

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

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

Document last reviewed June 2021



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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.

A more recent version of this manual is available.

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.

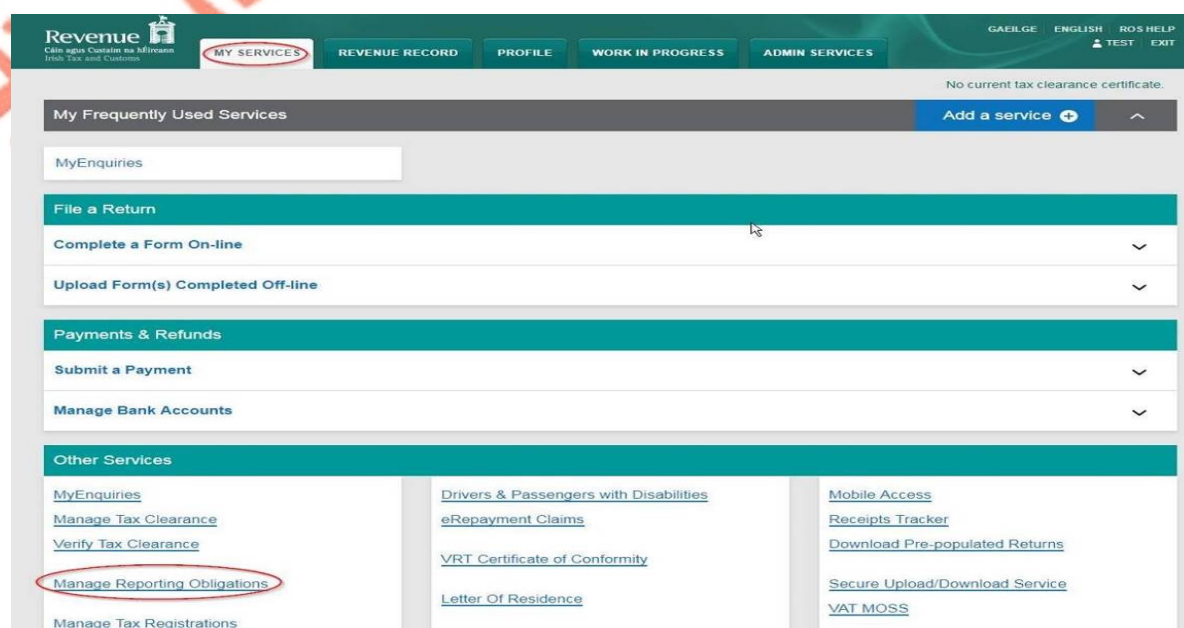


Figure 1 Screenshot of ROS login homepage

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

The screenshot shows the 'MY SERVICES' tab in the ROS system. Under the 'eRegistration' section, there is a 'Registration Options' table. The first row, 'Share Schemes Reporting - SSR', is highlighted with a red box. It shows a status of 'Not Registered' and a 'Register' button. Below it are other options: 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC', all with 'Not Registered' status and 'Register' buttons. On the right, there is a 'Your Requests (0)' section.

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.

The screenshot shows the 'SSR Registration' form. It has a title 'SSR Registration' and a note '* Denotes a required field'. Below this is a text input field for 'Registration Date (DD/MM/YYYY)'. To the left of the field is a 'Cancel' button, and to the right is an 'Add To Your Requests' button with a right-pointing arrow.

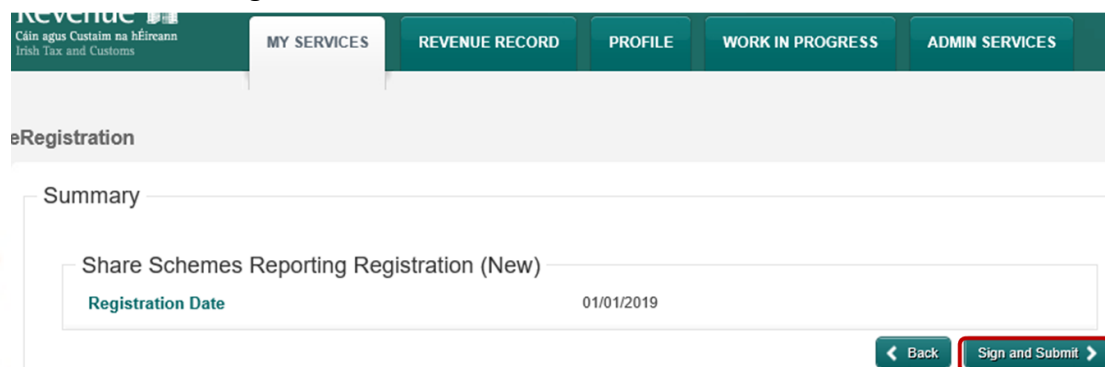
Figure 3 ROS Screenshot of SSR Registration Date

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”.

The screenshot shows the 'eRegistration' section after clicking 'Add To Your Requests'. The 'Registration Options' table is still visible. On the right, the 'Your Requests (1)' section is highlighted with a red box. It shows a 'Register' button, the text 'SSR', and 'Edit' and 'Cancel' buttons. At the bottom right, there is a 'Submit' button with a right-pointing arrow, also highlighted with a red box. A message at the bottom states: 'You need to submit this request in order for this transaction to be processed.'

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

1.1.6 Click “Sign and Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

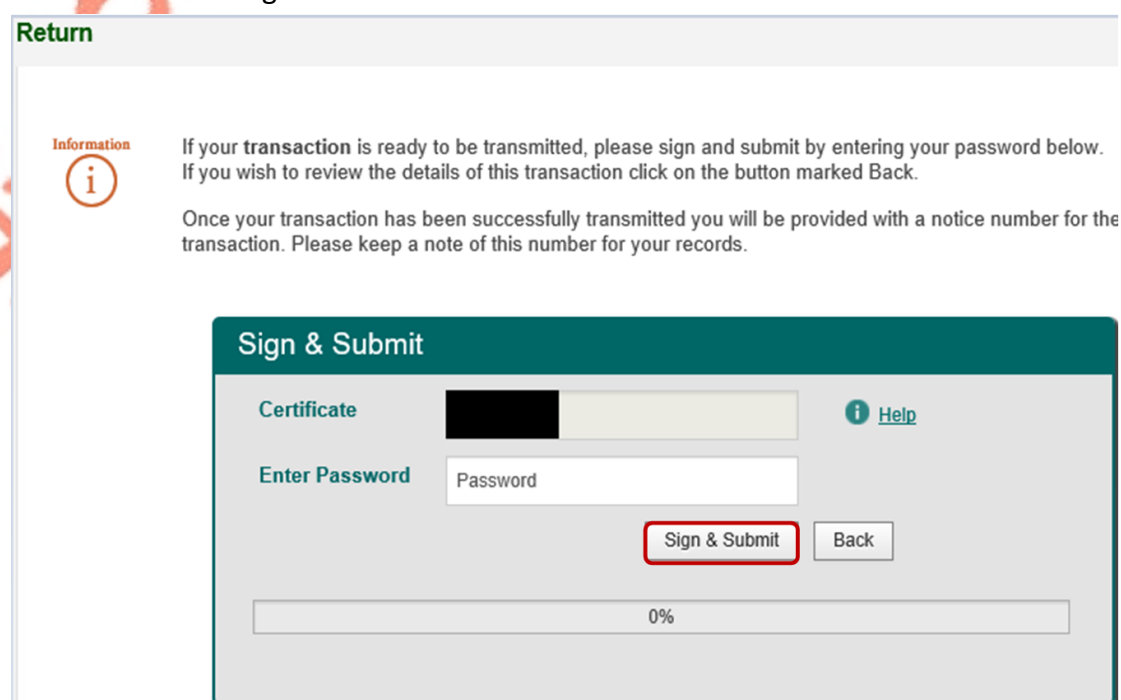
Share Schemes Reporting Registration (New)

Registration Date 01/01/2019

Back 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”.



Return

Information

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.

Sign & Submit

Certificate [Redacted] [Help](#)

Enter Password Password

Sign & Submit Back

0%

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 type="checkbox"/>	4491360386B				Reporting Entity Registrant	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.

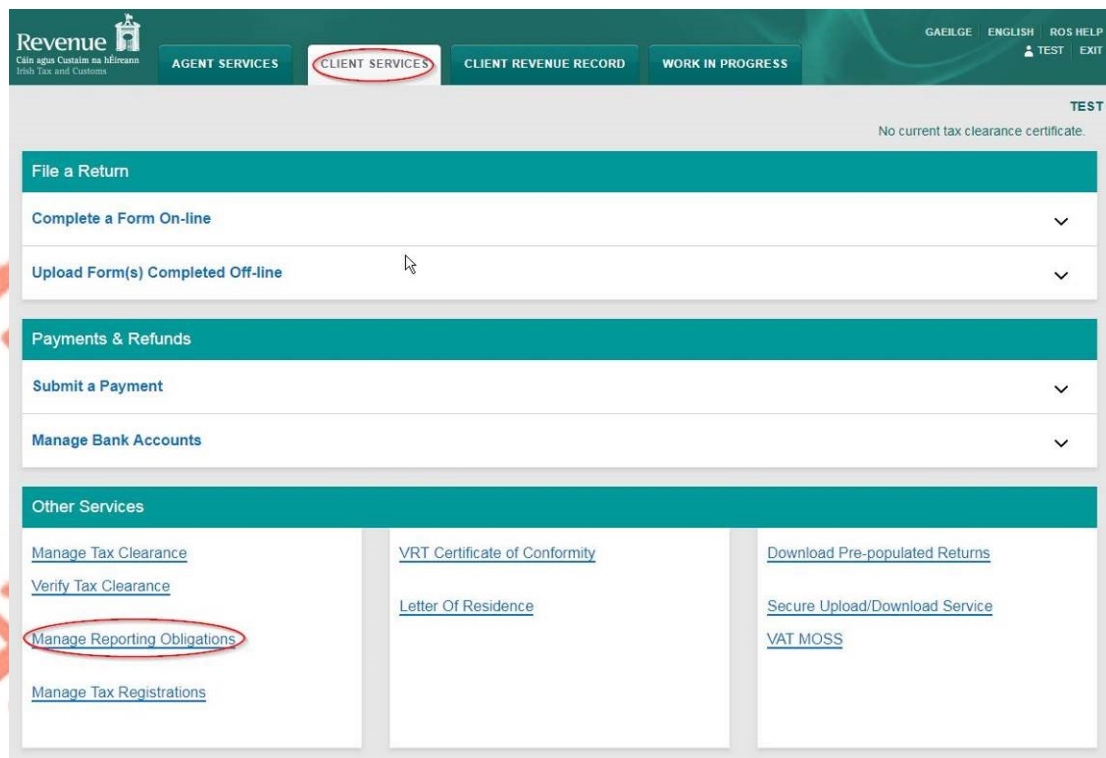


Figure 11 ROS screenshot of “Manage Reporting Obligations” under Other Services section

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

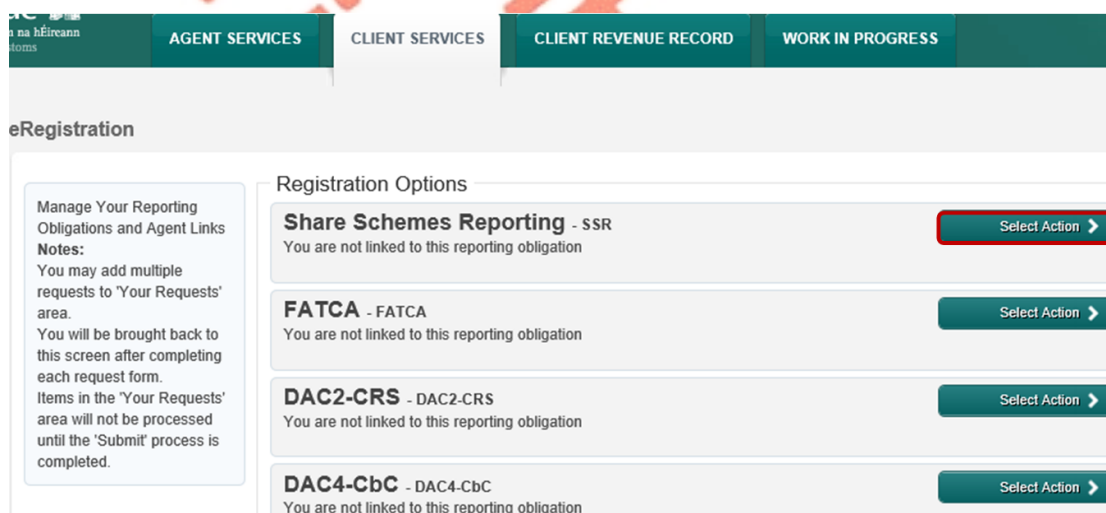
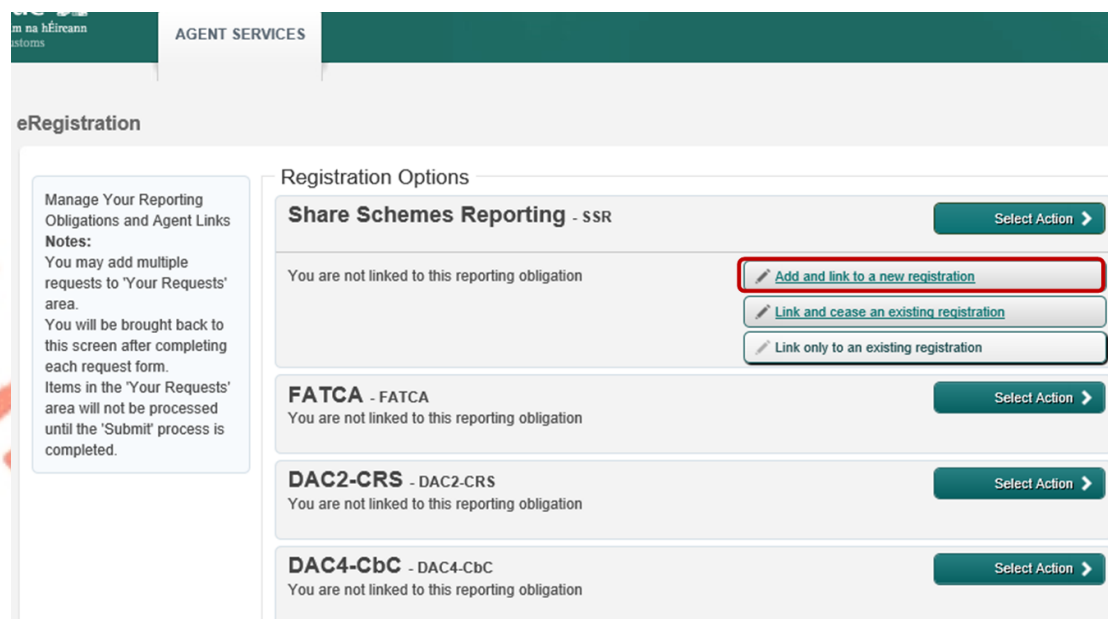


