

Appendix to Main TALC Minutes of 6 December 2022

Department of Social Protection Escalation Process for Individuals Requiring Personal Public Service Numbers (PPSNs) to Comply with a Statutory Obligation - December 2022

At a meeting of the Main Tax Administration Liaison Committee (TALC) on 6 December 2022, practitioners discussed with Department of Social Protection (DSP) officials, the general process for obtaining PPSNs and circumstances when delays in obtaining a PPSN can cause difficulties when the PPSN is urgently required to comply with a statutory obligation.

For example:

- where a PPSN is required in order to submit a Stamp Duty return within 30 or 44 days of execution of an instrument where a non-resident individual is a party to the instrument, or
- where a PPSN is required for an employee for inclusion on the Employer Certification for SARP (Form SARP 1A), which must be submitted to Revenue within 90 days of the individual's arrival in the State.

It was discussed whether the processing of PPSN applications in such cases could be expedited given the time pressures involved and the requirement for the PPSN to comply with a statutory obligation.

The DSP noted approximately 202,000 PPSNs were processed in 2022 to date, compared to 104,000 PPSNs issued in 2021. 90% of applications are processed within 8 weeks. At certain times of the year, there can be a peak in applications for PPSNs, for example, in September at the beginning of the new academic year.

Applicants should ensure that PPSN applications are complete and that scanned supporting documents are clearly legible as otherwise the processing of a PPSN application can be delayed. Queries raised by the DSP in respect of an application should be responded to promptly. If a response is not received by the DSP within 21 days, the PPSN application will be expunged.

However, in recognition of the fact that a PPSN is required to comply with certain statutory tax obligations within specific timeframes i.e., to file a Stamp Duty return involving a non-resident individual and to submit an Employer Certification for SARP, DSP has agreed the process outlined below which can be followed to expedite the processing of a PPSN in such cases.

- Applications for PPSNs for non-residents are dealt with by the DSP's Client Identity Services (CIS). Applications submitted to CIS for PPSNs which are required in respect of non-resident individuals to file a Stamp Duty return can be escalated by emailing cis@welfare.ie and referencing in the subject line of the email that the request relates to Stamp Duty for a non-resident individual.
- Applications for PPSNs for individuals who are relocating to Ireland for any period of time must be made online via MyWelfare.ie when the individual has arrived in the State. However, in view of the statutory Revenue window for processing SARP cases, an application for a PPSN for an individual where the PPSN is required for the purposes of filing the Employer Certification for SARP (Form SARP 1A) can be submitted to SARPCIS@welfare.ie.

DSP need to record an address for every PPSN allocated. In cases where the individual does not have a permanent address in Ireland, DSP will accept the address provided by an employer in their letter confirming the individual is employed/being employed by them. Responsibility for subsequently notifying the Department of a change of address rests with the individual.

The process outlined above is **solely** for these circumstances where a PPSN is required to meet a statutory tax obligation.