline](#)

**Payments & Refunds**

[Submit a Payment](#)

[Manage Bank Accounts](#)

Figure 62 ROS Screenshot of select ESA return

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

Revenue  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

**Share Schemes Reporting ESA Tax Period Select**

Please select the period you wish to file

New Submission Period(s)  
New Submission Period(s)  
01/01/2020 - 31/12/2020

[Back](#) [Submit](#)

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 63 ROS Screenshot ESA Tax Period dropdown menu

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

Revenue  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

**Share Schemes Reporting ESA Tax Period Select**

Please select the period you wish to file

01/01/2020 - 31/12/2020


[Back](#) [Submit](#)

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

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.

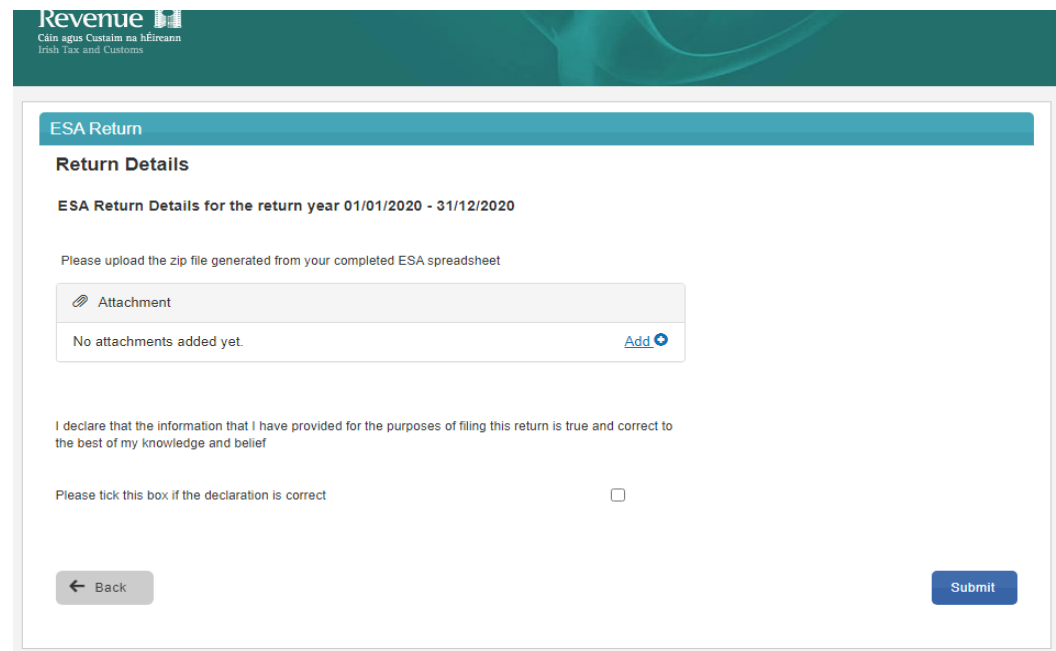


Figure 65 ROS Screenshot Upload ZIP file for ESA

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

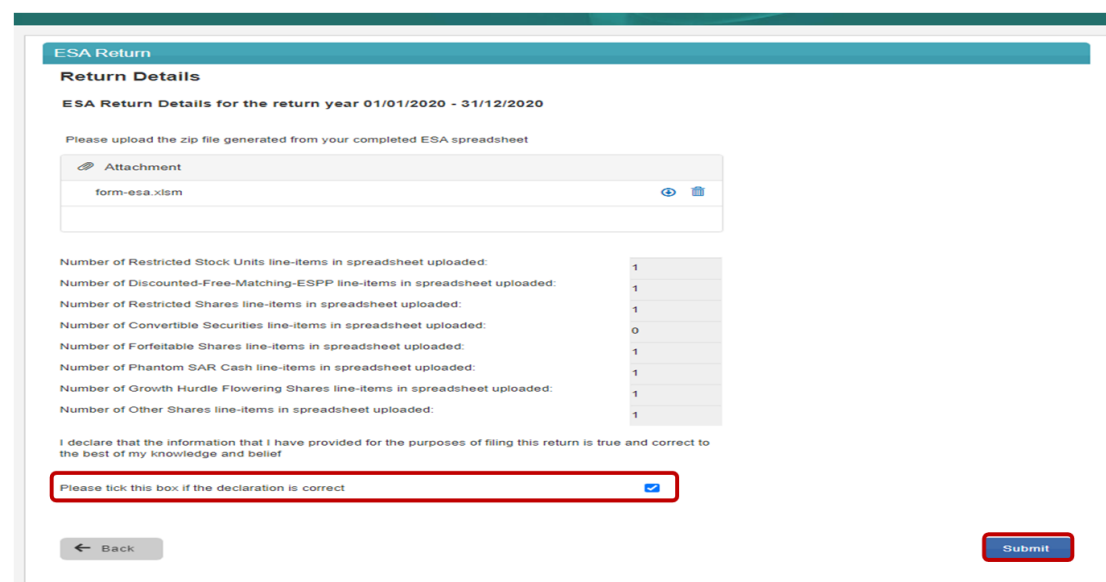
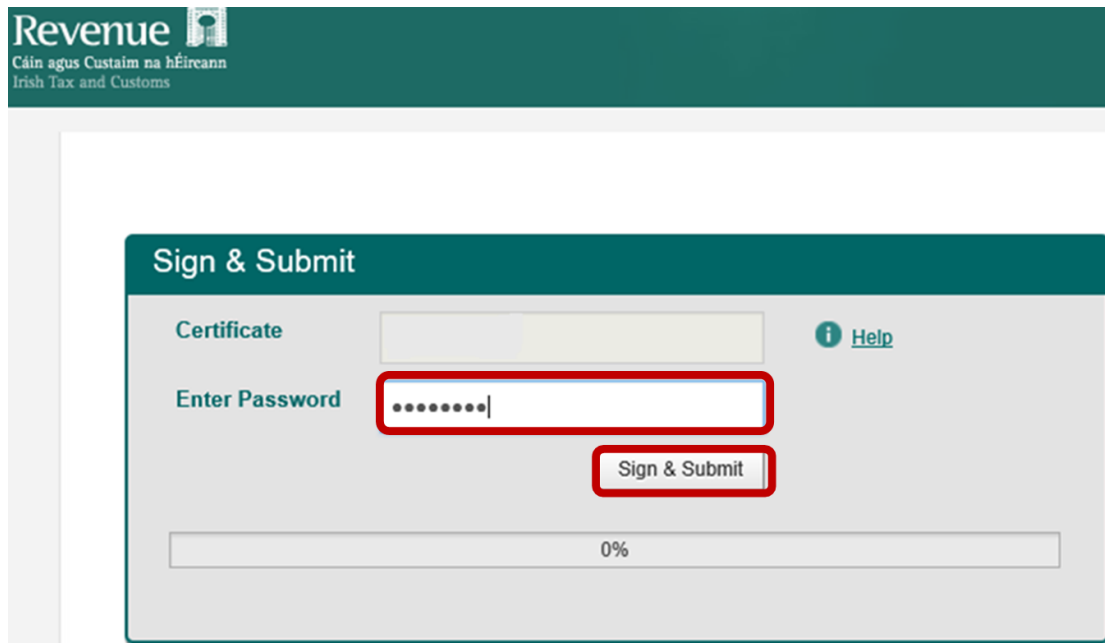


Figure 66 ROS Screenshot of Declaration Box and Submit

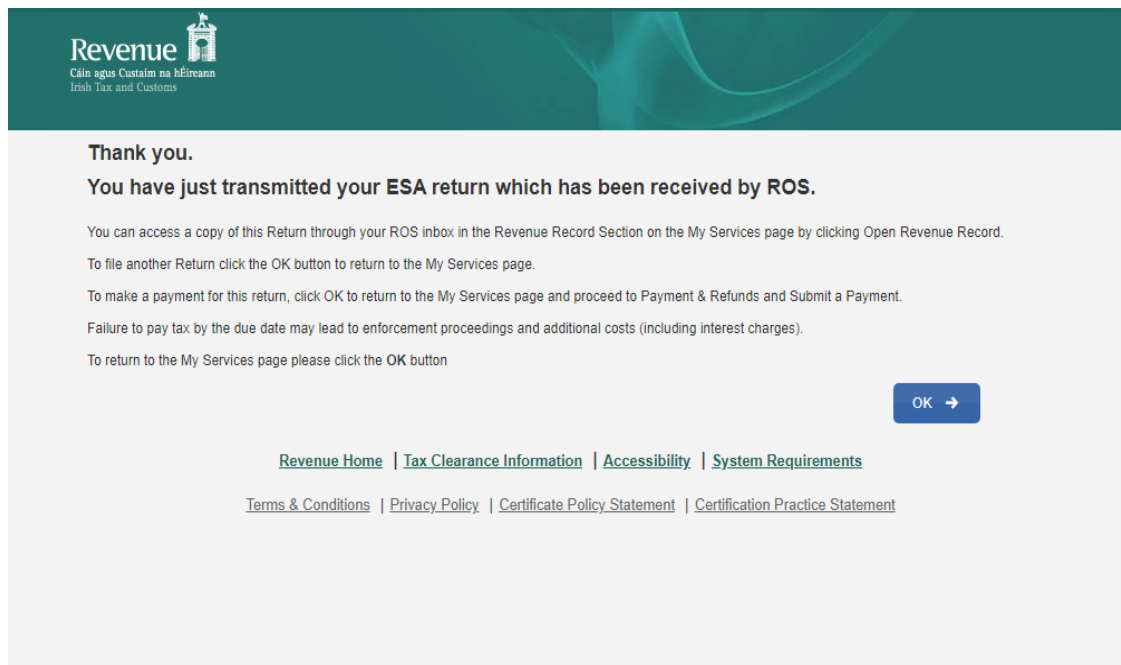
### 3.3.6 Enter Password and click “Sign & Submit”.



The screenshot shows the Revenue ROS 'Sign & Submit' interface. At the top is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this is a teal header with the text 'Sign & Submit'. The main area contains a 'Certificate' field, an 'Enter Password' field with a red box around it, and a 'Sign & Submit' button with a red box around it. A progress bar at the bottom shows 0%.

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.



The screenshot shows the Revenue ROS confirmation screen. At the top is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this is a teal header with the text 'Thank you.' and 'You have just transmitted your ESA return which has been received by ROS.' The main area contains instructions on how to access the return, file another return, make a payment, and return to the My Services page. An 'OK' button is visible.

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.