Figure 12 ROS Screenshot of SSR -Select Action

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 >

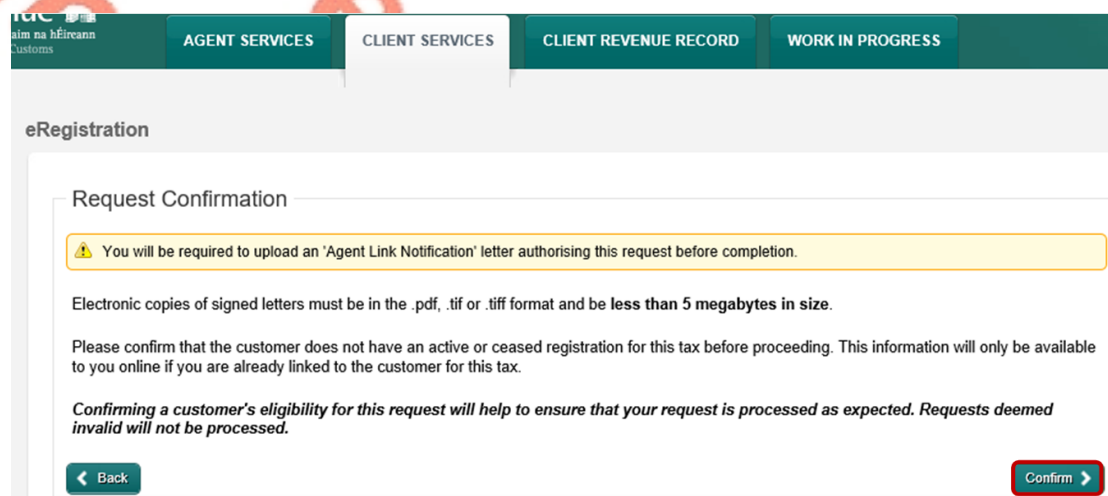
You are not linked to this reporting obligation

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 (selected), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the page title is 'eRegistration'. The main content area is titled 'Summary' and contains a form for 'Share Schemes Reporting Registration (New)'. The 'Registration Date' is set to 01/01/2019. A blue information box states: '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](#).' Below this box is a red button labeled 'Generate Client Consent Letter'. At the bottom right, there are 'Back' and 'Next' buttons.

Figure 17 ROS Screenshot of “Generate Client Consent Letter”

2.1.10 Sample “Consent Letter Generated”

The screenshot shows a sample Agent Consent Letter. At the top, there is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The letter body contains the following text: 'TEST confirms that TEST [redacted] is to act as the agent in respect of the following taxes.' Below this, there is a section titled 'Share Schemes Reporting Registration (New)' with a redacted area. The letter continues with: 'TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.' At the bottom, there are two signature lines: 'Signed _____ (Agent) Date _____' and '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.

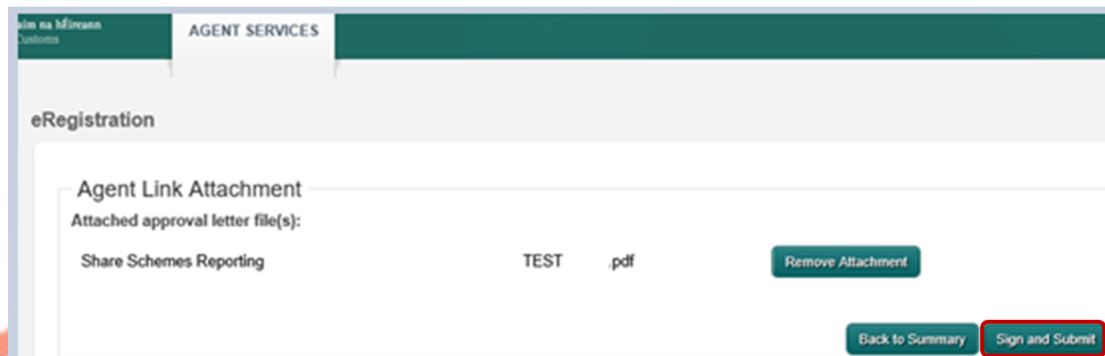
☒ Share Schemes Reporting

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

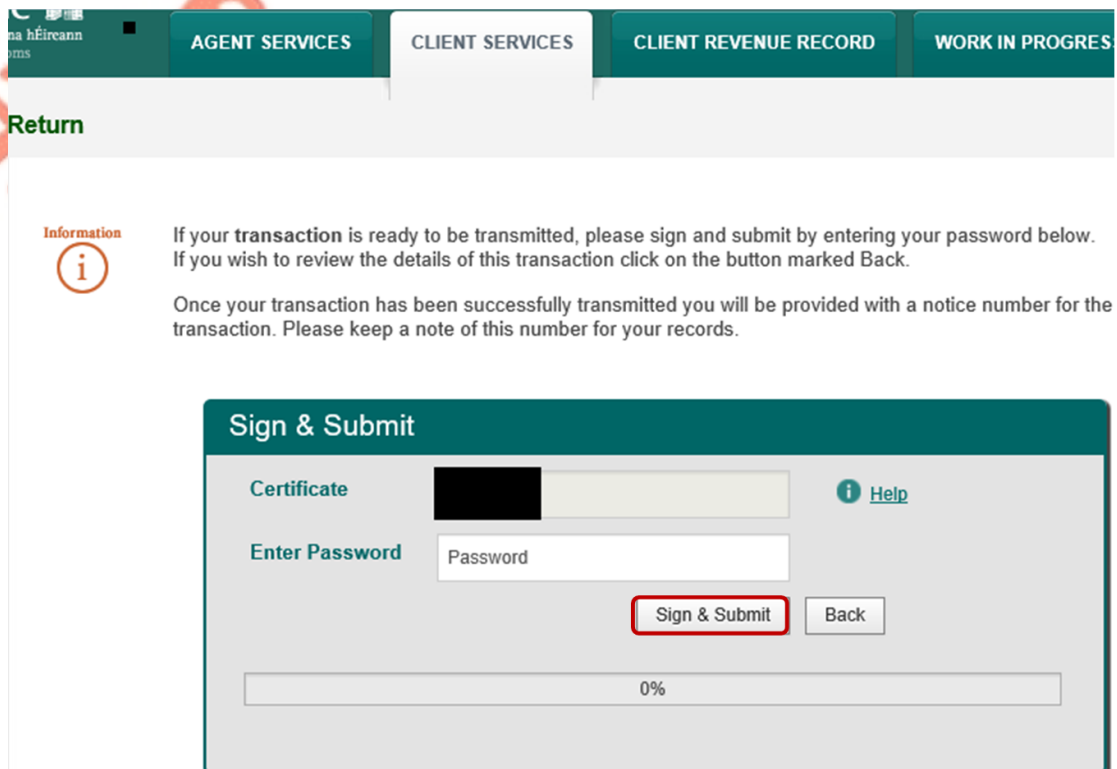
2.1.13 Click “Sign and Submit”.



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 box.

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 and a 'Help' link. Below it is an 'Enter Password' field with the placeholder text 'Password'. To the right of the password field are two buttons: 'Sign & Submit' (highlighted with a red box) 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.

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: Cancel Search

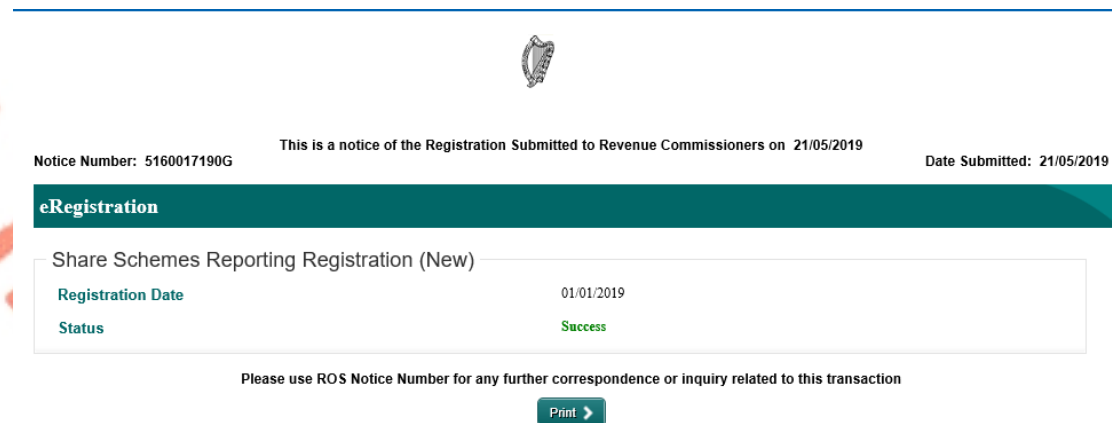
Tax Type/Duty/Rep. Oblig.: * Document Type: *

*denotes a required field.

	Notice No. ↓	Customer Name ↓	Regn./Trader No./Doc ID ↓	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
<input type="checkbox"/>	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.



The screenshot shows a web interface for the Revenue Online Service (ROS). At the top center is the Irish harp logo. Below it, a message states: "This is a notice of the Registration Submitted to Revenue Commissioners on 21/05/2019". To the left of this message is the "Notice Number: 5160017190G" and to the right is "Date Submitted: 21/05/2019". A dark green header bar contains the text "eRegistration". Below this, a white box titled "Share Schemes Reporting Registration (New)" contains a table with two rows: "Registration Date" with the value "01/01/2019" and "Status" with the value "Success". Below the table, a message reads: "Please use ROS Notice Number for any further correspondence or inquiry related to this transaction". At the bottom center is a green button with the text "Print >".

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 tabs for 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. Below the navigation bar, the 'Find Clients' section is visible, which includes a search form for 'Client Search' and a 'Your Client List' section. The 'Manage Tax Registrations' section is highlighted with a red box. This section contains a 'Manage Client Registrations' form with the following fields and options:

- Manage Client Registrations**: Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.
- ☒ Tax Registrations ☐ Reporting Obligations
- Select a tax type... (dropdown menu)
- Enter registration no. (text input)
- Enter name (text input)
- Manage Reporting Obl... (dropdown menu)
- Manage (button)

To the right of the 'Manage Client Registrations' form is the 'Register New Revenue Customer' section, which includes the following options:

- Register New Revenue Customer**: You can now register new individuals, companies, partnerships trusts Entities with Revenue.
- Register New Revenue Customer (button)
- You can also register new reporting entities.
- Register New Reporting Entity (button)

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”.

The screenshot shows the 'eRegistration' section of the ROS interface. On the left, there is a 'Manage Your Reporting Obligations and Agent Links' sidebar with notes. The main area is titled 'Registration Options' and lists three reporting obligations: 'Share Schemes Reporting - SSR' (Status: In Requests), 'FATCA - FATCA', and 'DAC2-CRS - DAC2-CRS'. Each option has a 'Select Action' button. Below these, there are two more options: 'DAC4-CbC - DAC4-CbC' and 'DAC4-CbC - DAC4-CbC', each with a 'Select Action' button. On the right, there is a 'Your Requests (1)' section with a 'Create Agent Link' button and a 'Cancel' link. At the bottom right, there is a 'Submit' button and a note: 'You need to submit this request in order for this transaction to be processed.'

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”.

The screenshot shows the 'eRegistration' section of the ROS interface. The main area is titled 'SSR Registration'. There is a note: '* Denotes a required field'. Below this, there is a 'Registration Date (DD/MM/YYYY)' field with a yellow warning icon. At the bottom left, there is a 'Cancel' button. At the bottom right, there is an 'Add To Your Requests' button.

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 [redacted] is to act as the agent in respect of the following taxes.

Share Schemes Reporting Registration (New) _____

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

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 33 ROS Screenshot of sample consent letter generated

2.2.10 Once completed, click “Next”.

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
Ain 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
Ain 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”.

AGENT SERVICES

Return

Information

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.

Sign & Submit

Certificate

Enter Password

Password

Sign & Submit **Back**

0%

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”.

AGENT SERVICES **REVENUE RECORD** **PROFILE** **ADMIN SERVICES**

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 **5562648873R**

eRegistration summary:

Action	Status	Comments
Register and Link SSR	Success	

To return to Agent Services click on Agent Services tab.

OK

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

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

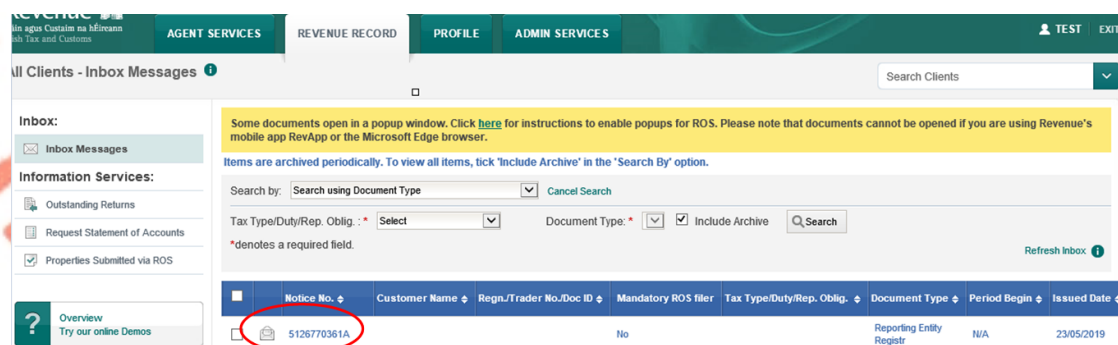


Figure 39 ROS Screenshot of confirmation of agent link in inbox messages

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

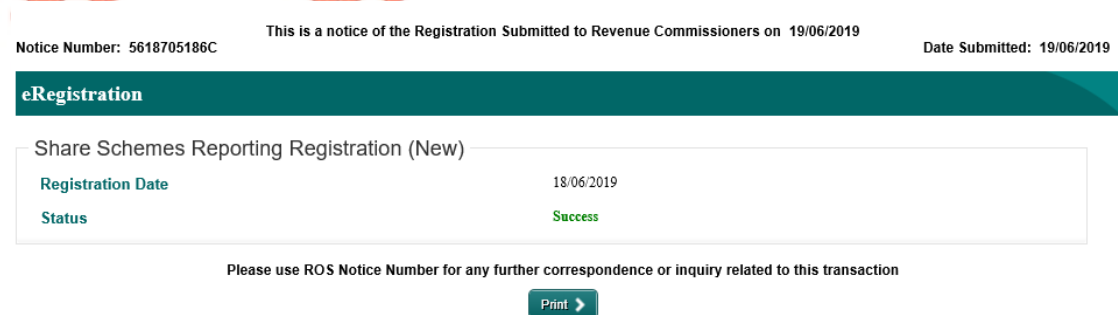


Figure 40 ROS Screenshot of Notice of SSR Registration

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

3. Customer Submitting SSR Returns

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

3.1 Customer Submitting RSS1 Return

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

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

The screenshot shows the ROS user interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below these, 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 with a teal header. It contains a sub-section 'Complete a Form Online' with the instruction: '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' (which is selected). Under 'Reporting Obligations', there is a dropdown menu with 'SSR' selected, and a 'Select a type...' dropdown menu.

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

3.1.2 Select Return Type as RSS1 and “Submit”.

Figure 42 ROS Screenshot of select RSS1 return

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

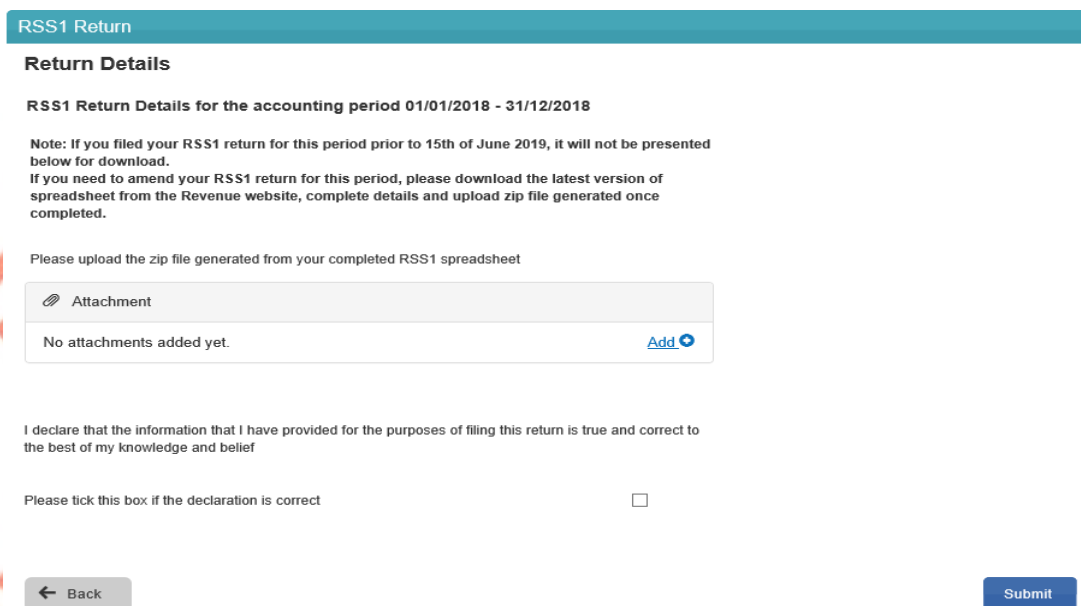
Figure 43 ROS Screenshot RSS1 Tax Period dropdown menu

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

Figure 44 ROS Screenshot select appropriate Tax Period then click submit

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

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



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](#)

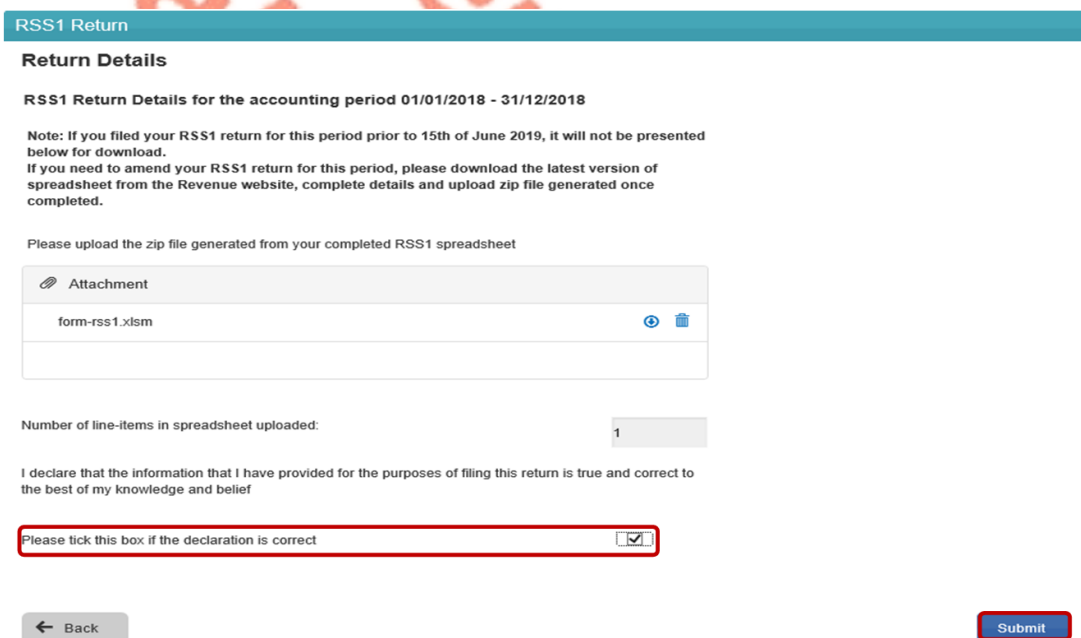
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

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”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

Sign & Submit

0%

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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Thank you.

You have just transmitted your RSS1 return which has been received by ROS.

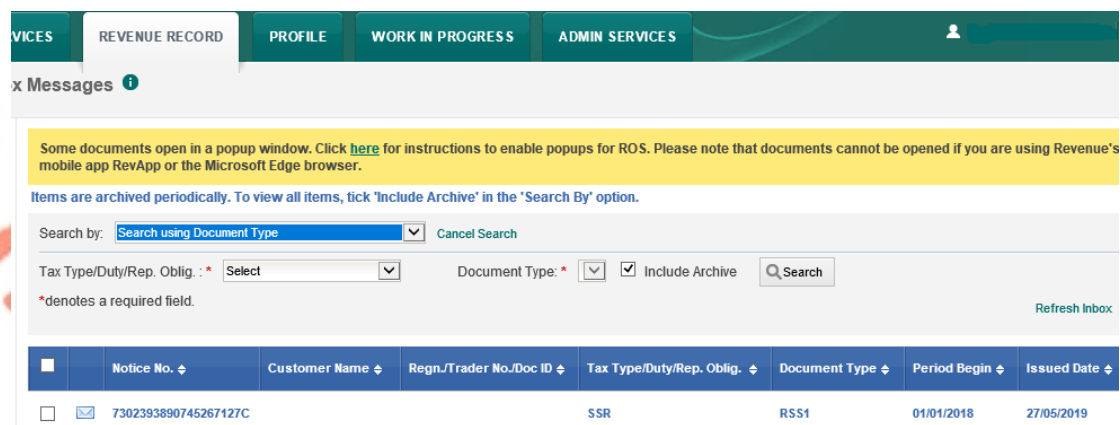
You can access a copy of this Return through your ROS inbox in the Revenue Record Section on the My Services page by clicking Open Revenue Record.

To return to the My Services page please click the OK button

OK →

Figure 48 ROS Screenshot Confirmation of RSS1 received

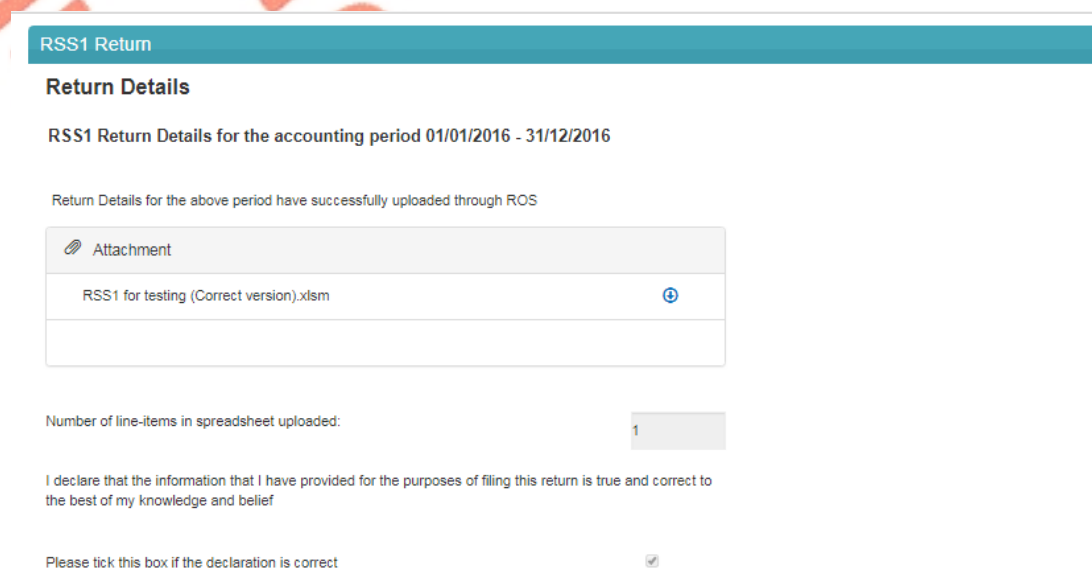
- 3.1.8 You will receive a new notification in the Revenue Record to confirm that you have submitted the RSS1 Return.



The screenshot shows the ROS (Revenue Online System) interface. At the top, there is a navigation bar with tabs: VICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, there is a section for Messages. A yellow banner at the top of the Messages section contains a notice about document opening in a popup window. Below the banner, there is a search bar with a dropdown menu for 'Search by' (set to 'Search using Document Type') and a 'Cancel Search' button. Below the search bar, there are filters for 'Tax Type/Duty/Rep. Oblig.' (set to 'Select'), 'Document Type' (set to 'RSS1'), and a checkbox for 'Include Archive' (checked). A 'Search' button is to the right of these filters. Below the filters, 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. A 'Refresh Inbox' button is located at the bottom right of the table.

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 interface for the RSS1 Return. At the top, there is a teal header bar with the text 'RSS1 Return'. Below the header bar, there is a section for 'Return Details'. The text 'RSS1 Return Details for the accounting period 01/01/2016 - 31/12/2016' is displayed. Below this, there is a message: 'Return Details for the above period have successfully uploaded through ROS'. Below the message, there is a table with columns: Attachment, Name, and Action. The table contains one row with the following data: Attachment, Name 'RSS1 for testing (Correct version).xism', and Action (a download icon). Below the table, there is a section for 'Number of line-items in spreadsheet uploaded:' with a value of 1. Below this, 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 status bar indicates 'No current tax clearance certificate.' The main content area is titled 'My Frequently Used Services' and includes a search bar labeled 'MyEnquiries'. A section titled 'Employer Services' 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'. Below the 'Employer Services' section, there is a teal bar with the text 'File a Return'. Underneath this, a section titled 'Complete a Form Online' is highlighted with a red box. This section contains the instruction 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' and two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter being selected. Below the radio buttons, there is a dropdown menu showing 'SSR' 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 'MyEnquiries' and an 'Add a service' button. The 'Employer Services' section contains links for 'Revenue Payroll Notifications (RPNs)', 'Payroll', 'Returns', and 'Additional Services'. The 'File a Return' section is highlighted, with a 'Complete a Form Online' button. Under 'Reporting Obligations', a dropdown menu is open, showing 'KEEP1' as the selected option. The 'Submit' button is located to the right of the dropdown.

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 prompts the user to 'Please select the period you wish to file'. A dropdown menu labeled 'New Submission Period(s)' is open, showing the selected period as '01/01/2018 - 31/12/2018'. At the bottom, there are 'Back' and 'Submit' buttons. The 'Submit' button is highlighted with a red border.