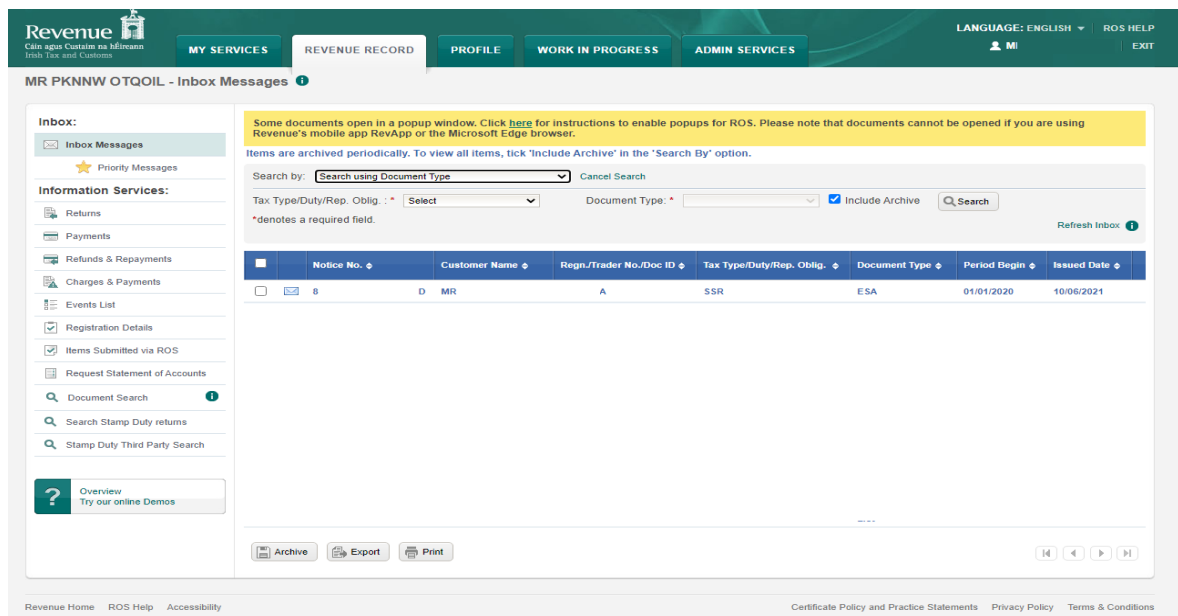


Figure 69 ROS Screenshot of notification confirming submission of return

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

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 70 ROS Screenshot notice confirming successful upload through ROS

### 3.3.10 ESA return common filing issues

Please refer to 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.

The screenshot shows the ROS interface. At the top, there are tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below these is a 'My Frequently Used Services' section with a search bar and a list of services. The 'Employer Services' section is expanded, showing options like 'Revenue Payroll Notifications (RPNs)', 'Payroll', 'Returns', and 'Additional Services'. The 'File a Return' section is also expanded, showing 'Complete a Form Online' with a sub-section for 'Reporting Obligations'. A dropdown menu for 'SSR' is highlighted with a red box.

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

#### 3.4.2 Select Return Type as ESS1 and “Submit”.

The screenshot shows the ROS interface. The 'File a Return' section is expanded, showing 'Complete a Form Online' with a sub-section for 'Reporting Obligations'. A dropdown menu for 'ESS1' is highlighted with a red box. The 'Submit' button is also visible.

Figure 72 ROS Screenshot Select ESS1 from dropdown menu

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

The screenshot shows the ROS interface. The 'Share Schemes Reporting ESS1 Tax Period Select' section is expanded, showing a dropdown menu for 'New Submission Period(s)'. The 'ESS1' option is highlighted with a red box.

Figure 73 ROS Screenshot Periods available for selection

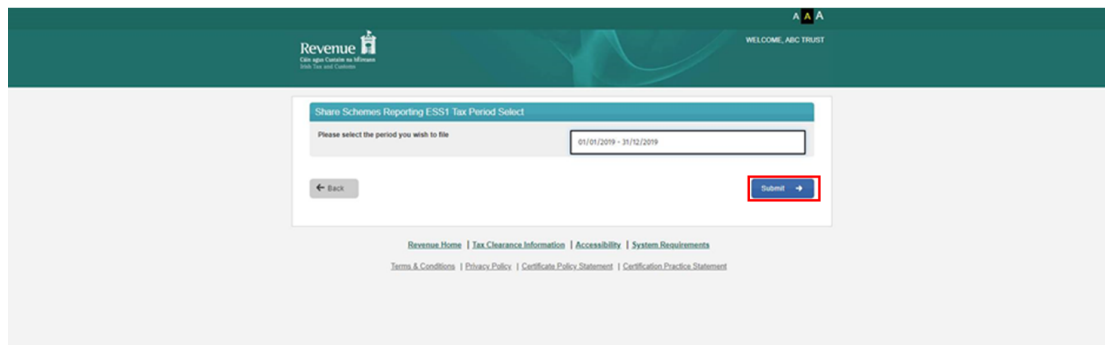


Figure 74 ROS Screenshot select appropriate Tax Period and Submit

### 3.4.3 Online Form ESS1 Explanatory notes.

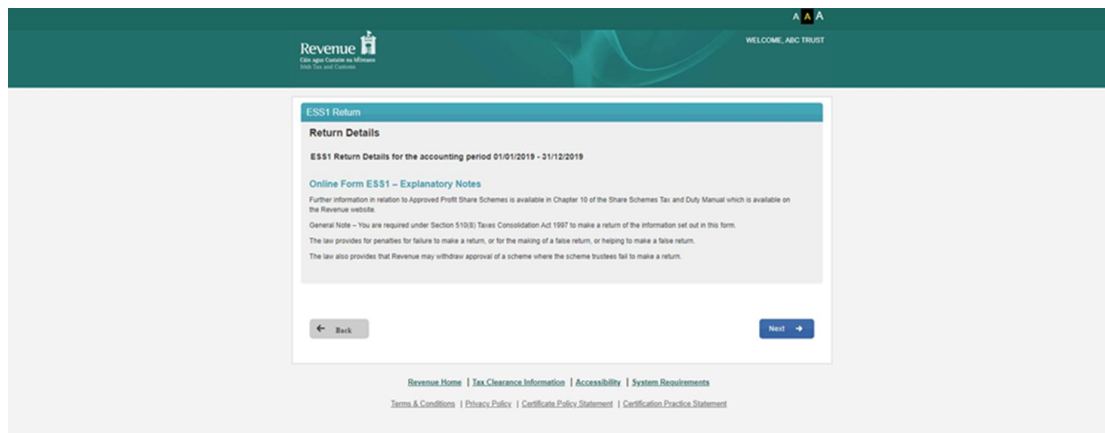


Figure 75 ROS Screenshot ESS1 Explanatory Notes Return Details



### 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.

The screenshot shows the 'ESS1 Return' form for the accounting period 01/01/2019 - 31/12/2019. The form is titled 'Return Details' and includes sections for 'Required Information' and 'Contact Details for Trust'. The 'Nil Return' section at the bottom has a checkbox that is checked, indicating that a nil return is being filed. The form also includes a 'Back' button and a 'Submit' button.

Revenue Clae agan Cúistéis na hÉireann Irish Tax and Customs WELCOME, ABC TRUST

### ESS1 Return

#### Return Details

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

#### Required Information

##### Return Details

Name of Trust:  ⓘ

Tax Registration Number of the Trust:  ⓘ

Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Name of Profit Sharing Scheme:  ⓘ

Profit Sharing Scheme Number:  ⓘ

##### Contact Details for Trust

Contact Name:  ⓘ

Telephone Number:  ⓘ

Email:  ⓘ

##### Nil Return

Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.

Nil Return: ☒

[← Back](#) [Submit](#)

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

Figure 76 ROS Screenshot Nil Return details for ESS1

## 3.4.5 Return Details for ESS1.

The screenshot displays the Revenue ROS ESS1 Return form. At the top, the Revenue logo and 'Céim agus Cúntais na Míreanna Irish Tax and Customs' are visible. The page title is 'ESS1 Return'. Below this, the 'Return Details' section is titled 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. The 'Required Information' section includes a sub-section 'Return Details' with the following fields: 'Name of Trust:', 'Tax Registration Number of the Trust:', 'Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Name of Profit Sharing Scheme:', and 'Profit Sharing Scheme Number:'. Each field has a corresponding input box and an information icon. Below this is the 'Contact Details for Trust' section with fields for 'Contact Name:', 'Telephone Number:', and 'Email:'. The 'Nil Return' section asks the user to select if they are filing a nil return, with a note: 'Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.' A 'Nil Return:' checkbox is present. At the bottom, there are 'Back' and 'Next' buttons. The footer contains links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', and 'System Requirements'.

Revenue  
Céim agus Cúntais na Míreanna  
Irish Tax and Customs

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

#### Required Information

##### Return Details

Name of Trust:  ⓘ

Tax Registration Number of the Trust:  ⓘ

Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Name of Profit Sharing Scheme:  ⓘ

Profit Sharing Scheme Number:  ⓘ

##### Contact Details for Trust

Contact Name:  ⓘ

Telephone Number:  ⓘ

Email:  ⓘ

##### Nil Return

Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.

Nil Return: ☐

← Back Next →

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

Figure 77 ROS Screenshot Return details for ESS1

### 3.4.6 Return Details – Add a Participating Company.

The screenshot displays the Revenue ESS1 Return interface. At the top, the Revenue logo and 'WELCOME, ABC TRUST' are visible. The main content area is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as '01/01/2019 - 31/12/2019'. A section titled 'Add a Participating Company' includes an information icon and states 'You may add up to 12 participating companies'. Below this, a label 'Corporation Tax Number of Participating Company' is followed by a text input field and an 'Add Entry' button with a plus icon. Navigation buttons 'Back' and 'Next' are at the bottom of the form area. A footer contains links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

ESS1 Return

**Return Details**

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

**Add a Participating Company** ⓘ

You may add up to 12 participating companies

**Corporation Tax Number of Participating Company**

Add Entry ➕

← Back

Next →

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 78 ROS Screenshot - Add a Participating Company

### 3.4.7 Return Details – Participating Company added.


The screenshot shows the 'ESS1 Return' interface with the 'Return Details' section. The header includes the Revenue logo and the text 'WELCOME, ABC TRUST'. The main content area is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as 01/01/2019 - 31/12/2019. There is a link to 'Add a Participating Company' with a note that up to 12 companies can be added. A section for 'Corporation Tax Number of Participating Company' has an input field and an 'Add Entry' button. Below this is a 'List of Participating Companies' section showing 'Total Companies Added: 1'. Under 'Company 1', there is a table of details:

Name of Participating Company:	Global ABC Ltd
Number of employees employed by participating company making a payment	40
Number of eligible employees	40
Number of participating employees	12
Date payment received (DD/MM/YYYY)	01/02/2019
Amount received to acquire shares	4000.0
Amount received to meet administration expenses	200.0
<a href="#">Edit</a> <a href="#">Remove</a>	
Amount received by all Participating Companies	4200.0

At the bottom of the form are 'Back' and 'Next' buttons. The footer contains links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', and 'System Requirements'.