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

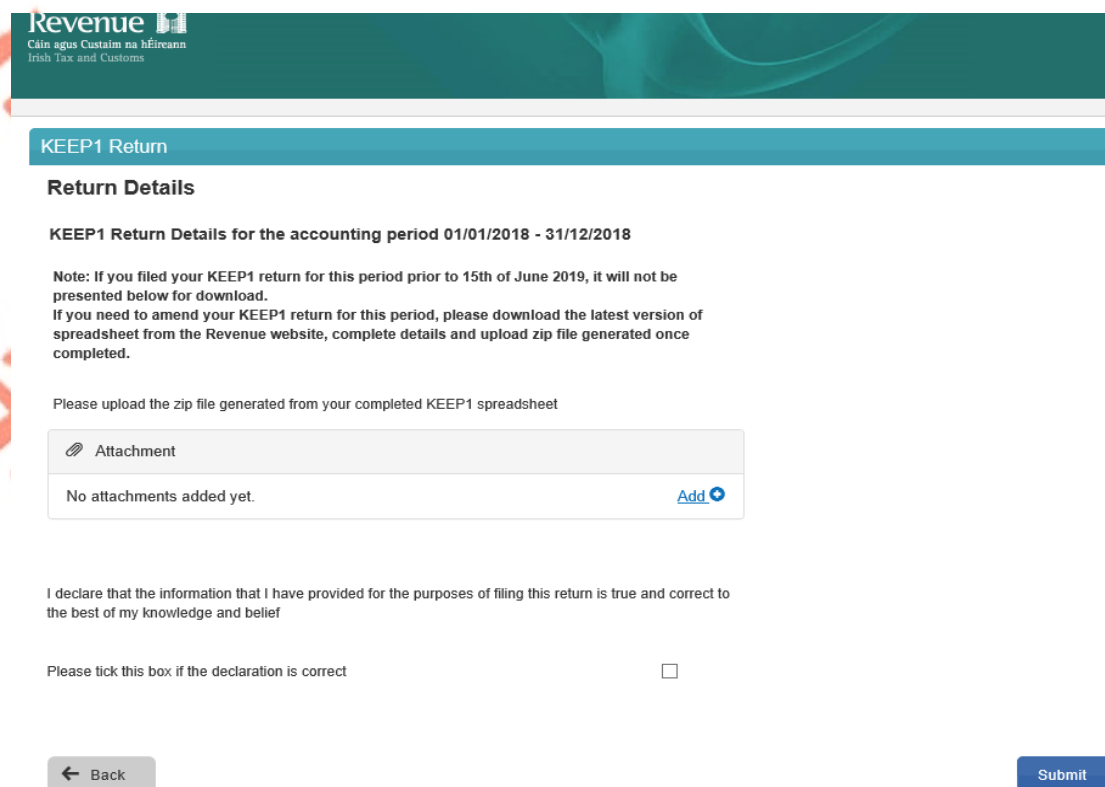
3.2.3 Select the appropriate period for the Return and click on “Submit”.

This screenshot is identical to Figure 53, showing the 'Share Schemes Reporting KEEP1 Tax Period Select' screen. The 'New Submission Period(s)' dropdown is open, displaying '01/01/2018 - 31/12/2018'. The 'Submit' button at the bottom right is highlighted with a red border.

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.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs


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

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

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.

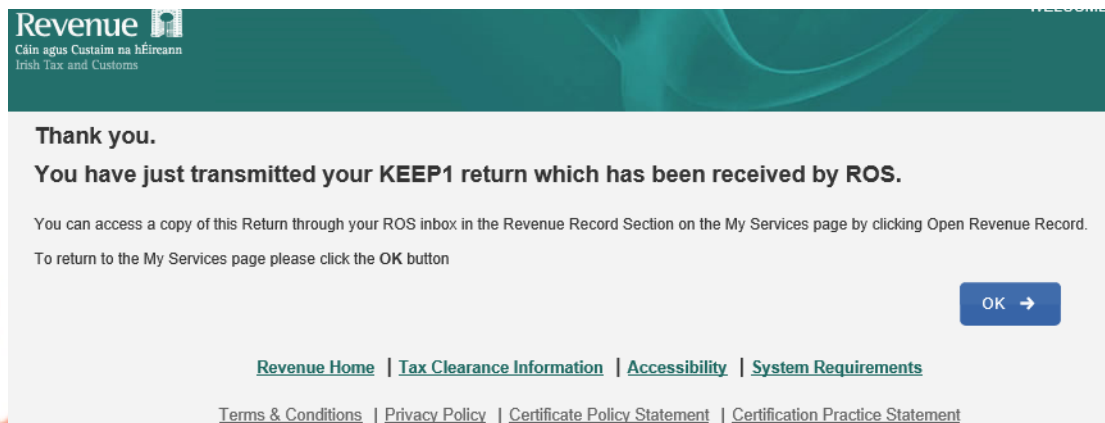


Figure 58 ROS Screenshot confirmation of KEEP1 received

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

The screenshot shows the 'Inbox Messages' section of the ROS system. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, a yellow banner provides instructions on opening documents in a popup window. A search bar is present with a dropdown for 'Search using Document Type' and a 'Cancel Search' button. Below the search bar, there are filters for 'Tax Type/Duty/Rep. Oblig.' (set to 'Select'), 'Document Type' (set to 'KEEP1'), and a checked 'Include Archive' option. A 'Search' button is to the right. Below the filters, a table lists messages. The first message is selected, showing details: Notice No. 7275849731671599192N, Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. A 'Refresh Inbox' button is at the bottom right.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input checked="" type="checkbox"/>	7275849731671599192N				KEEP1	01/01/2018	27/05/2019

Figure 59 ROS Screenshot notification confirming submission of return

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

The screenshot shows the 'KEEP1 Return' details page. At the top, there's a teal header with 'KEEP1 Return'. Below it, the 'Return Details' section shows 'KEEP1 Return Details for the accounting period 01/01/2018 - 31/12/2018'. A message states: 'Return Details for the above period have successfully uploaded through ROS'. Below this, an 'Attachment' table lists 'Form KEEP1.xlsm' with a download icon. A section for 'Number of line-items in spreadsheet uploaded:' shows the value '2'. A declaration section 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'. At the bottom, there's a checkbox for 'Please tick this box if the declaration is correct', which is checked.

Attachment
Form KEEP1.xlsm

Number of 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

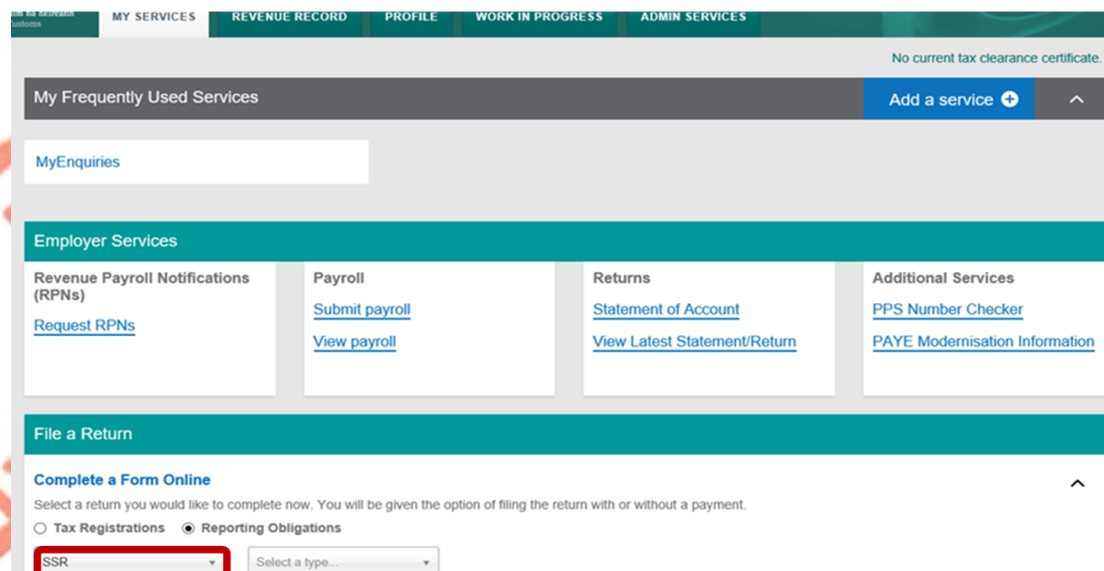
Please tick this box if the declaration is correct ☒

Figure 60 ROS Screenshot confirming upload through ROS

3.3 Customer Submitting ESA Return

The ESA Return will be available for download from the Revenue website.

- 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 are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below these, a message states "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". The "File a Return" section is highlighted in teal. It contains the heading "Complete a Form Online" and a sub-instruction: "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. A dropdown menu is open, showing "SSR" as the selected option, which is highlighted with a red box. To the right of the dropdown is a label "Select a type..." with a small downward arrow.

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](#)

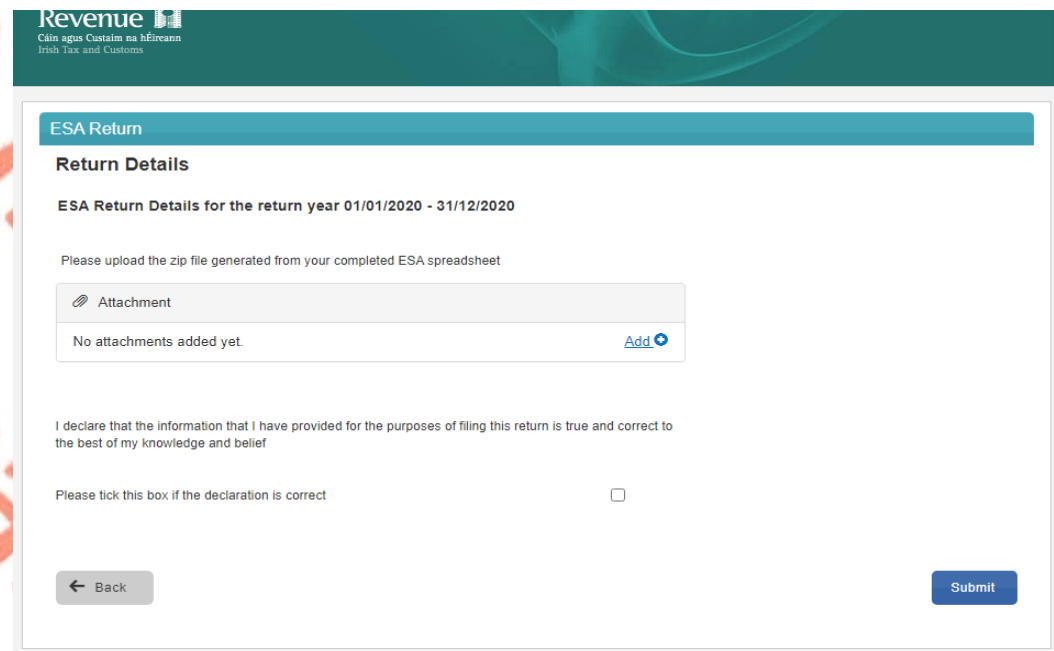
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

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 will be available for download from the Revenue website.

- 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.



Revenue
Céim agus Cúiteam na hÉireann
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](#)

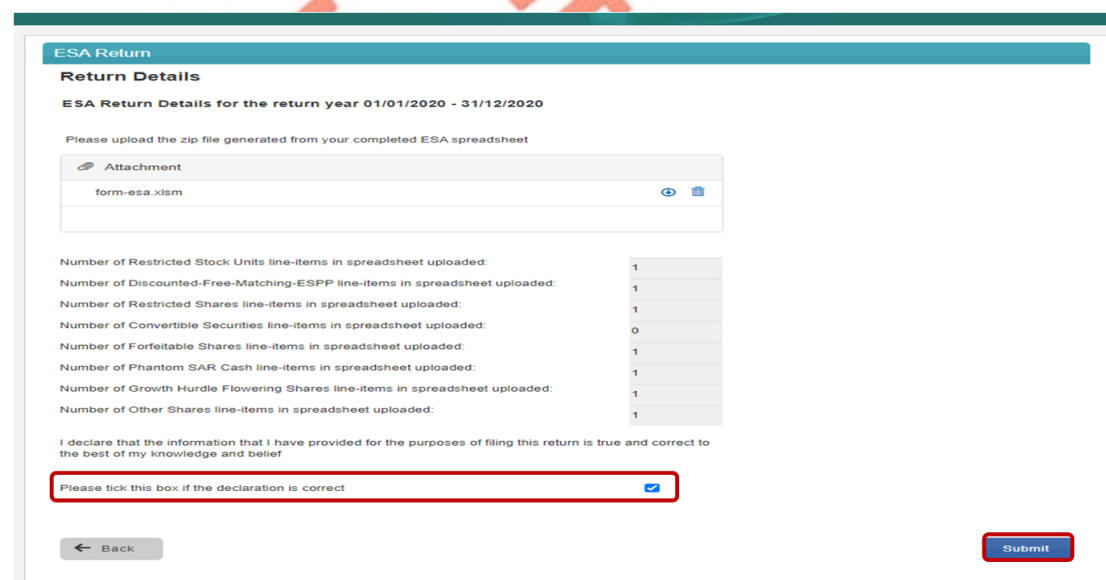
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

Please tick this box if the declaration is correct ☐

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

Figure 65 ROS Screenshot Upload ZIP file for ESA

- 3.3.5 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.xlsx

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 66 ROS Screenshot of Declaration Box and Submit

3.3.6 Enter Password and click “Sign & Submit”.

The screenshot shows the 'Sign & Submit' interface on the Revenue website. 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 (the password is masked with dots), and a 'Sign & Submit' button. A progress bar at the bottom shows '0%'. A large red watermark 'Available for this' is visible across the image.

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 confirmation screen after submitting an ESA return. 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 ESA 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'. At the bottom right is an 'OK' button with a right arrow. At the bottom, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'. A large red watermark 'Available for this' is visible across the image.

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.

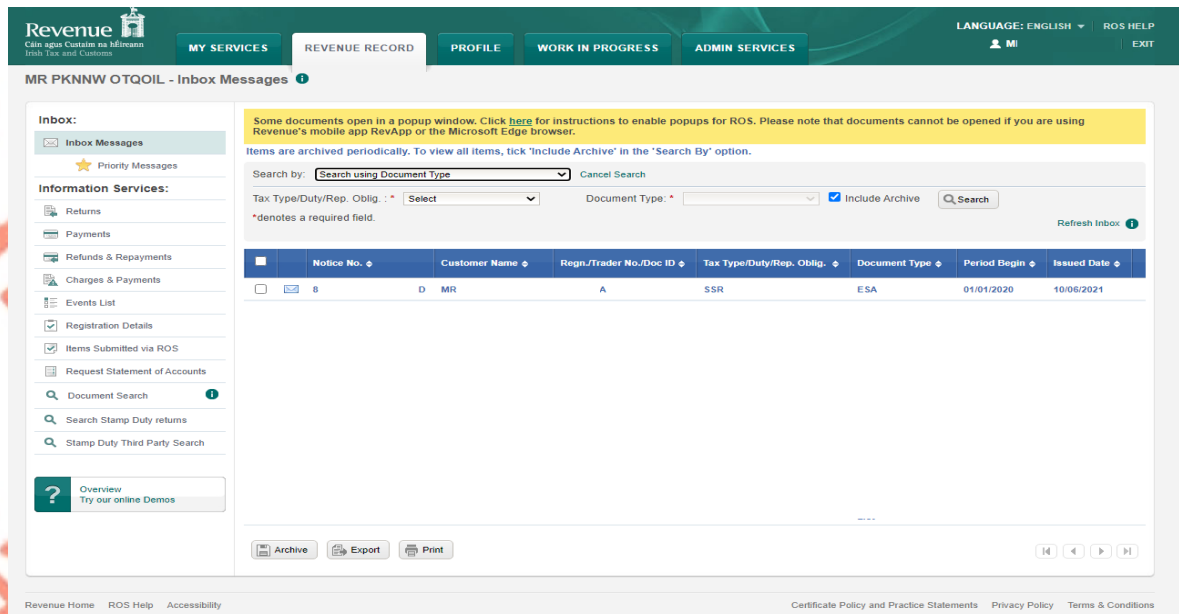


Figure 69 ROS Screenshot of notification confirming submission of return

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

The screenshot shows the "ESA Return" details page. The title is "ESA Return". Below it, the section is "Return Details". The subtitle is "ESA Return Details for the return year 01/01/2020 - 31/12/2020". The main text states: "Return Details for the above period have successfully uploaded through ROS". Below this, there's a table with the following data:

Attachment	
form-esa.xlsm	

Below the table, there's a list of line-items in the spreadsheet uploaded:

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

At the bottom, there's a declaration section: "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 this, there's a checkbox labeled "Please tick this box if the declaration is correct" which is checked.

Figure 70 ROS Screenshot notice confirming successful upload through ROS

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 navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below these, there's a 'My Frequently Used Services' section with a search bar and a '+ Add a service' button. The 'Employer Services' section includes links for Revenue Payroll Notifications (RPNs), Payroll, Returns, and Additional Services. The 'File a Return' section is expanded, showing 'Complete a Form Online' with instructions. Under 'Reporting Obligations', the 'SSR' option is selected and highlighted with a red box. A 'Select a type...' dropdown is also present.

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

3.4.2 Select Return Type as ESS1 and “Submit”.

This screenshot shows the 'File a Return' section with 'Complete a Form Online' selected. Under 'Reporting Obligations', the 'ESS1' option is highlighted in a red box. A 'Submit' button is visible next to the dropdown menu. The dropdown menu also shows other options like RSS1 and RICT.

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 'Share Schemes Reporting ESS1 Tax Period Select' form. It has a header with the Revenue logo and 'WELCOME, ABC TRUST'. The main content area has a form with a 'Please select the period you wish to file' label and a 'New Submission Period(s)' input field. There are 'Back' and 'Submit' buttons at the bottom. The footer contains links for Revenue Home, Tax Clearance Information, Accessibility, System Requirements, Terms & Conditions, Privacy Policy, Certificate Policy Statement, and Certification Practice Statement.

Figure 73 ROS Screenshot Periods available for selection

The screenshot shows the 'Share Schemes Reporting ESS1 Tax Period Select' form. At the top, the Revenue logo and 'WELCOME, ABC TRUST' are visible. The form has a header 'Share Schemes Reporting ESS1 Tax Period Select'. Below it, a text prompt says 'Please select the period you wish to file'. A date range '01/01/2019 - 31/12/2019' is entered in a text box. At the bottom of the form, there are two buttons: 'Back' and 'Submit'. The 'Submit' button is highlighted with a red rectangle. 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'.

Figure 74 ROS Screenshot select appropriate Tax Period and Submit

3.4.3 Online Form ESS1 Explanatory notes.

The screenshot shows the 'ESS1 Return' form. At the top, the Revenue logo and 'WELCOME, ABC TRUST' are visible. The form has a header 'ESS1 Return'. Below it, the section 'Return Details' is shown. The text reads: 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. Below this, there is a link 'Online Form ESS1 – Explanatory Notes'. The text continues: '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.' Below this, there is a 'General Note' which states: 'You are required under Section 510(3) 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.' At the bottom of the form, there are two buttons: 'Back' and 'Next'. 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'.

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 in the Revenue Online Service (ROS). The header includes the Revenue logo and the text 'Cais agan Caisín na Míreann Irish Tax and Customs'. The user is logged in as 'WELCOME, ABC TRUST'. The form is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as '01/01/2019 - 31/12/2019'. Under 'Required Information', there are fields for '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'. Under 'Contact Details for Trust', there are fields for 'Contact Name', 'Telephone Number', and 'Email'. The 'Nil Return' section has a checkbox labeled 'Nil Return:' which is checked. At the bottom, there are 'Back' and 'Submit' buttons. The footer contains links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', and 'System Requirements'.

Revenue
Cais agan Caisín na Míreann
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. The header includes the Revenue logo and the text 'Céim agas Cúiteim na Míreanna Irish Tax and Customs'. The main 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 contains 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:
- Profit Sharing Scheme Number:

The 'Contact Details for Trust' section contains the following fields:

- Contact Name:
- Telephone Number:
- Email:

The 'Nil Return' section includes 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 is a checkbox labeled 'Nil Return: ☐'. At the bottom of the form, there are 'Back' and 'Next' buttons. The footer contains links: [Revenue Home](#), [Tax Clearance Information](#), [Accessibility](#), and [System Requirements](#).

Figure 77 ROS Screenshot Return details for ESS1

3.4.6 Return Details – Add a Participating Company.

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 displays the 'ESS1 Return' interface on the Revenue.ie website. The header includes the Revenue logo and the text 'WELCOME, ABC TRUST'. The main section is titled 'Return Details' and specifies the accounting period as 01/01/2019 - 31/12/2019. It provides an option to 'Add a Participating Company' and states that up to 12 companies can be added. A form for 'Corporation Tax Number of Participating Company' is shown with an 'Add Entry' button. Below this, a 'List of Participating Companies' section shows 'Total Companies Added: 1'. The details for 'Company 1' are listed in a table:

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

At the bottom of the table, there are links for 'Edit' and 'Remove'. The total 'Amount received by all Participating Companies' is shown as 4200.0. Navigation buttons for 'Back' and 'Next' are at the bottom of the form. A 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.

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 ⁱ

This section can accept up to 12 entries

Add Entry ⁺

"Rights Issues" ⁱ

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 ⁱ

This section can accept up to 12 entries

Add Entry ⁺

Liability Arising under Section 805 Taxes Consolidation Act, 1997 on Dividends or Other Income ⁱ


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

Calculation of tax assessable on Trustees:

← 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) [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 81 ROS Screenshot Return Details Part B

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

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

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 Form. 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 shown, followed by 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. 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'. An 'Attachment' section shows a file named 'form-ess1.xlsx' with a download icon. Below this, a table lists the number of line-items uploaded for various categories: 175 for Shares Appropriated, 4 for Disposal of Shares, 7 for Transfer of Shares, and 2 for Capital Receipts. A declaration statement is provided, followed by a checkbox for the declaration. 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 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 shows 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'. At the bottom right is an 'OK' button with a right arrow. At the bottom, 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.

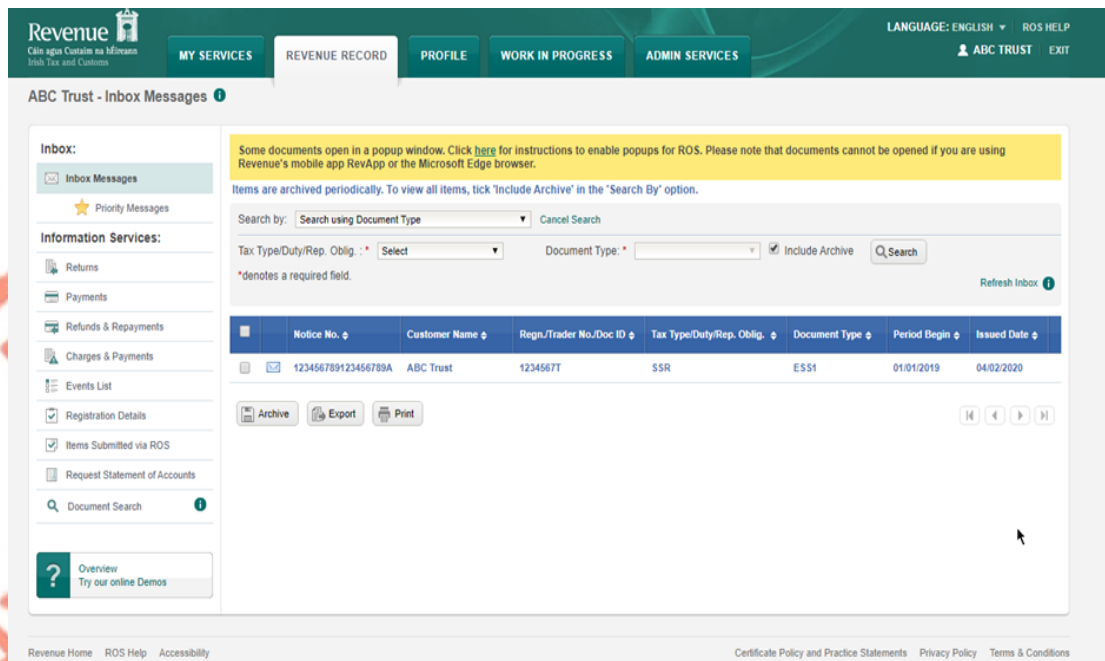


Figure 86 ROS Screenshot of notification confirming submission of return

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

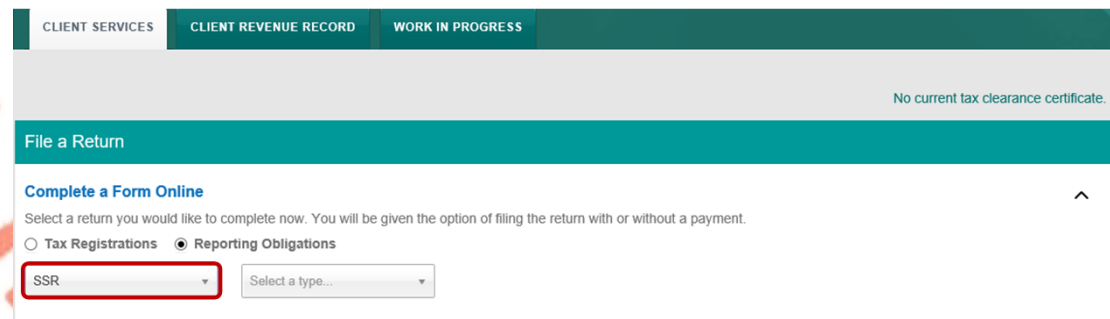
The RSS1 Return can be downloaded from the following location [Form RSS1](#).

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

The screenshot shows the ROS Agent Services interface. At the top, there is a navigation bar with tabs: AGENT SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below this is a section titled 'Find Clients'. The text below the title says: 'You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to'. There are two main sections: 'Client Search' and 'Your Client List'. In the 'Client Search' section, there is a sub-section 'Search by registration number:' with two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (which is selected). Below this is a dropdown menu with 'SSR' selected. There is also a text input field 'Enter registration no.' and a 'Search' button. Below that is a 'Search by name:' section with a text input field and a 'Search' button. In the 'Your Client List' section, there is a sub-section 'You can access and export your full list of clients here.' with two buttons: 'View Client List' (highlighted with a red box) and 'Export Client List'. Below this is a sub-section 'Or you can display all new clients from a certain date.' with a text input field 'Enter date' 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

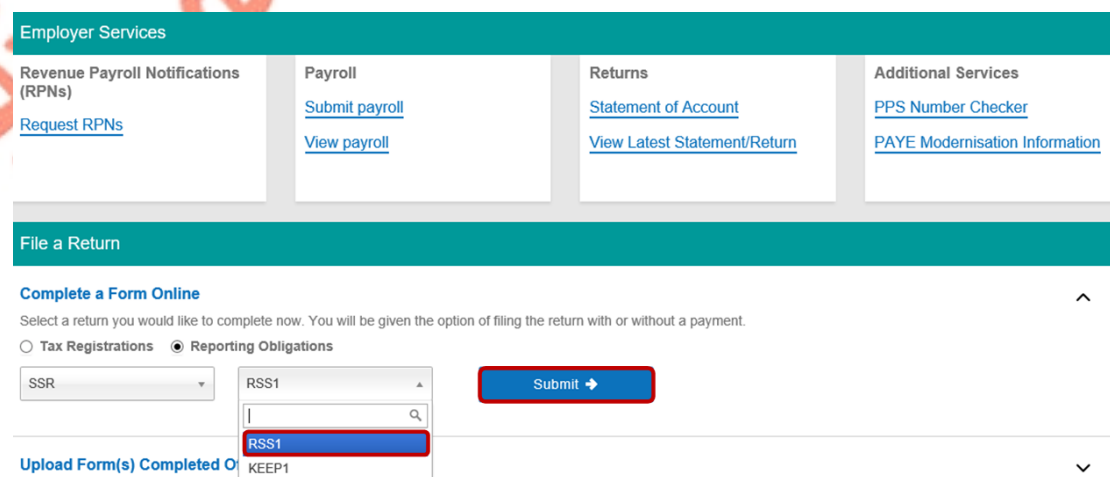
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ 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

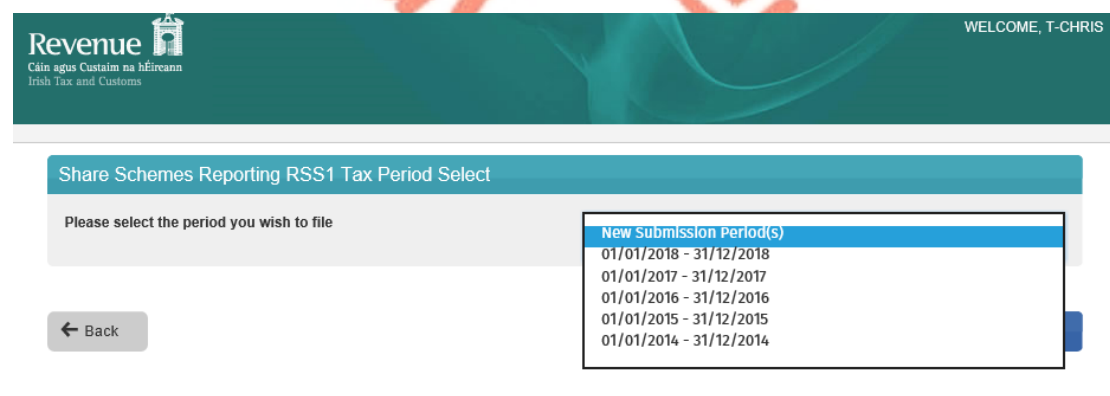
SSR RSS1 Submit

Upload Form(s) Completed Online

RSS1
KEEP1

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”.