Figure 79 ROS Screenshot Participating Company detail

## 3.4.8 Return Details Part A.

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details - Part A

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

##### Shares acquired by Trustees for Appropriation to Participants <sup>i</sup>

This section can accept up to 12 entries

Add Entry <sup>+</sup>

##### "Rights Issues" <sup>i</sup>

Amount received by Trustees from disposal of rights which were used to exercise other rights:	<input type="text" value="Euro"/>
Amount received from participants to enable Trustees to exercise rights:	<input type="text" value="Euro"/>
Number of additional shares acquired:	<input type="text"/>
Total cost of acquisition of additional shares (including incidental costs):	<input type="text" value="Euro"/>

##### Transfer of Shares to Participants <sup>i</sup>

This section can accept up to 12 entries

Add Entry <sup>+</sup>

##### Liability Arising under Section 805 Taxes Consolidation Act, 1997 on Dividends or Other Income <sup>i</sup>


Computation of Income chargeable under Section 805 Taxes Consolidation Act 1997:	<input type="text" value="Euro"/>
Calculation of tax assessable on Trustees:	<input type="text" value="Euro"/>

← Back

Next →

Figure 80 ROS Screenshot Return Details Part A

## 3.4.9 Return Details Part B.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

ESS1 Return

Return Details - Part B

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

Income arising to appropriated shares (whether paid to participants or not by the end of the year) <sup>i</sup>

Description of Income:

Gross amount of Income received:

Withholding Tax/Tax Credit

Income arising to unappropriated shares in the company <sup>i</sup>

Description of Income:

Amount of Income Received:

Withholding Tax/Tax Credit

Income from any other source whether taxed or untaxed <sup>i</sup>

Description of Income:

Amount of Income Received:

Tax Deducted/Tax Credit:

Management or Administration expenses <sup>i</sup>


Nature of expenses

Paid by Trustees

Paid by Company


Gains chargeable on Trustees on disposals (excluding disposals of shares appropriated to participants within 18 months of acquisition and disposal of shares on the direction of participants) <sup>i</sup>

This section can accept up to 12 entries

Add Entry 

Chargeable assets acquired by Trustees (other than shares acquired for appropriation) <sup>i</sup>

This section can accept up to 12 entries

Add Entry 


← Back

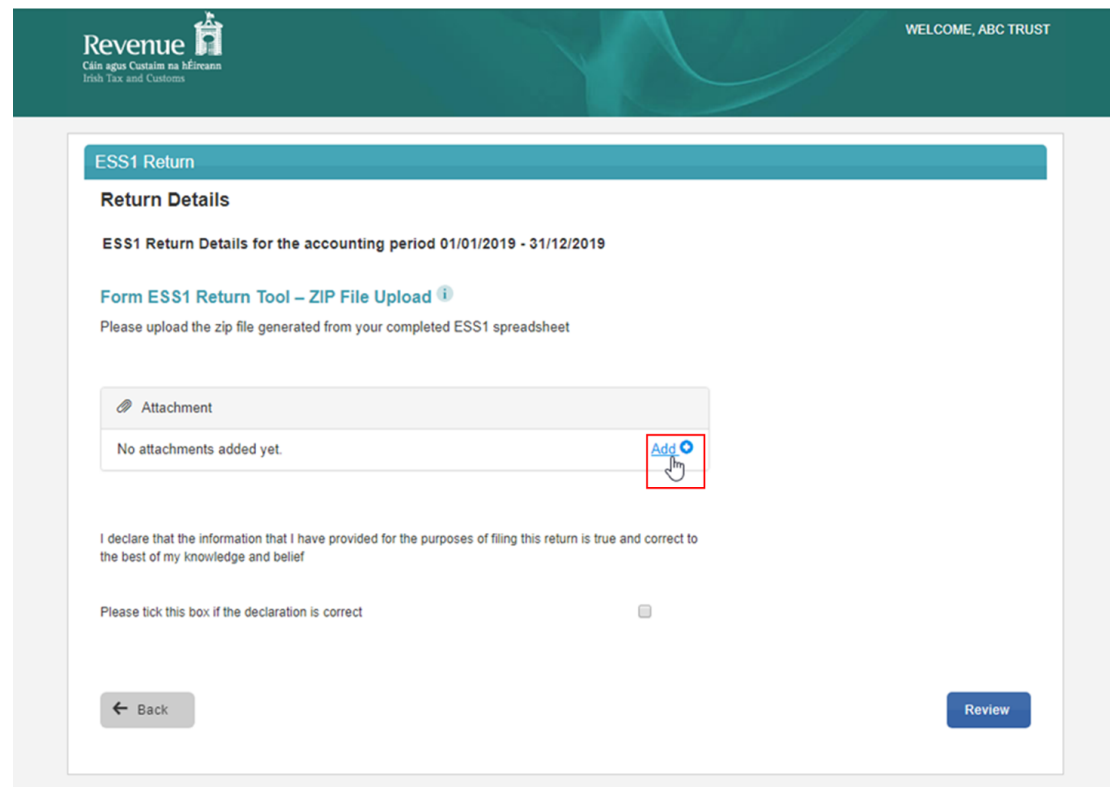
Next →

Figure 81 ROS Screenshot Return Details Part B

50

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.



Revenue  
Cúis agus Cúis na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

**ESS1 Return**


**Return Details**

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

**Form ESS1 Return Tool – ZIP File Upload** ⓘ

Please upload the zip file generated from your completed ESS1 spreadsheet

Attachment

No attachments added yet. [Add](#) 

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 ☐

[← Back](#) [Review](#)

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”.

The screenshot shows the Revenue ESS1 Return interface. At the top, the Revenue logo is on the left and "WELCOME, ABC TRUST" is on the right. The main heading is "ESS1 Return". Below it, the section "Return Details" is displayed. The text "ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019" is shown. A link "Form ESS1 Return Tool – ZIP File Upload" is present, followed by the instruction "Please upload the zip file generated from your completed ESS1 spreadsheet".

Below the instruction is an "Attachment" section. It shows a table with one row containing the file name "form-ess1.xlsx" and icons for download and delete.

Below the attachment section, there is a summary table of line-items uploaded:

Number of Shares Appropriated line-items in spreadsheet uploaded:	175
Number of Disposal of Shares line-items in spreadsheet uploaded:	4
Number of Transfer of Shares line-items in spreadsheet uploaded:	7
Number of Capital Receipts line-items in spreadsheet uploaded:	2

Below the table, there is a declaration statement: "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".

Below the declaration statement, there is a checkbox labeled "Please tick this box if the declaration is correct". The checkbox is currently unchecked.

At the bottom, there are two buttons: "Back" and "Review".

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



### 3.4.12 Enter Password and click “Sign and Submit”.

The screenshot shows the Revenue ROS 'Sign & Submit' interface. At the top is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a 'Certificate' field, an 'Enter Password' field (with masked characters), and a 'Sign & Submit' button. A progress bar at the bottom indicates 0% completion.

Figure 84 ROS Screenshot – Password sign and submit

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

The screenshot shows the Revenue ROS confirmation screen. At the top is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Thank you.' followed by 'You have just transmitted your ESS1 return which has been received by ROS.' Below this, there is a paragraph of text: 'You can access a copy of this Return through your ROS inbox in the Revenue Record Section on the My Services page by clicking Open Revenue Record. To file another Return click the OK button to return to the My Services page. To make a payment for this return, click OK to return to the My Services page and proceed to Payment & Refunds and Submit a Payment. Failure to pay tax by the due date may lead to enforcement proceedings and additional costs (including interest charges). To return to the My Services page please click the OK button'. An 'OK' button is visible at the bottom right. At the bottom of the screen, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

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.

The screenshot displays the Revenue Record interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD (selected), PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The user is logged in as ABC TRUST. Below the navigation bar, the main content area is titled 'ABC Trust - Inbox Messages'. On the left, there is a sidebar with 'Inbox Messages' and 'Information Services' sections. The 'Inbox Messages' section shows a list of messages, including 'Returns', 'Payments', 'Refunds & Repayments', 'Charges & Payments', 'Events List', 'Registration Details', 'Items Submitted via ROS', 'Request Statement of Accounts', and 'Document Search'. The 'Information Services' section includes 'Overview' and 'Try our online Demos'. The main content area displays a notification message: 'Some documents open in a popup window. Click here for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.' Below this, there is a search bar and a table of messages. The table has columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. A single message is listed with Notice No. 123456789123456789A, Customer Name ABC Trust, Regn./Trader No./Doc ID 1234567T, Tax Type/Duty/Rep. Oblig. SSR, Document Type ESS1, Period Begin 01/01/2019, and Issued Date 04/02/2020. Below the table, there are buttons for 'Archive', 'Export', and 'Print'. The footer contains links for Revenue Home, ROS Help, Accessibility, Certificate Policy and Practice Statements, Privacy Policy, and Terms & Conditions.

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

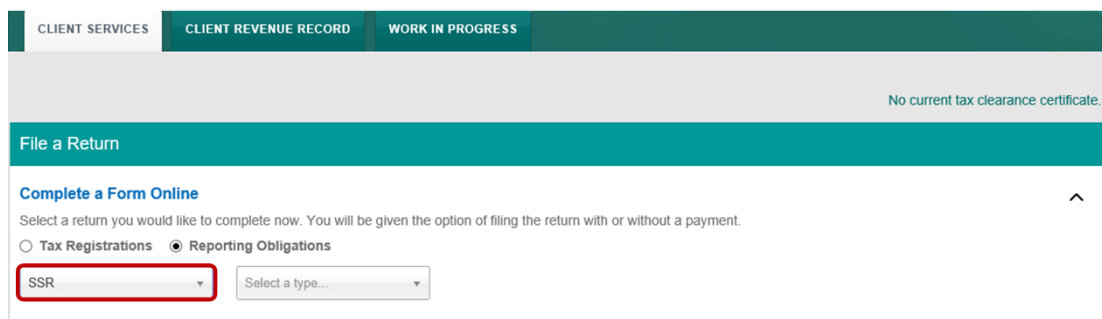
The RSS1 Return can be downloaded from the following location [Form RSS1](#).

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

The screenshot shows the ROS Agent interface. At the top, there is a navigation bar with tabs: AGENT SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below this is a 'Find Clients' section. It contains two main areas: 'Client Search' and 'Your Client List'. In the 'Client Search' area, there is a search by registration number section with radio buttons for 'Tax Registrations' and 'Reporting Obligations' (selected). A dropdown menu shows 'SSR' selected. Below this is a search by name section. In the 'Your Client List' area, there are buttons for 'View Client List' (highlighted with a red box) and 'Export Client List'. Below these buttons is a section for displaying new clients from a certain date, with an 'Enter date' field and a 'Display' button.

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.



CLIENT SERVICES | CLIENT REVENUE RECORD | WORK IN PROGRESS

No current tax clearance certificate.

**File a Return**

**Complete a Form Online**

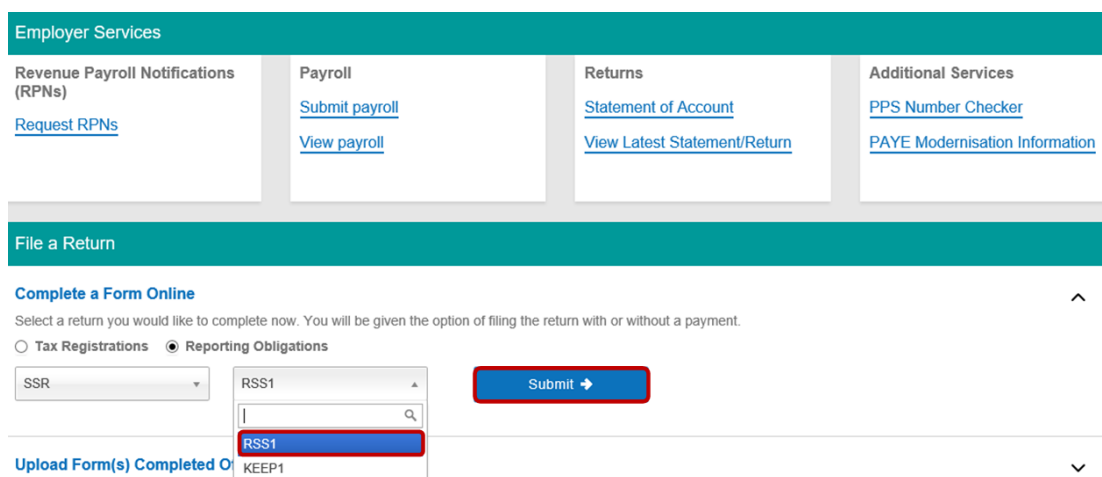
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR Select a type...

Figure 88 ROS Screenshot Agent navigating to SSR Dropdown Menu

- 4.1.3 Select Return Type as RSS1 and "Submit".



**Employer Services**

Revenue Payroll Notifications (RPNs) [Request RPNs](#)

Payroll [Submit payroll](#) [View payroll](#)

Returns [Statement of Account](#) [View Latest Statement/Return](#)

Additional Services [PPS Number Checker](#) [PAYE Modernisation Information](#)

**File a Return**

**Complete a Form Online**

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

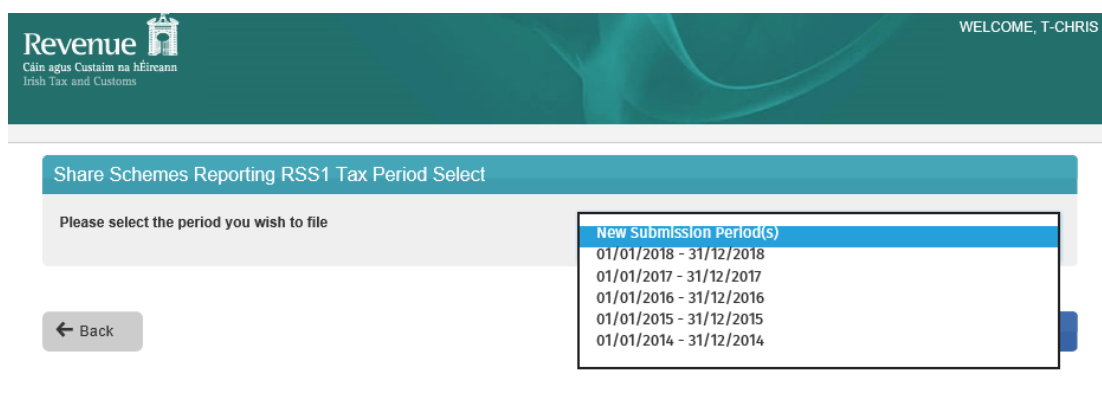
☐ Tax Registrations ☒ Reporting Obligations

SSR RSS1 Submit

Upload Form(s) Completed

Figure 89 ROS Screenshot select RSS1 from dropdown menu

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



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, T-CHRIS

**Share Schemes Reporting RSS1 Tax Period Select**

Please select the period you wish to file

← Back

**New Submission Period(s)**

- 01/01/2018 - 31/12/2018
- 01/01/2017 - 31/12/2017
- 01/01/2016 - 31/12/2016
- 01/01/2015 - 31/12/2015
- 01/01/2014 - 31/12/2014


Figure 90 ROS Screenshot select Tax Period to file

#### 4.1.4 Select the appropriate period for the return and click on “Submit”.

The screenshot shows a web form titled "Share Schemes Reporting RSS1 Tax Period Select". The form has a light blue header bar with the title. Below the header, there is a section with a light gray background. Inside this section, there is a text label "Please select the period you wish to file" followed by a date range selector showing "01/01/2017 - 31/12/2017". Below this, there is another text label "Select the button to choose period(s) that can be amended" followed by a button labeled "Amendment Period(s)". At the bottom of the form, there are two buttons: a "Back" button with a left arrow and a "Submit" button with a right arrow.

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.

**RSS1 Return**


**Return Details**


**RSS1 Return Details for the accounting period 01/01/2017 - 31/12/2017**

**Note:** If you filed your RSS1 return for this period prior to 15th of June 2019, it will not be presented below for download.

If you need to amend your RSS1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.


Please upload the zip file generated from your completed RSS1 spreadsheet

 Attachment

No attachments added yet. [Add](#) 

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 ☐

 Back

Submit

Figure 92 ROS Screenshot Upload zip file return for RSS1

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



**RSS1 Return**

**Return Details**

**RSS1 Return Details for the accounting period 01/01/2017 - 31/12/2017**

Note: If you filed your RSS1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your RSS1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed RSS1 spreadsheet

Attachment
form-rss1.xlsm  

Number of line-items in spreadsheet uploaded:

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 ☒

[← Back](#) [Submit](#)

Figure 93 ROS Screenshot declaration box and submit

#### 4.1.6 Enter Password and click “Sign & Submit”.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Sign & Submit**

Certificate  [Help](#)

Enter Password

[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.

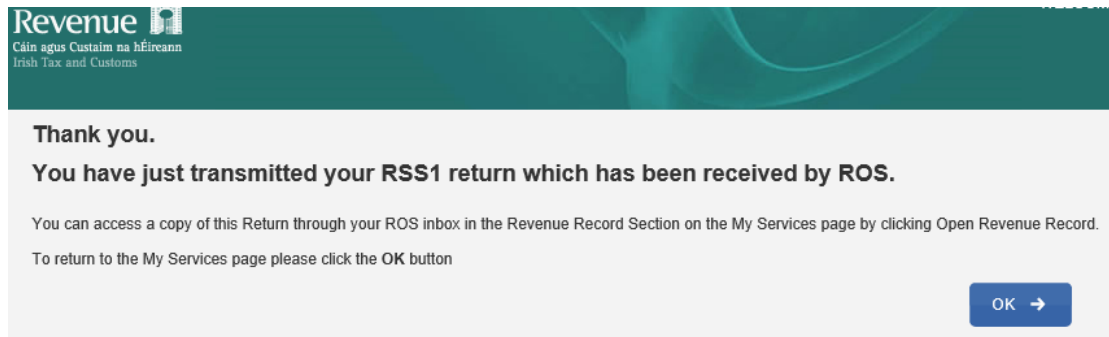


Figure 95 ROS Screenshot confirmation of return received in ROS

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

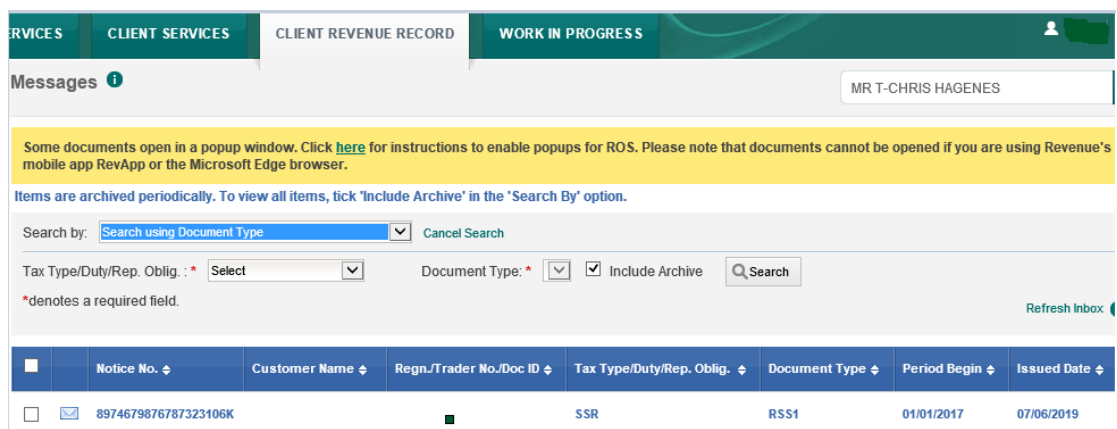


Figure 96 ROS Screenshot notification confirming submission of return



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

**RSS1 Return**

**Return Details**

RSS1 Return Details for the accounting period **01/01/2016 - 31/12/2016**

Return Details for the above period have successfully uploaded through ROS

Attachment
RSS1 for testing (Correct version).xlsx

Number of line-items in spreadsheet uploaded:

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 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”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP EXIT

No current tax clearance certificate.

My Frequently Used Services [Add a service](#)

[MyEnquiries](#)

**Employer Services**

Revenue Payroll Notifications (RPNs)  
[Request RPNs](#)

Payroll  
[Submit payroll](#)  
[View payroll](#)

Returns  
[Statement of Account](#)  
[View Latest Statement/Return](#)

Additional Services  
[PPS Number Checker](#)  
[PAYE Modernisation Information](#)

**File a Return**

**Complete a Form Online**

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR KEEP1 [Submit](#)

Upload Form(s) Completed ☒ [KEEP1](#)

Figure 100 ROS Screenshot select KEEP1 from dropdown menu

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Share Schemes Reporting KEEP1 Tax Period Select**

Please select the period you wish to file

New Submission Period(s)  
01/01/2018 - 31/12/2018

[Back](#) [Submit](#)

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”.

**KEEP1 Return**

**Return Details**

**KEEP1 Return Details for the accounting period 01/01/2018 - 31/12/2018**

**Note:** If you filed your KEEP1 return for this period prior to 15th of June 2019, it will not be presented below for download.  
If you need to amend your KEEP1 return for this period, please download the latest version of spreadsheet from the Revenue website, complete details and upload zip file generated once completed.

Please upload the zip file generated from your completed KEEP1 spreadsheet

Attachment
Form KEEP1.xlsm

Number of line-items in spreadsheet uploaded: 9

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 ☒

[← Back](#) [Submit](#)

Figure 104 ROS Screenshot declaration box and submit

#### 4.2.6 Enter Password and click “Sign & Submit”.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Sign & Submit**

**Certificate** [Field]

**Enter Password** [Field with red box]

**Sign & Submit** [Button with red box]

0%

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.