Share Schemes Reporting RSS1 Tax Period Select

Please select the period you wish to file

01/01/2017 - 31/12/2017

Select the button to choose period(s) that can be amended


Amendment Period(s)

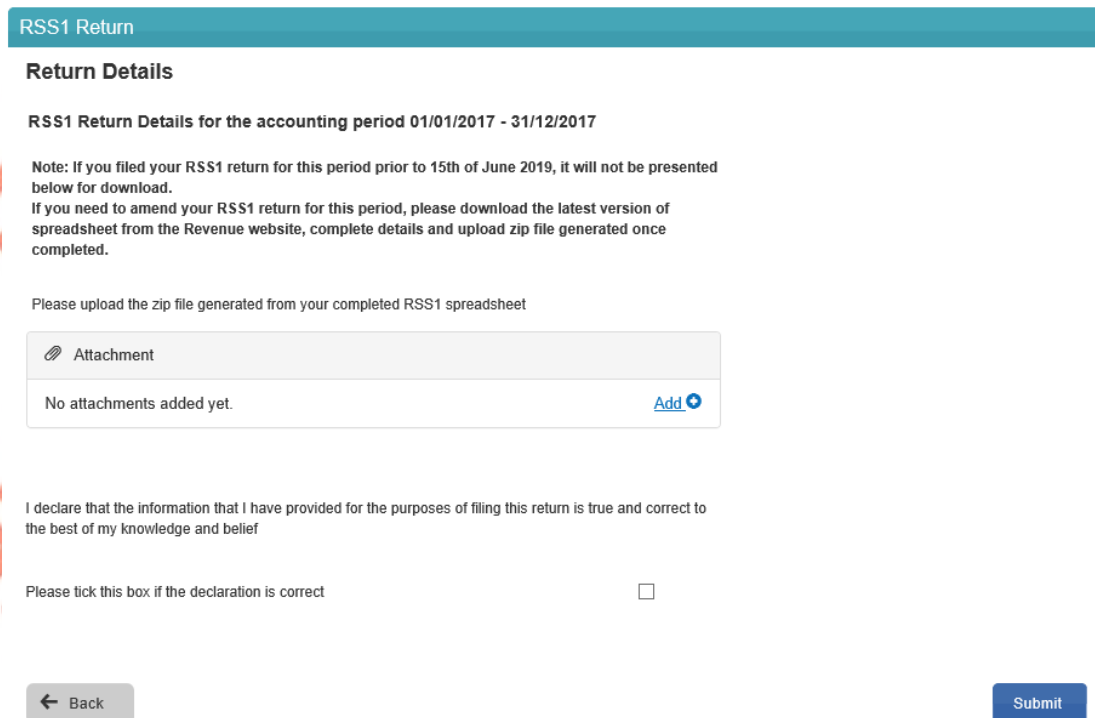
← Back

Submit →

Figure 91 ROS Screenshot Tax Period submit

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

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




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: 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 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

0%

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.

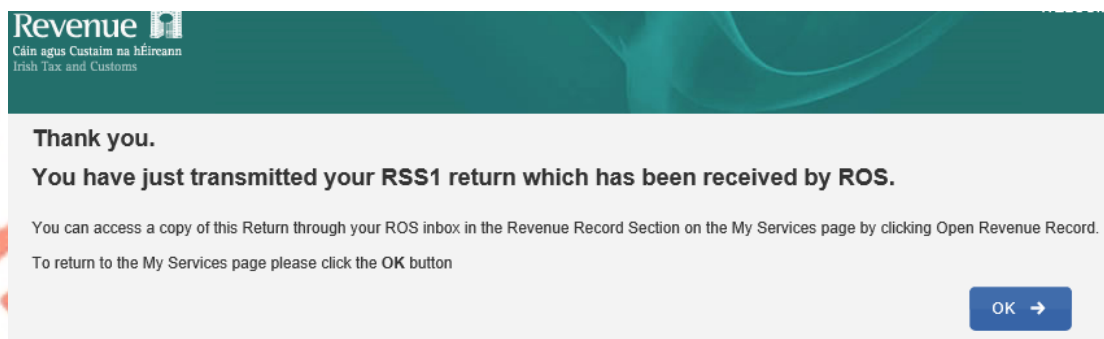


Figure 95 ROS Screenshot confirmation of return received in ROS

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

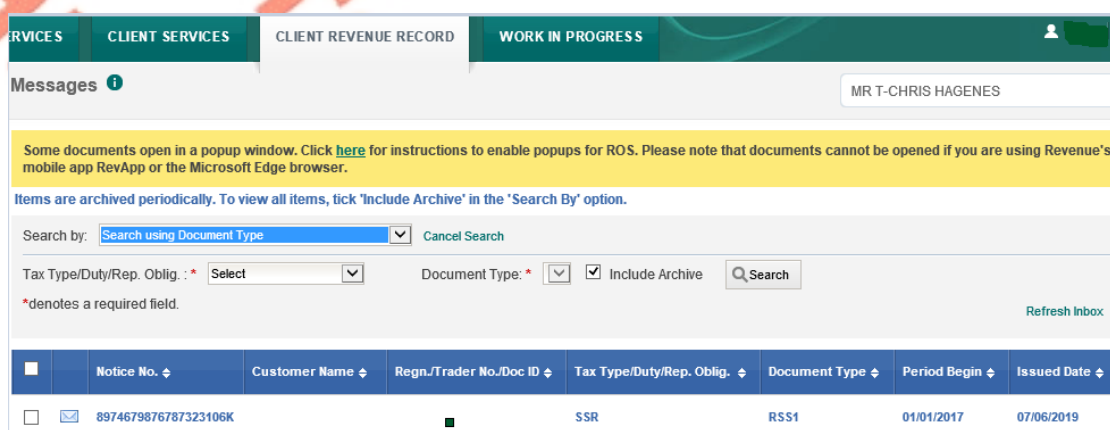


Figure 96 ROS Screenshot notification confirming submission of return

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).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 ☒

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.

Find Clients

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

Client Search

Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

SSR

Enter registration no. Search →

Search by name:

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 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.

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 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 [Help](#)

Enter Password

[Sign & Submit](#)

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.

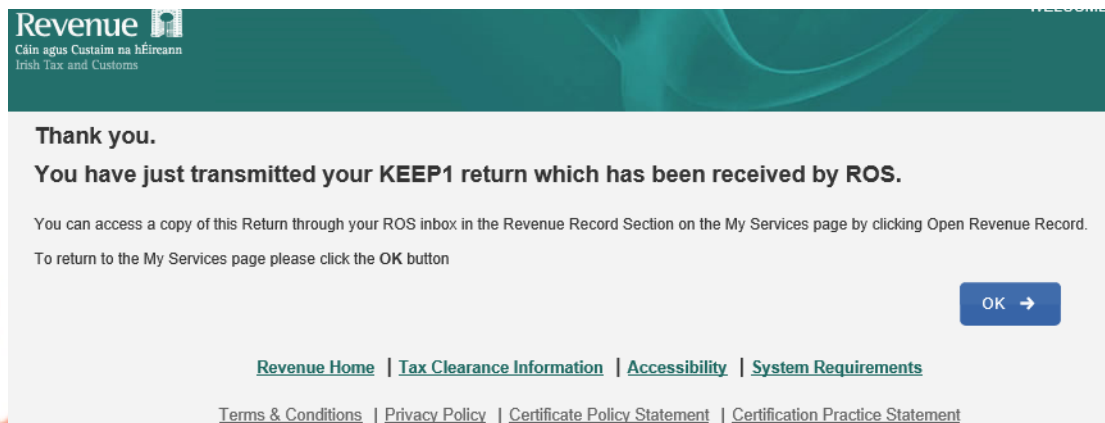


Figure 106 ROS Screenshot confirmation of KEEP1 received by ROS

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

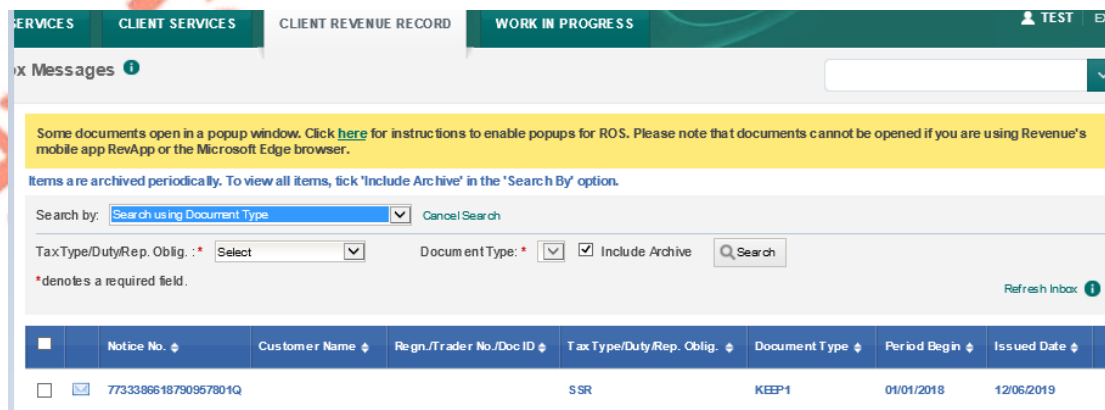


Figure 107 ROS Screenshot notification confirming submission of return


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 will be available for download from the Revenue website.

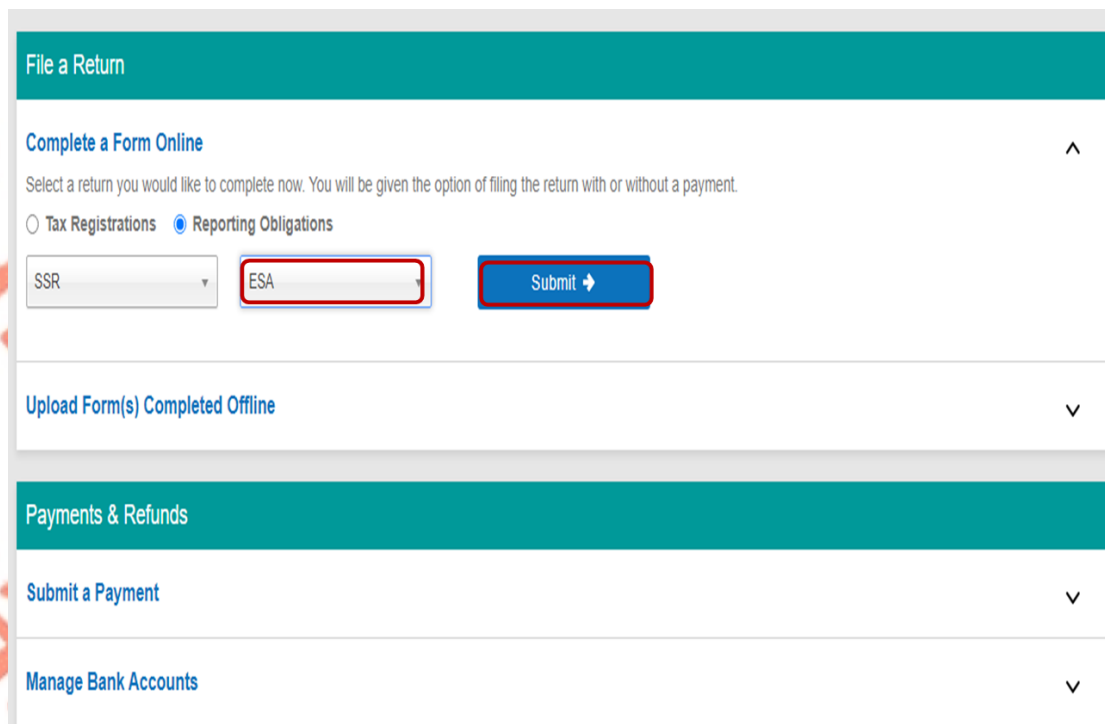
4.3.1 Log on to ROS, search for Client using Client Search or Client List.