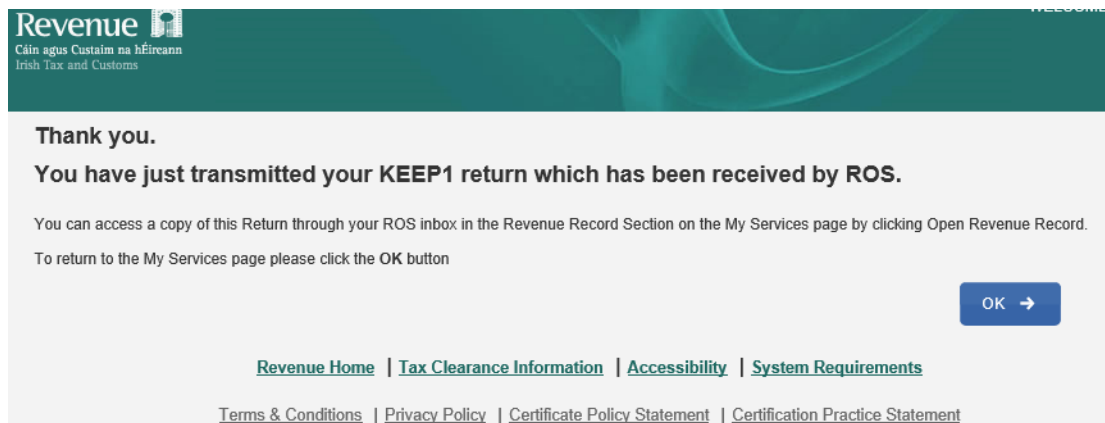


Figure 106 ROS Screenshot confirmation of KEEP1 received by ROS

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

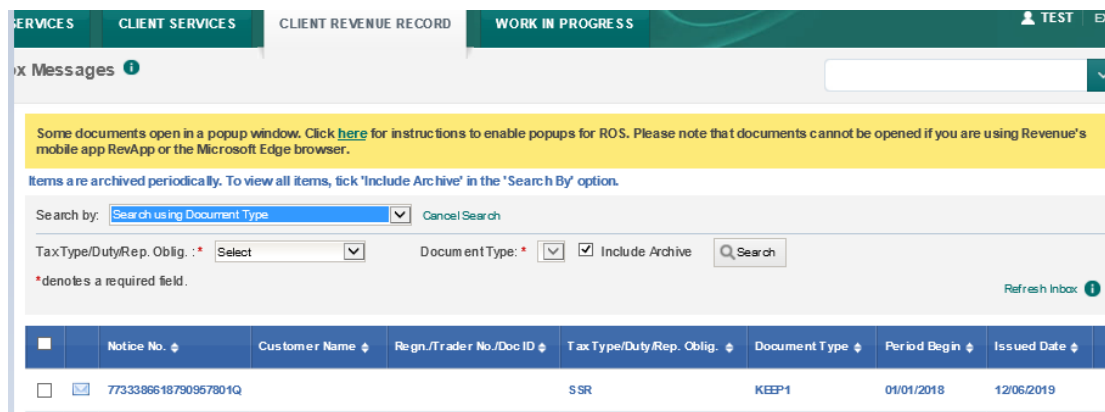


Figure 107 ROS Screenshot notification confirming submission of return

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


---

**KEEP1 Return**

**Return Details**

KEEP1 Return Details for the accounting period 01/01/2018 - 31/12/2018

Return Details for the above period have successfully uploaded through ROS

Attachment
Form KEEP1.xlsm 

Number of line-items in spreadsheet uploaded:

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 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.

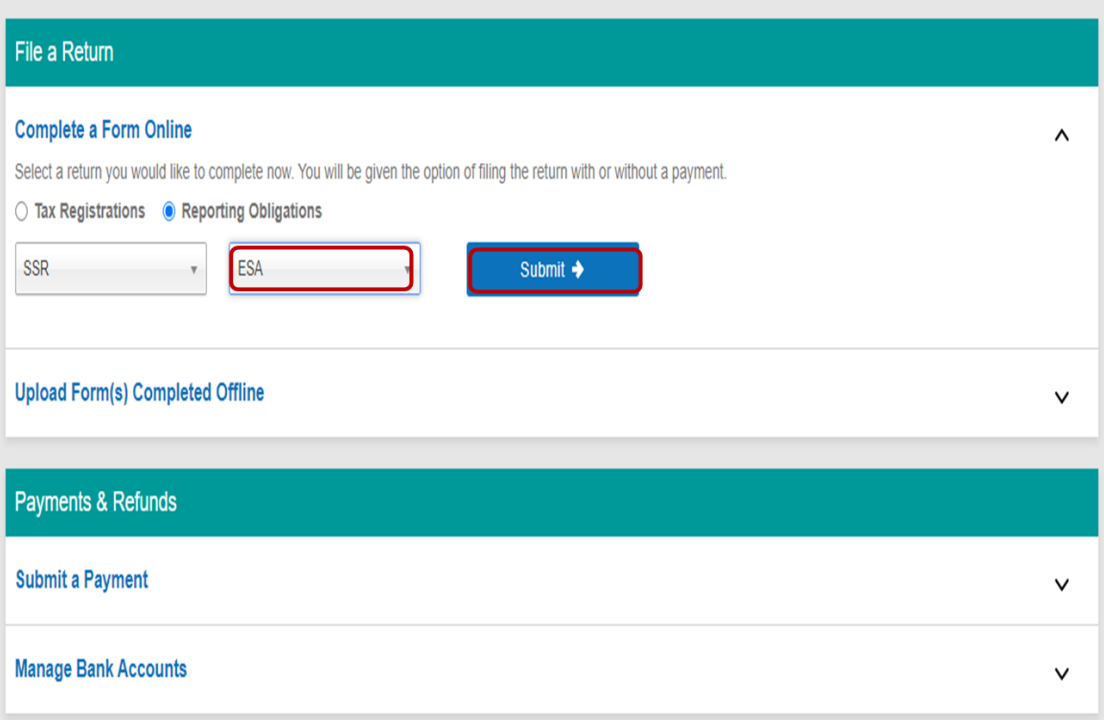
Figure 109 ROS Screenshot Agent navigating to Client Services

#### 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”.



**File a Return**

**Complete a Form Online** ^

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR **ESA** **Submit** →

**Upload Form(s) Completed Offline** v

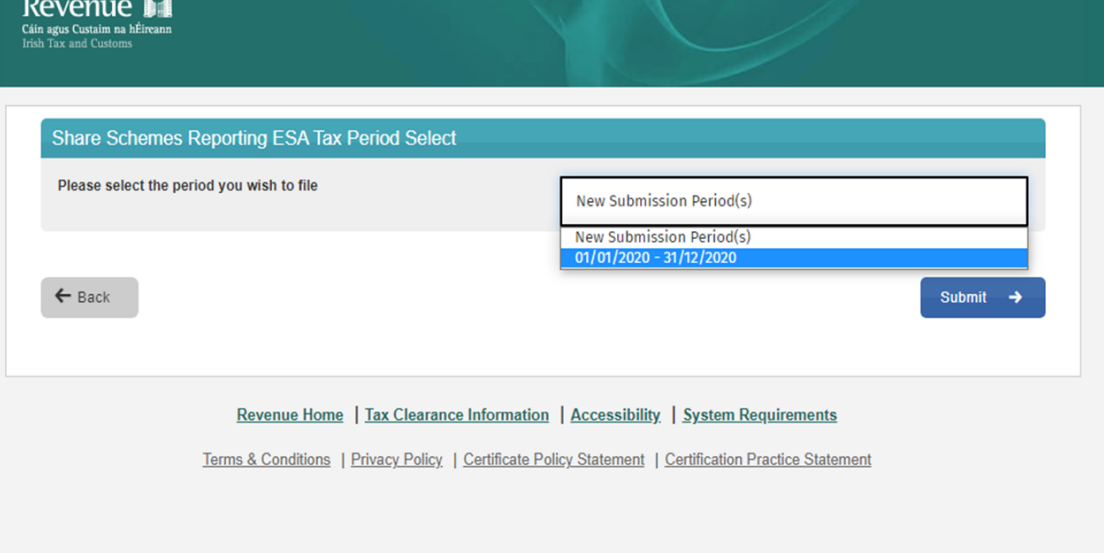
**Payments & Refunds**

**Submit a Payment** v

**Manage Bank Accounts** v

Figure 111 ROS Screenshot select ESA from dropdown menu

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



**Revenue**  
Cáin agus Cúistín na hÉireann  
Irish Tax and Customs

**Share Schemes Reporting ESA Tax Period Select**

Please select the period you wish to file

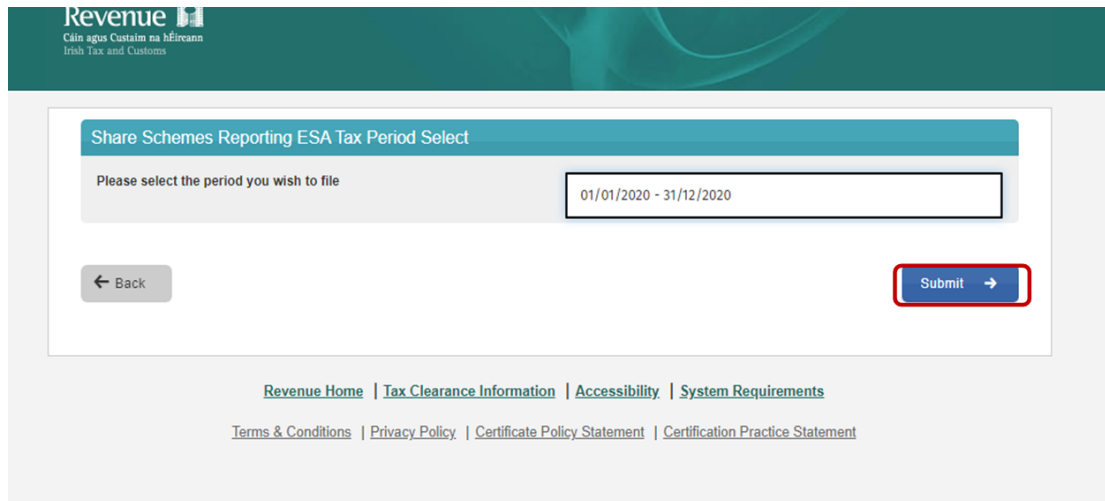
← Back **Submit** →

New Submission Period(s)  
New Submission Period(s)  
01/01/2020 - 31/12/2020

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 112 ROS Screenshot select Tax Period to file


#### 4.3.4 Select the appropriate period for the return and click on “Submit”.

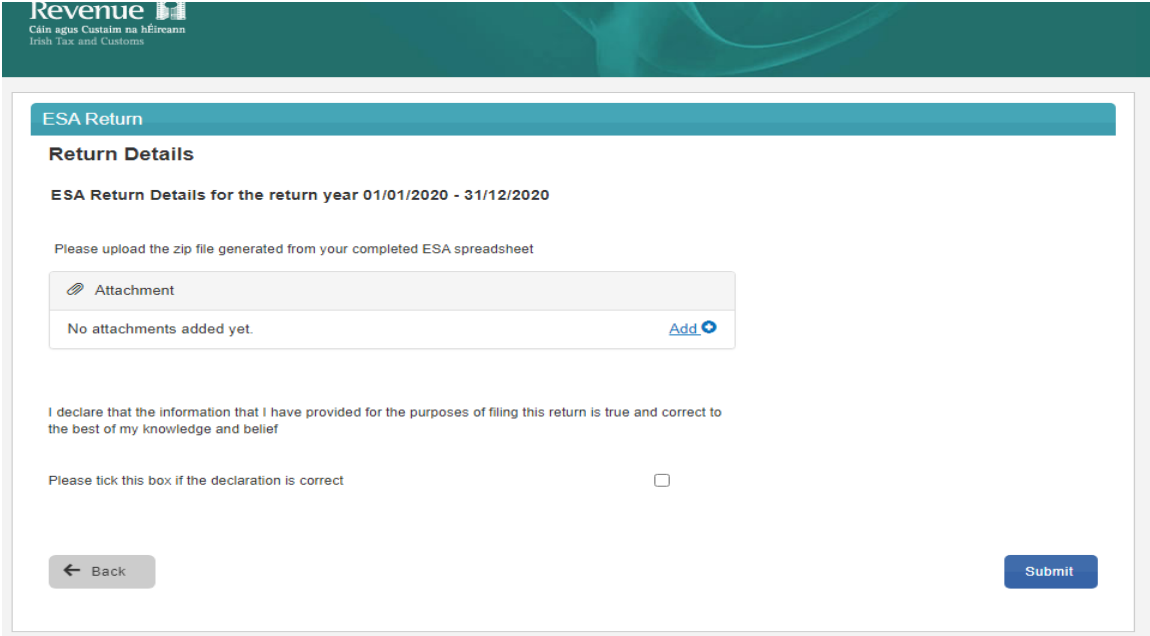


The screenshot shows the Revenue website header with the logo and text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header is a form titled 'Share Schemes Reporting ESA Tax Period Select'. The form contains a text input field with the placeholder 'Please select the period you wish to file' and a date range '01/01/2020 - 31/12/2020'. There are two buttons: a 'Back' button with a left arrow and a 'Submit' button with a right arrow. The 'Submit' button is highlighted with a red border. At the bottom of the form, there are several links: 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

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.




**Revenue**  
Cais agus Custaim na hÍreann  
Irish Tax and Customs


### ESA Return

#### Return Details

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

Please upload the zip file generated from your completed ESA spreadsheet

 Attachment

No attachments added yet. [Add](#) 

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 ☐

[← Back](#) [Submit](#)

Figure 114 ROS Screenshot Upload zip file return for ESA

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

**ESA Return**

**Return Details**

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

Please upload the zip file generated from your completed ESA spreadsheet

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 ☒

← Back

Submit

Figure 115 ROS Screenshot declaration box and submit

#### 4.3.6 Enter Password and click “Sign & Submit”.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Sign & Submit**

Certificate

Enter Password

.....|

Sign & Submit

0%

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.

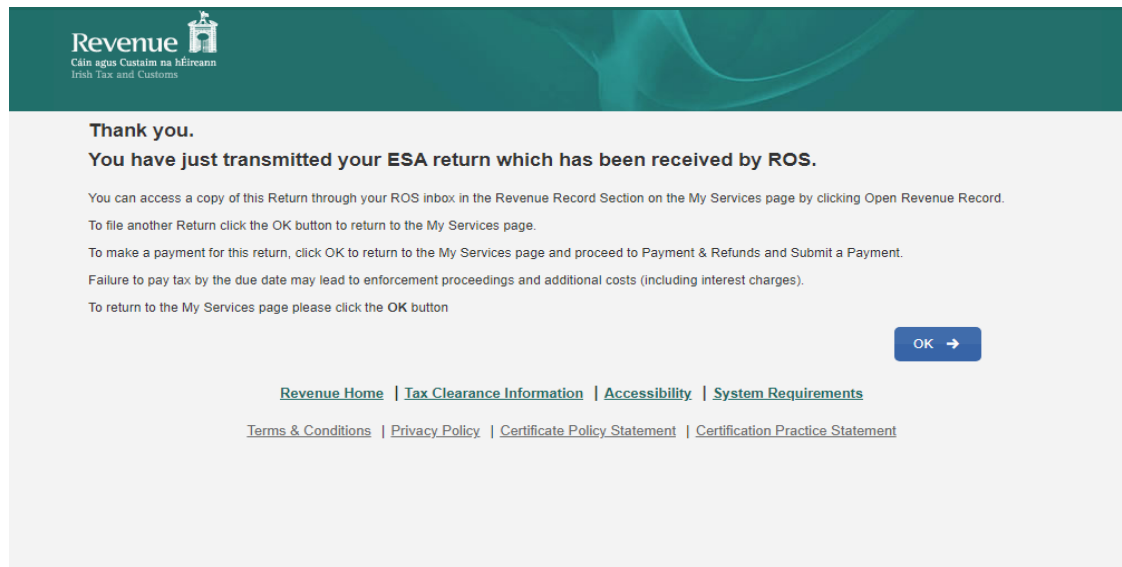


Figure 117 ROS Screenshot confirmation of return received in ROS

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

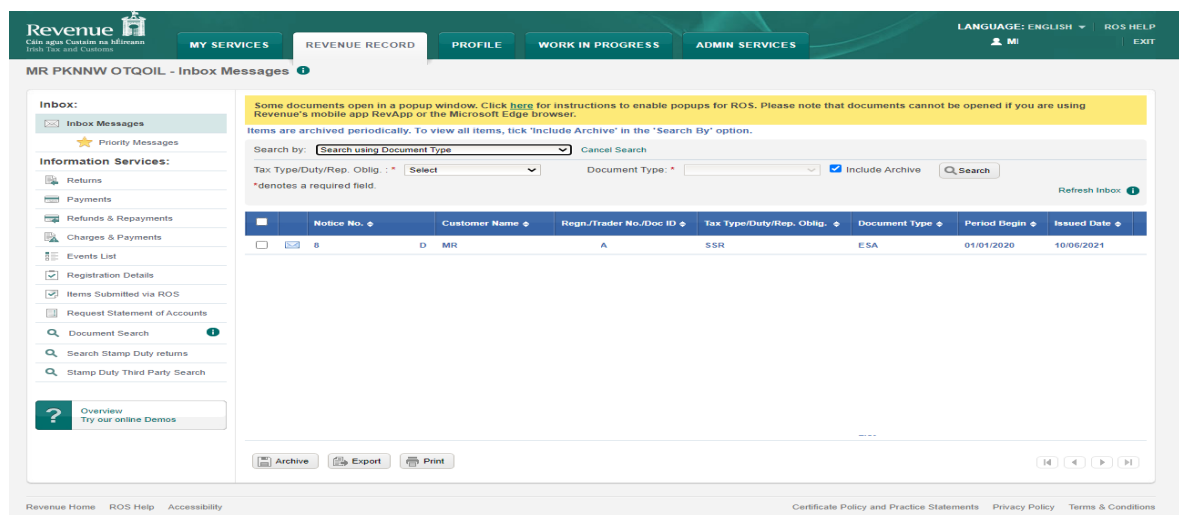


Figure 118 ROS Screenshot notification confirming submission of return

#### 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	<a href="#">Download</a>

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”.

**File a Return**

**Complete a Form Online**

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

SSR: ESS1

ESS1

RSS1

R1CT

ESS1

Submit

Upload Form(s) Completed Online

Figure 122 ROS Screenshot Select ESS1 from Dropdown Menu

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

**Revenue**

WELCOME, ABC TRUST

**Share Schemes Reporting ESS1 Tax Period Select**

Please select the period you wish to file

New Submission Period(s)

Back

Submit

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 123 ROS Screenshot Tax Periods available to file

#### 4.4.4 Select the appropriate period for the Return and click on “Submit”

**Revenue**

WELCOME, ABC TRUST

**Share Schemes Reporting ESS1 Tax Period Select**

Please select the period you wish to file

01/01/2019 - 31/12/2019

Back

Submit

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 124 ROS Screenshot select appropriate Tax Period and submit

#### 4.4.5 Online Form ESS1 Explanatory notes

The screenshot displays the Revenue ESS1 Return online form. At the top, the Revenue logo is visible with the text 'Cais agas Ceistín na Míreann Irish Tax and Customs'. The form is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as '01/01/2019 - 31/12/2019'. The main heading is 'Online Form ESS1 – Explanatory Notes'. The text explains that further information is available in Chapter 10 of the Share Schemes Tax and Duty Manual. A 'General Note' states that users are required under Section 510(8) Taxes Consolidation Act 1997 to make a return of the information set out in this form. It also mentions penalties for failure to make a return, or for the making of a false return, or helping to make a false return. The law also provides that Revenue may withdraw approval of a scheme where the scheme trustees fail to make a return. At the bottom of the form, there are 'Back' and 'Next' buttons. Below the form, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

Revenue  
Cais agas Ceistín na Míreann  
Irish Tax and Customs

ESS1 Return

Return Details

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

Online Form ESS1 – Explanatory Notes

Further information in relation to Approved Profit Share Schemes is available in Chapter 10 of the Share Schemes Tax and Duty Manual which is available on the Revenue website.

General Note – You are required under Section 510(8) Taxes Consolidation Act 1997 to make a return of the information set out in this form.

The law provides for penalties for failure to make a return, or for the making of a false return, or helping to make a false return.

The law also provides that Revenue may withdraw approval of a scheme where the scheme trustees fail to make a return.

← Back

Next →

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

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

The screenshot shows the Revenue ESS1 Return form. At the top, there is a header with the Revenue logo and the text 'Cáin agus Cúntaí na Míreann Irish Tax and Customs'. To the right, it says 'WELCOME, ABC TRUST'. The main heading is 'ESS1 Return'. Below this is a section titled 'Return Details' with the text 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. Under 'Required Information', there is a sub-section 'Return Details' with several input fields: 'Name of Trust:', 'Tax Registration Number of the Trust:', 'Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Name of Profit Sharing Scheme:', and 'Profit Sharing Scheme Number:'. Each field has an information icon (i) to its right. Below this is a sub-section 'Contact Details for Trust' with input fields for 'Contact Name:', 'Telephone Number:', and 'Email:', each with an information icon (i) to its right. At the bottom of the form, there is a section titled 'Nil Return' with the text 'Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.' Below this text is a checkbox labeled 'Nil Return:' which is checked. At the bottom of the form, there are two buttons: 'Back' and 'Submit'. At the very bottom of the page, there is a footer with links: 'Revenue Home | Tax Clearance Information | Accessibility | System Requirements'.