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

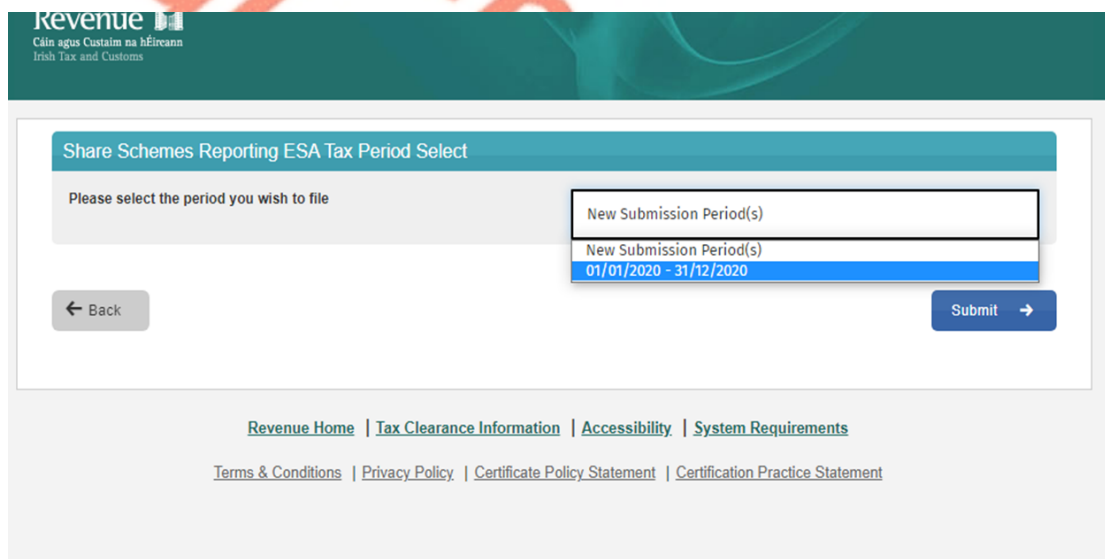
Payments & Refunds

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 Custaim na hÉireann
Irish Tax and Customs

Share Schemes Reporting ESA Tax Period Select

Please select the period you wish to file

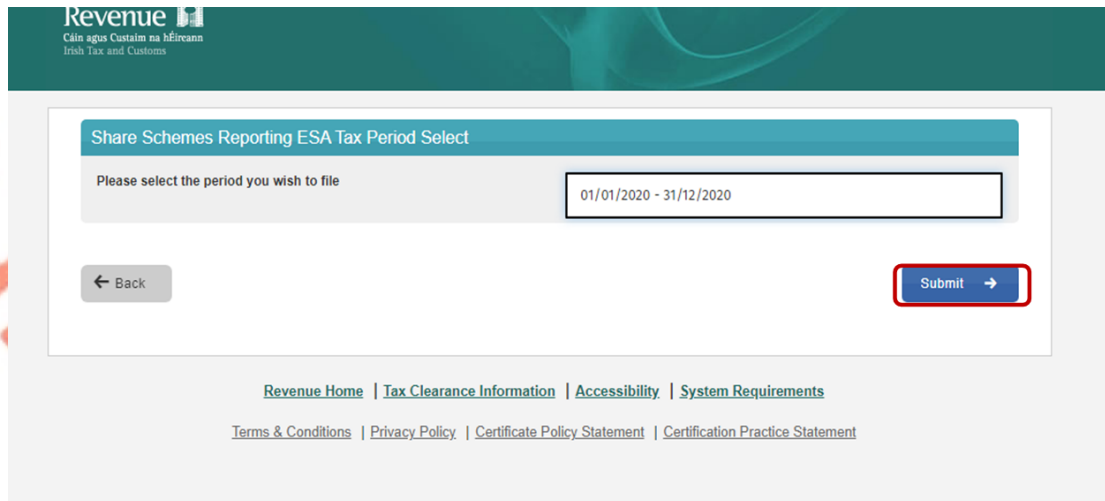
New Submission Period(s)
New Submission Period(s)
01/01/2020 - 31/12/2020

Back **Submit**

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

Figure 112 ROS Screenshot select Tax Period to file

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



Revenue
Cáin 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

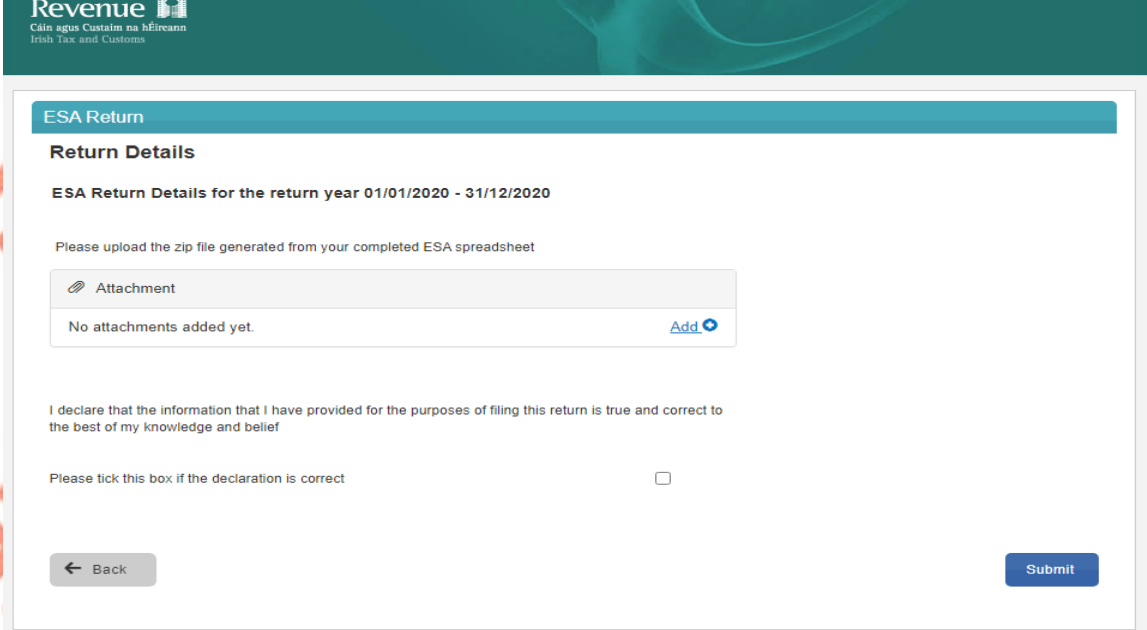
Submit →

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

Figure 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 will be available for download from the Revenue website.

- 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 hÉireann
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 [Help](#)

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.

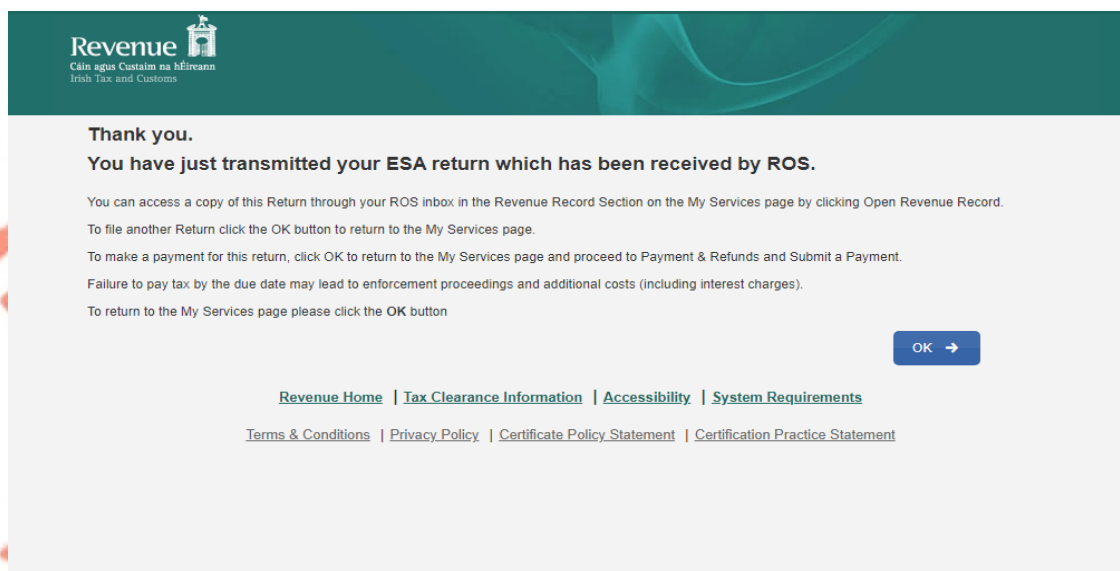


Figure 117 ROS Screenshot confirmation of return received in ROS

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

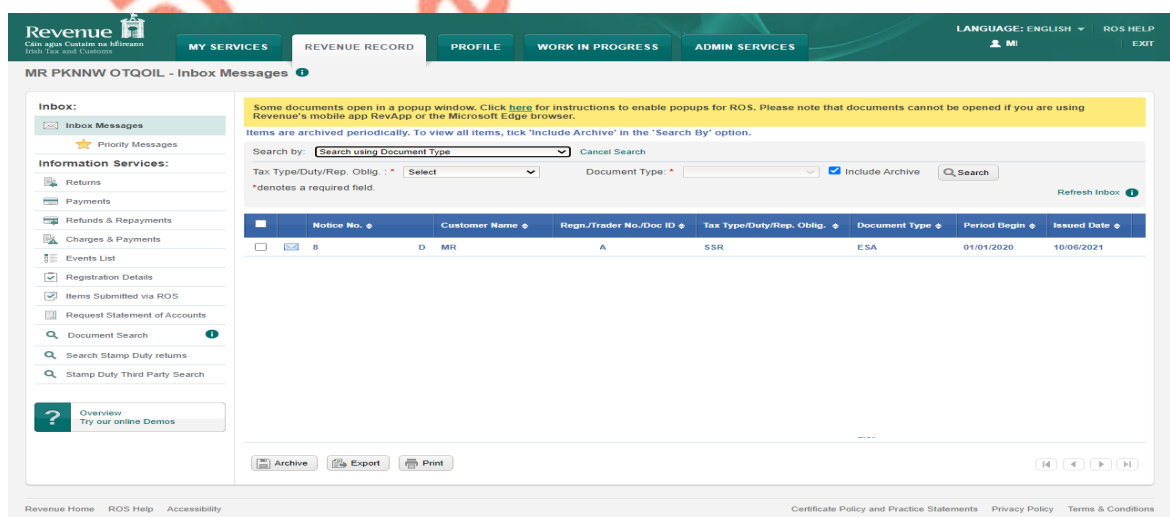


Figure 118 ROS Screenshot notification confirming submission of return

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

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

4.4 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.

Find Clients

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

Client Search

Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

SSR

Enter registration no. Search

Search by name:

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 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.

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 121 ROS Screenshot Agent Navigating to SSR Dropdown Menu

4.4.3 Select Return Type as ESS1 and “Submit”.

The screenshot shows the 'File a Return' section of the ROS system. Under 'Complete a Form Online', there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations'. The 'Reporting Obligations' button is selected. Below this, there is a dropdown menu for 'ESS1' which is open, showing options: 'RSS1', 'RICT', and 'ESS1'. The 'ESS1' option is highlighted with a red box and a mouse cursor. To the right of the dropdown menu is a blue 'Submit' button with a right arrow, also highlighted with a red box.

Figure 122 ROS Screenshot Select ESS1 from Dropdown Menu

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

The screenshot shows the 'Share Schemes Reporting ESS1 Tax Period Select' page. It has a header with the Revenue logo and 'WELCOME, ABC TRUST'. The main content area has a form titled 'Please select the period you wish to file' with a text input field labeled 'New Submission Period(s)'. Below the input field are 'Back' and 'Submit' buttons. The 'Submit' button is highlighted with a red box. At the bottom, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and '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”

This screenshot is similar to Figure 123, but the 'New Submission Period(s)' field is now populated with the date range '01/01/2019 - 31/12/2019'. The 'Submit' button remains highlighted with a red box. The rest of the page layout, including the header and footer links, is identical to Figure 123.

Figure 124 ROS Screenshot select appropriate Tax Period and submit

4.4.5 Online Form ESS1 Explanatory notes

The screenshot shows the Revenue ESS1 Return online form. At the top, the Revenue logo is displayed with the text 'Cais agas Ceistín na Míreann Irish Tax and Customs'. Below the logo, the page title 'ESS1 Return' is shown. The main content area is titled 'Return Details' and contains the following text:

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.

At the bottom of the form, there are two buttons: 'Back' and 'Next'. Below the form, there is a footer with links: [Revenue Home](#), [Tax Clearance Information](#), [Accessibility](#), [System Requirements](#), [Terms & Conditions](#), [Privacy Policy](#), [Certificate Policy Statement](#), and [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 these is a sub-section 'Contact Details for Trust' with 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 Revenue ESS1 Return form. At the top, the Revenue logo and 'Cais agas Cúntais na Míreann 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'. It includes a 'Required Information' section 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 these is the 'Contact Details for Trust' section with fields for 'Contact Name:', 'Telephone Number:', and 'Email:'. At the bottom of the form is the 'Nil Return' section, which states: '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 includes a 'Nil Return:' checkbox. Navigation buttons 'Back' and 'Next' are located at the bottom of the form. A footer bar contains links: 'Revenue Home | Tax Clearance Information | Accessibility | System Requirements'.

Revenue
Cais agas Cúntais na Míreann
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 127 ROS Screenshot Return details for ESS1

4.4.8 Return Details – Add a Participating Company

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

The screenshot shows the 'ESS1 Return' interface with the following details:

- 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**
[Input field] [Add Entry]
- 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
- [Back](#) [Next](#)
- [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 ⁱ

This section can accept up to 12 entries

Add Entry ⁺

"Rights Issues" ⁱ

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

Amount received from participants to enable Trustees to exercise rights: Euro

Number of additional shares acquired:

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

Transfer of Shares to Participants ⁱ

This section can accept up to 12 entries

Add Entry ⁺

Liability Arising under Section 805 Taxes Consolidation Act, 1997 on Dividends or Other Income ⁱ


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

Calculation of tax assessable on Trustees: Euro

← 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

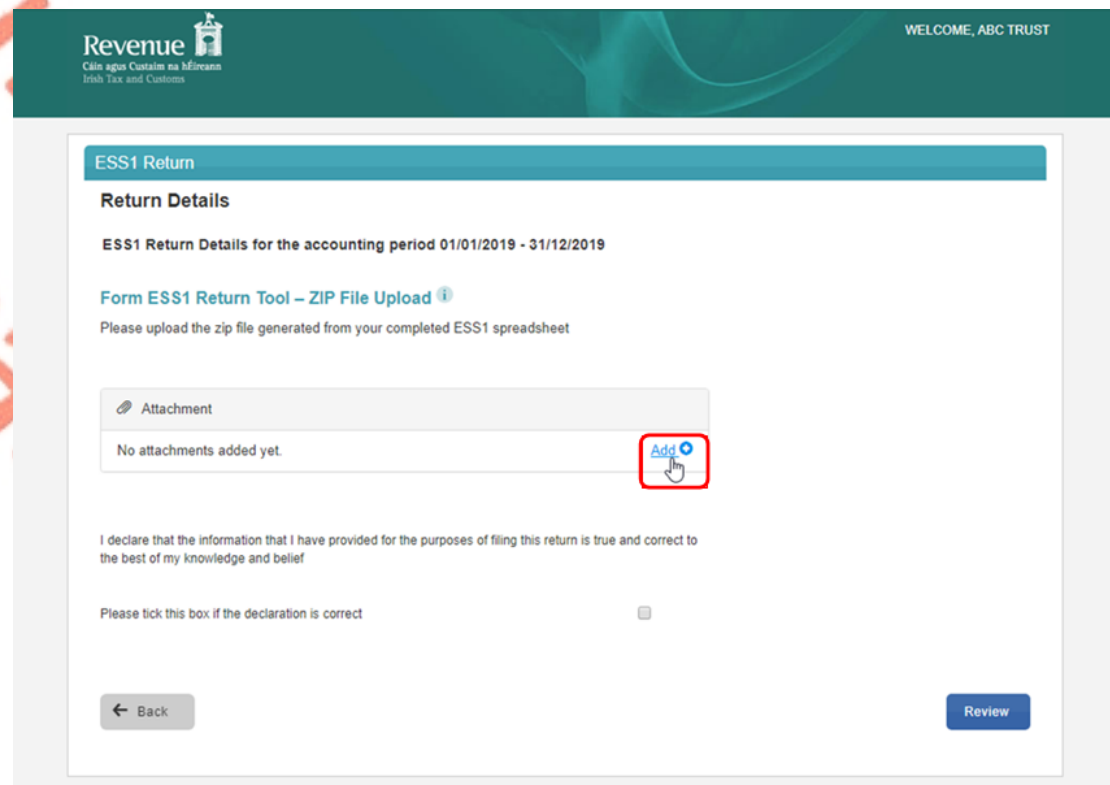
Chargeable assets acquired by Trustees (other than shares acquired for appropriation) ⁱ

This section can accept up to 12 entries

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
Cúla agus Cúla 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 Revenue ESS1 Return Form. At the top, the Revenue logo and 'WELCOME, ABC TRUST' are visible. The main heading is 'ESS1 Return'. Below it, the section 'Return Details' shows 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. A link 'Form ESS1 Return Tool – ZIP File Upload' is present. Below this, a table lists the number of shares uploaded: 175 for Appropriated line-items, 4 for Disposal of Shares, 7 for Transfer of Shares, and 2 for Capital Receipts. A declaration statement is followed by a checkbox labeled 'Please tick this box if the declaration is correct'. At the bottom, there are 'Back' and 'Review' buttons.

Attachment	
form-ess1.xlsm	 

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 Revenue 'Sign & Submit' form. It includes a 'Certificate' field, a 'Help' link, and a password field labeled 'Enter Password' which is highlighted with a red box. Below the password field is a 'Sign & Submit' button, also highlighted with a red box. At the bottom, there is a progress bar showing '0%'.

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

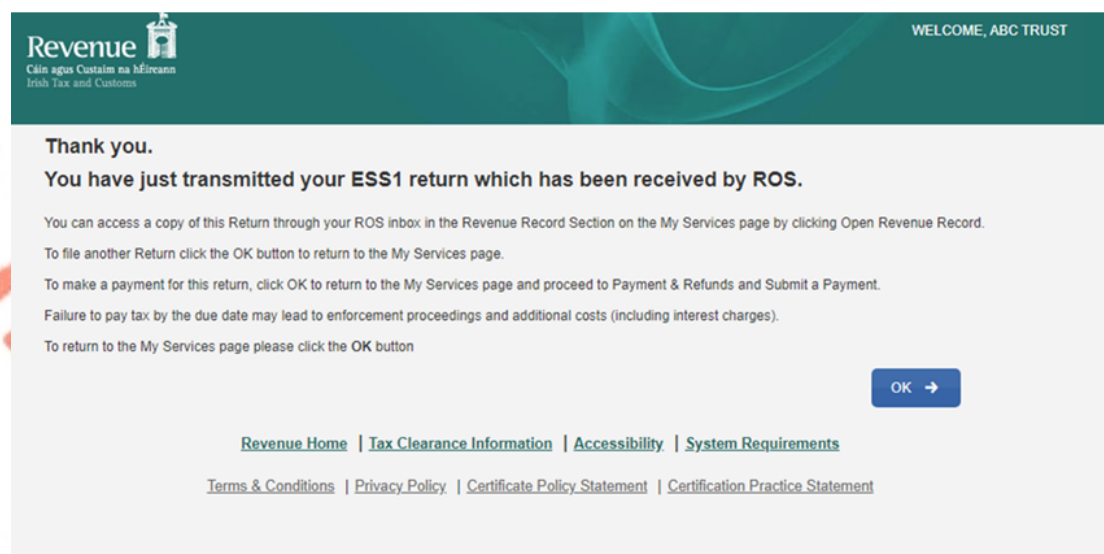


Figure 135 ROS Screenshot confirmation of upload received

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.

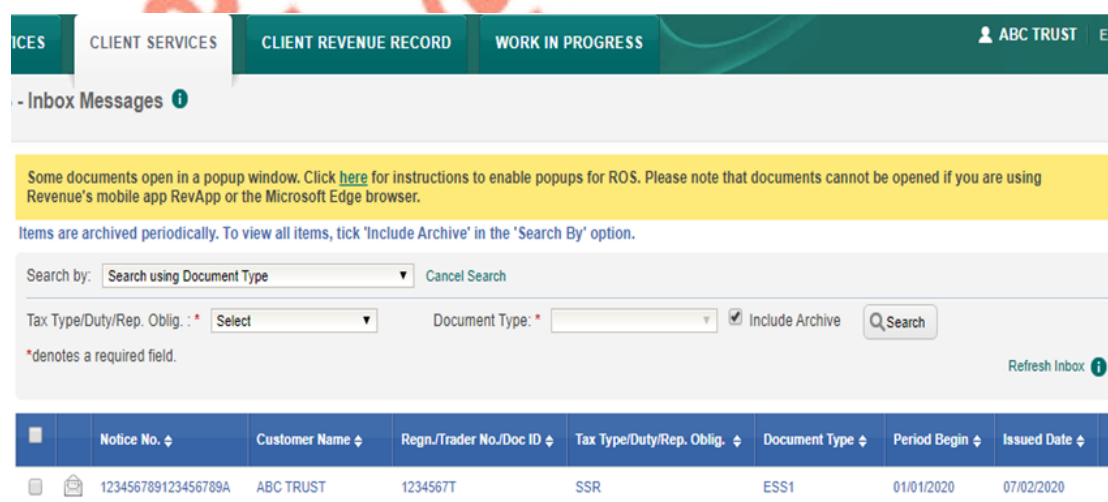


Figure 136 ROS Screenshot notification confirming submission of return

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

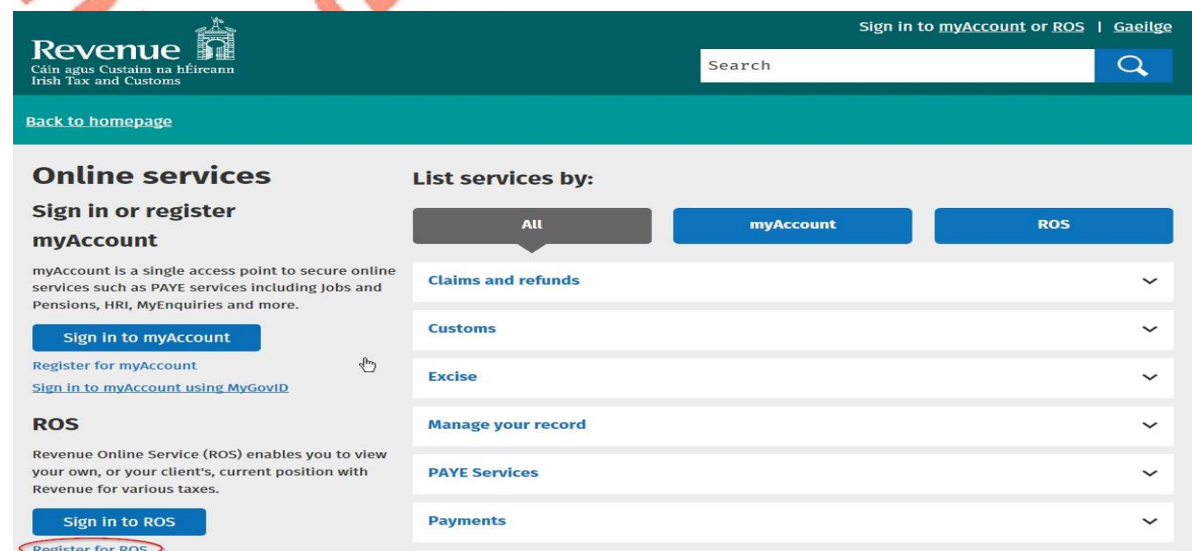


Figure 138 Register for ROS

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:** ros@revenue.ie
- **Telephone:** (01) 73 83 699 Callers from abroad: +353 1 73 83 699

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

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

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

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

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

6.1 ROS Administrator logs onto ROS

6.1.1 Click on “Admin Services”.

Revenue
Cúin agus Cúitáin na hÉireann
Irish Tax and Customs

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

Administration Services

RÓDANUS LTD

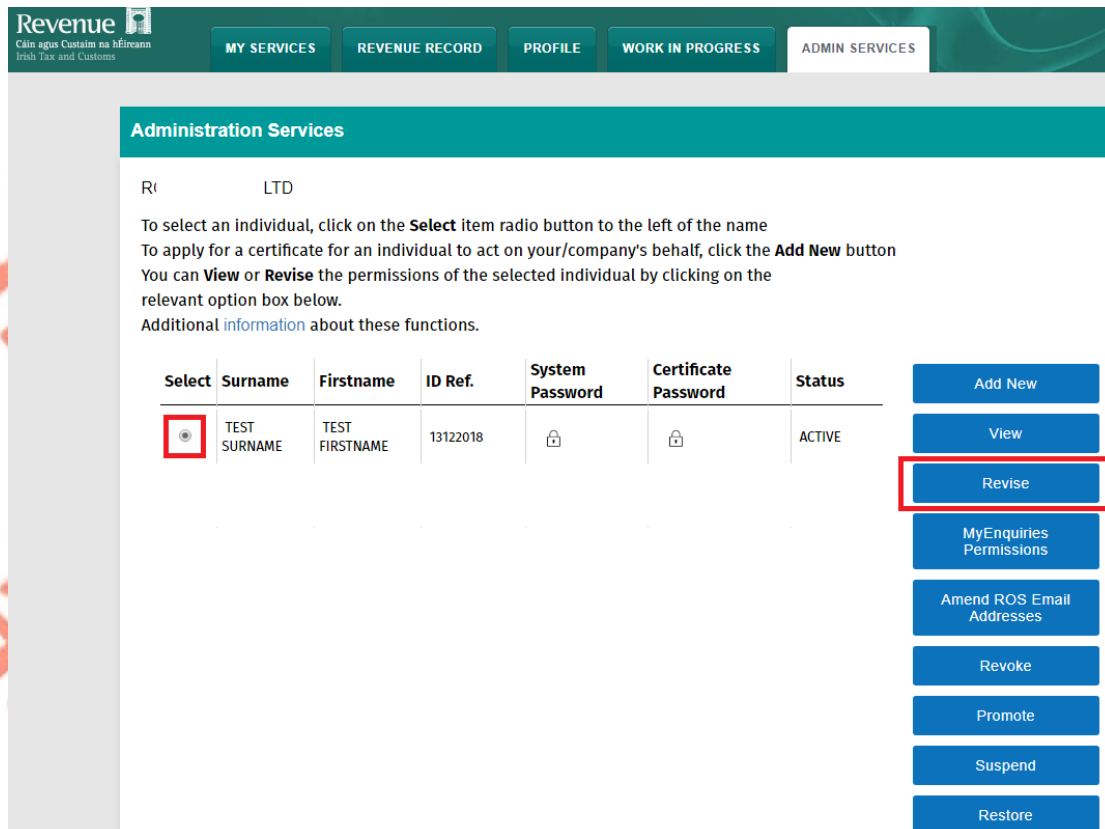
To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option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

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

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

Figure 139 ROS Screenshot Admin Services

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



The screenshot shows the Revenue 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 is a teal header for 'Administration Services'. The main content area includes instructions on how to select an individual and apply for a certificate. A table lists individuals with columns for Select, Surname, Firstname, ID Ref., System Password, Certificate Password, and Status. The first row shows 'TEST SURNAME' and 'TEST FIRSTNAME' with ID Ref. '13122018'. The 'Select' column has a radio button selected. 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. The 'Revise' button is highlighted with a red rectangle.

Revenue
Clár agus Cúisín na hÍreann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Administration Services

Ri... 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.

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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.

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The permissions changes that you have specified for [permissions] 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.**