Figure 126 ROS Screenshot Nil Return details for ESS1

#### 4.4.7 Return Details

The screenshot displays the 'ESS1 Return' form on the Revenue ROS system. The header includes the Revenue logo and the text 'Céim agus Cuntas na Míreanna Irish Tax and Customs'. The main title is 'ESS1 Return' with a subtitle 'Return Details'. Below this, it specifies 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. The form is divided into sections: 'Required Information' and 'Contact Details for Trust'. The 'Required Information' section contains six input fields with labels: 'Name of Trust:', 'Tax Registration Number of the Trust:', 'Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):', 'Name of Profit Sharing Scheme:', and 'Profit Sharing Scheme Number:'. Each field has an information icon (i) to its right. The 'Contact Details for Trust' section contains three input fields with labels: 'Contact Name:', 'Telephone Number:', and 'Email:', each also with an information icon (i) to its right. Below these sections is a 'Nil Return' section with the text 'Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.' and a checkbox labeled 'Nil Return:'. At the bottom of the form, there are two buttons: 'Back' with a left arrow and 'Next' with a right arrow. The footer contains links: 'Revenue Home | Tax Clearance Information | Accessibility | System Requirements'.

Revenue  
Céim agus Cuntas na Míreanna  
Irish Tax and Customs

WELCOME, ROS TRUST

**ESS1 Return**

**Return Details**

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

**Required Information**

**Return Details**

Name of Trust:  ⓘ

Tax Registration Number of the Trust:  ⓘ

Name of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Corporation Tax Number of Company establishing the Trust (or Irish subsidiary where a Foreign Parent Company has established the Scheme):  ⓘ

Name of Profit Sharing Scheme:  ⓘ

Profit Sharing Scheme Number:  ⓘ

**Contact Details for Trust**

Contact Name:  ⓘ

Telephone Number:  ⓘ

Email:  ⓘ

**Nil Return**

Please select this if you will be filing a nil return. You are not required to fill in other screens and can submit this screen only.

Nil Return: ☐

[← Back](#) [Next →](#)

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

Figure 127 ROS Screenshot Return details for ESS1

#### 4.4.8 Return Details – Add a Participating Company

The screenshot shows the Revenue ESS1 Return Details page. The header includes the Revenue logo and the text 'WELCOME, ABC TRUST'. The main content area is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as '01/01/2019 - 31/12/2019'. The section 'Add a Participating Company' includes a note that up to 12 companies can be added. Below this is a form for the 'Corporation Tax Number of Participating Company' with an 'Add Entry' button. Navigation buttons for 'Back' and 'Next' are at the bottom of the form area. The footer contains links to 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

ESS1 Return

Return Details

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

Add a Participating Company ⓘ

You may add up to 12 participating companies

Corporation Tax Number of Participating Company

Add Entry ➕


← Back

Next →

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Figure 128 ROS Screenshot - Add a Participating Company

#### 4.4.9 Return Details – Participating Company added



WELCOME, ABC TRUST

ESS1 Return

Return Details

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

[Add a Participating Company](#) ⓘ

You may add up to 12 participating companies

Corporation Tax Number of Participating Company

List of Participating Companies

Total Companies Added: 1

Company 1

Name of Participating Company:	Global ABC Ltd
Number of employees employed by participating company making a payment	40
Number of eligible employees	40
Number of participating employees	12
Date payment received (DD/MM/YYYY)	01/02/2019
Amount received to acquire shares	4000.0
Amount received to meet administration expenses	200.0

[Edit](#) [Remove](#)

Amount received by all Participating Companies 4200.0

[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

Figure 129 ROS Screenshot Participating Company details

## 4.4.10 Return Details Part A

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details - Part A

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

#### Shares acquired by Trustees for Appropriation to Participants <sup>i</sup>

This section can accept up to 12 entries

[Add Entry](#)

#### "Rights Issues" <sup>i</sup>

Amount received by Trustees from disposal of rights which were used to exercise other rights:

Amount received from participants to enable Trustees to exercise rights:

Number of additional shares acquired:

Total cost of acquisition of additional shares (including incidental costs):

#### Transfer of Shares to Participants <sup>i</sup>

This section can accept up to 12 entries

[Add Entry](#)

#### Liability Arising under Section 805 Taxes Consolidation Act, 1997 on Dividends or Other Income <sup>i</sup>


Computation of Income chargeable under Section 805 Taxes Consolidation Act 1997:

Calculation of tax assessable on Trustees:

[← Back](#) [Next →](#)

Figure 130 ROS Screenshot Return details Part A

## 4.4.11 Return Details Part B.

Revenue   
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details - Part B

ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

**Income arising to appropriated shares (whether paid to participants or not by the end of the year)** [i](#)

Description of Income:

Gross amount of Income received:

Withholding Tax/Tax Credit

**Income arising to unappropriated shares in the company** [i](#)

Description of Income:

Amount of Income Received:

Withholding Tax/Tax Credit

**Income from any other source whether taxed or untaxed** [i](#)

Description of Income:

Amount of Income Received:

Tax Deducted/Tax Credit:

**Management or Administration expenses** [i](#)


Nature of expenses

Paid by Trustees

Paid by Company


**Gains chargeable on Trustees on disposals (excluding disposals of shares appropriated to participants within 18 months of acquisition and disposal of shares on the direction of participants)** [i](#)

This section can accept up to 12 entries

[Add Entry](#) 

**Chargeable assets acquired by Trustees (other than shares acquired for appropriation)** [i](#)

This section can accept up to 12 entries


[Add Entry](#) 

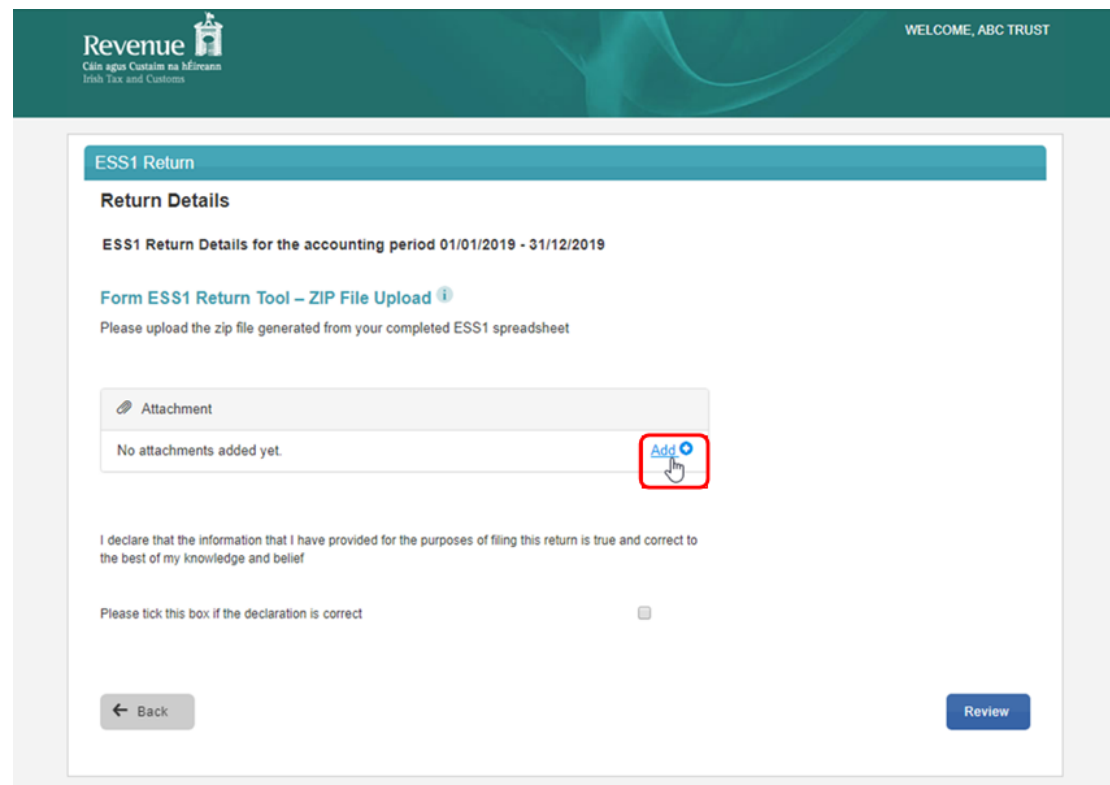
[← Back](#) [Next →](#)

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.



Revenue  
Céim agus Cúiteam na hÉireann  
Irish Tax and Customs

WELCOME, ABC TRUST

**ESS1 Return**

**Return Details**


ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019

**Form ESS1 Return Tool – ZIP File Upload** ⓘ

Please upload the zip file generated from your completed ESS1 spreadsheet

Attachment

No attachments added yet.

[Add](#) 

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 ☐

[← Back](#) [Review](#)

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”

The screenshot shows the 'ESS1 Return' form in the Revenue Online Services (ROS) system. The header includes the Revenue logo and 'WELCOME, ABC TRUST'. The form is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as 01/01/2019 - 31/12/2019. A section titled 'Form ESS1 Return Tool – ZIP File Upload' instructs the user to upload a zip file generated from their completed ESS1 spreadsheet. An attachment table shows a file named 'form-ess1.xlsx' has been uploaded. Below this, a summary table lists the number of line-items uploaded for various categories: Number of Shares Appropriated line-items (175), Number of Disposal of Shares line-items (4), Number of Transfer of Shares line-items (7), and Number of Capital Receipts line-items (2). A declaration statement follows: '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'. A checkbox is provided for the user to confirm the declaration is correct. At the bottom, there are 'Back' and 'Review' buttons.

Attachment	
form-ess1.xlsx	 

Number of Shares Appropriated line-items in spreadsheet uploaded:	175
Number of Disposal of Shares line-items in spreadsheet uploaded:	4
Number of Transfer of Shares line-items in spreadsheet uploaded:	7
Number of Capital Receipts line-items in spreadsheet uploaded:	2

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 ☐


[Back](#) [Review](#)

Figure 133 ROS Screenshot Tick Declaration Box and Submit

#### 4.4.14 Enter Password and click “Sign and Submit”

The screenshot shows the 'Sign & Submit' screen in the ROS system. The header includes the Revenue logo. The form has a 'Certificate' field and an 'Enter Password' field. The password field is highlighted with a red box and contains several dots, indicating a masked password. A 'Sign & Submit' button is also highlighted with a red box. A progress bar at the bottom shows 0% completion. A 'Help' link is visible next to the Certificate field.

**Sign & Submit**

Certificate  [Help](#)

Enter Password

[Sign & Submit](#)

0%

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

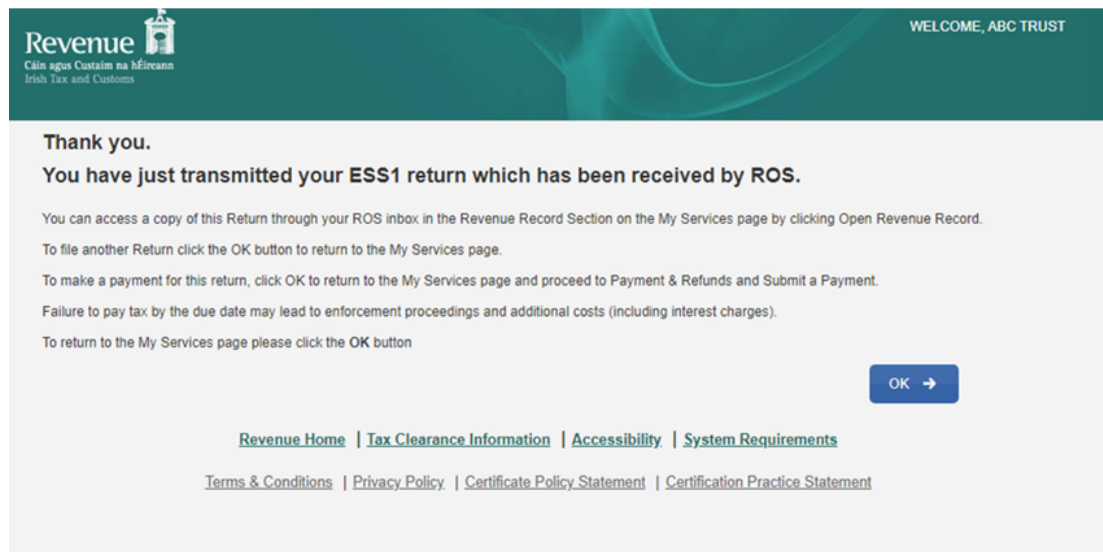


Figure 135 ROS Screenshot confirmation of upload received

#### 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.

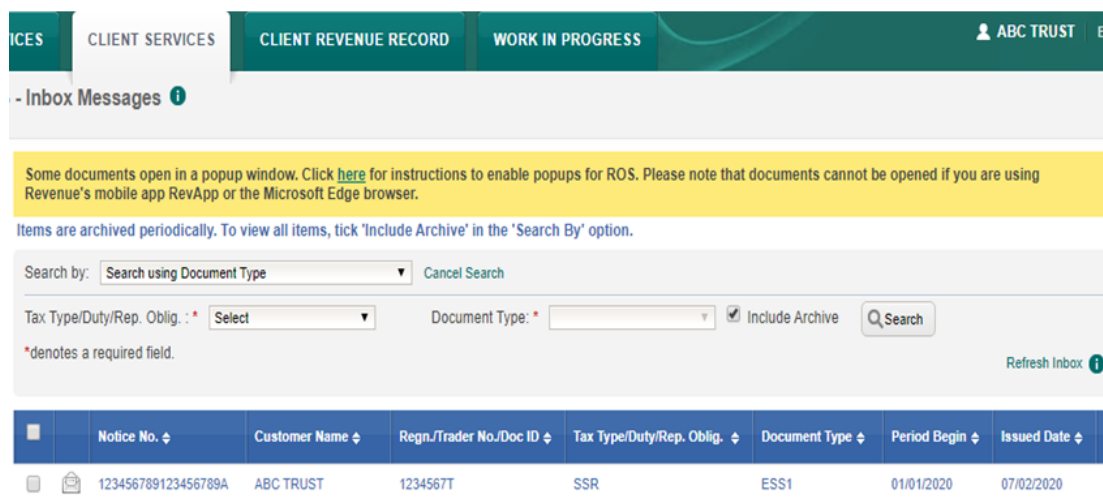


Figure 136 ROS Screenshot notification confirming submission of return

## 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

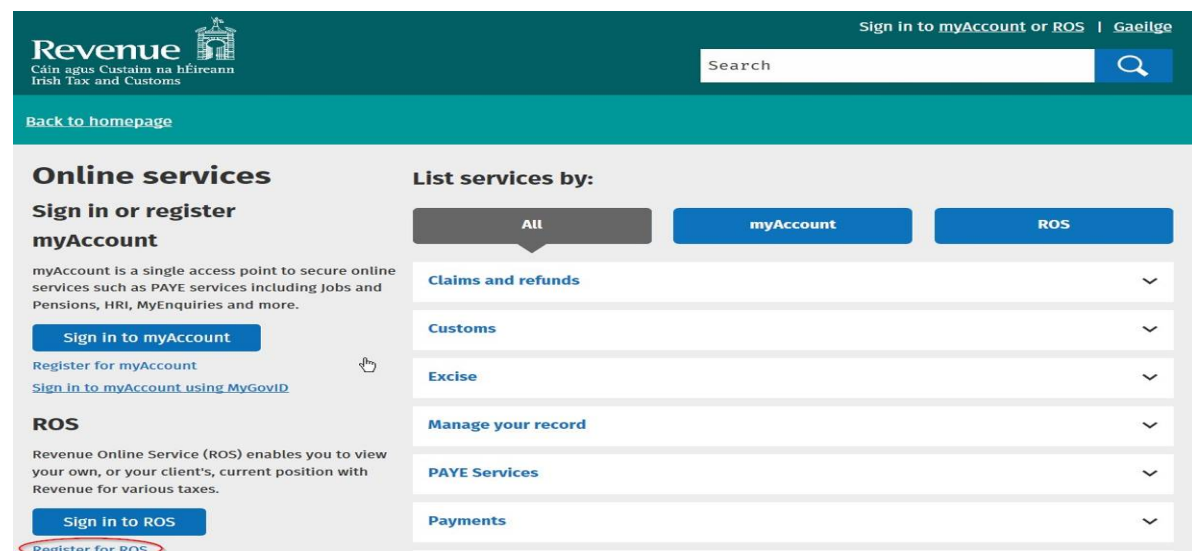


Figure 138 Register for ROS

**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](mailto: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.

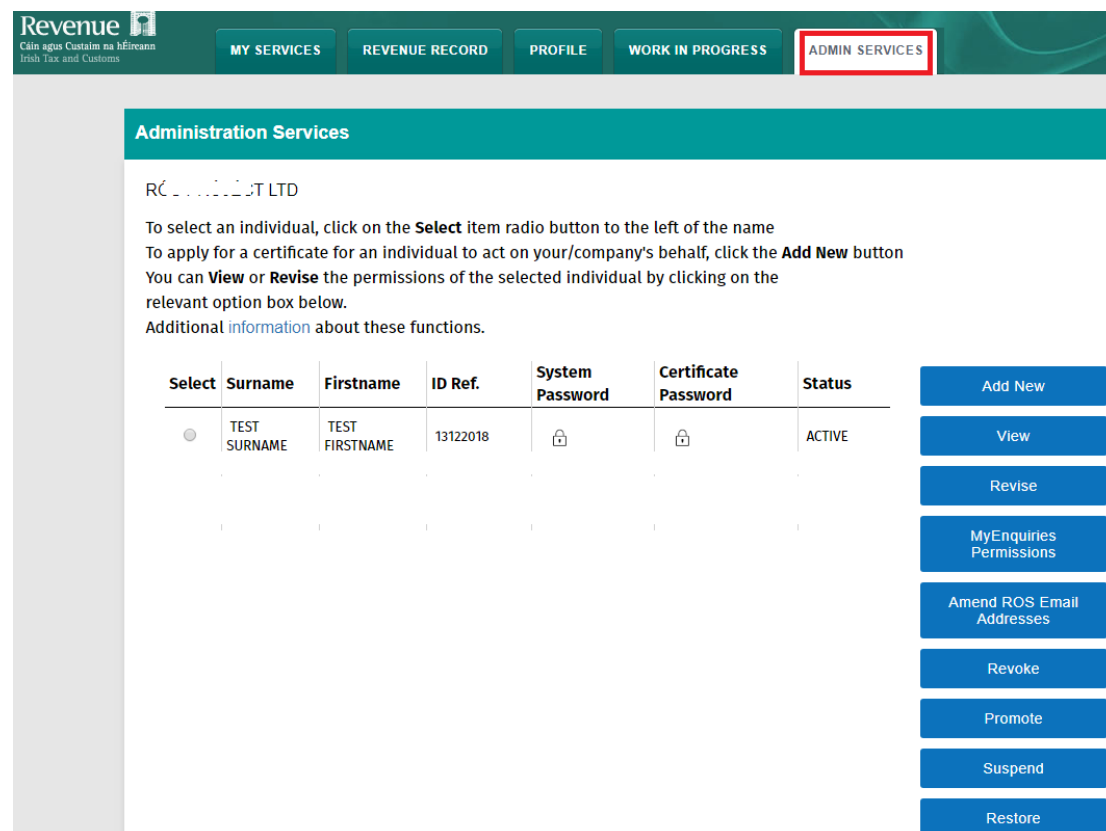
Instructions for creating new sub-users are available [here](#).

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](mailto: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”.



The screenshot shows the ROS Admin Services interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES (highlighted). Below the navigation bar, the page title is "Administration Services". The main content area displays the name "RÓDAN LÓDAN LTD" and instructions on how to select an individual, apply for a certificate, and view or revise permissions. Below the instructions is a table with columns: Select, Surname, Firstname, ID Ref., System Password, Certificate Password, and Status. The table contains one row with the values: TEST SURNAME, TEST FIRSTNAME, 13122018, and ACTIVE. To the right of the table is a vertical list of action buttons: Add New, View, Revise, MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, Promote, Suspend, and Restore.

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	TEST SURNAME	TEST FIRSTNAME	13122018			ACTIVE

Figure 139 ROS Screenshot Admin Services

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

The screenshot shows the Revenue ROS Administration Services interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, the 'Administration Services' section is active. It displays a list of individuals with columns: Select, Surname, Firstname, ID Ref., System Password, Certificate Password, and Status. The first individual, 'TEST SURNAME', is selected, indicated by a radio button in the 'Select' column. To the right of the table, there is a vertical stack of buttons: Add New, View, Revise, MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, Promote, Suspend, and Restore. The 'Revise' button is highlighted with a red rectangle.

Revenue  
Glin agus Cúisín na hÍreanna  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

**Administration Services**

Rt. LTD

To select an individual, click on the **Select** item radio button to the left of the name  
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button  
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.  
Additional [information](#) about these functions.

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input checked="" type="radio"/>	TEST SURNAME	TEST FIRSTNAME	13122018	🔒	🔒	ACTIVE

Add New  
View  
Revise  
MyEnquiries Permissions  
Amend ROS Email Addresses  
Revoke  
Promote  
Suspend  
Restore

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 Cúiteam na Míreanna  
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Capital Gains Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C&E	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CAT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EU Savings Dir	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Excise Licence	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Schemes Levy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bank Levy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Solid Fuel Carb.Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb.Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film WithHolding Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MOT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SSR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

[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".

**Permissions on Administration Services**

No: Permission not available, Yes: Permission available

Service	No	Yes
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submit Registration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Access Direct Debit Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Electronic Funds Transfer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Secure Upload	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Manage Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Verify Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access DPD System	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Phased Payment Arrangement	<input checked="" type="checkbox"/>	<input type="checkbox"/>

All Administration Services

Figure 142 ROS Screenshot permissions on Administration Services

- 6.1.5 The following screen confirms permissions.

**Revenue**  
Cáin agus Cústaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

The permissions changes that you have specified for **ADMIN SERVICES** are now in place.

To return to Administration Services page now click the **OK** button

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.**