

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

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

Document last reviewed August 2024

---

## Table of Contents

Introduction .....	3
1. Customer Registering for SSR - Share Scheme Reporting .....	3
1.1 Register – SSR Reporting Obligation.....	3
2. Agents Registering Clients For SSR.....	8
2.1 Registering existing Client - SSR Reporting Obligation .....	8
2.2 Agent linking to new Clients for Reporting Obligations .....	17
3. Customer Submitting SSR Returns .....	25
3.1 Customer Submitting RSS1 Return .....	25
3.2 Customer Submitting KEEP1 Return.....	30
3.3 Customer Submitting ESA Return.....	36
3.4 Customer Submitting ESS1 Return .....	42
4. Agent Submitting SSR Returns .....	54
4.1 Agent Submitting RSS1 Return .....	54
4.2 Agent Submitting KEEP1 Return .....	61
4.3 Agent Submitting ESA Return .....	67
4.4 Agent Submitting ESS1 Return .....	75
5. Appendix I – ROS Registration & Reporting Entity Registration.....	87
5.1 Register for ROS.....	87
6. Appendix II – Setting Sub-User Permissions on ROS .....	88
6.1 ROS Administrator logs onto ROS.....	88

## Introduction

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

## 1. Customer Registering for SSR - Share Scheme Reporting

### 1.1 Register – SSR Reporting Obligation

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

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

1.1.1 Log into ROS.

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

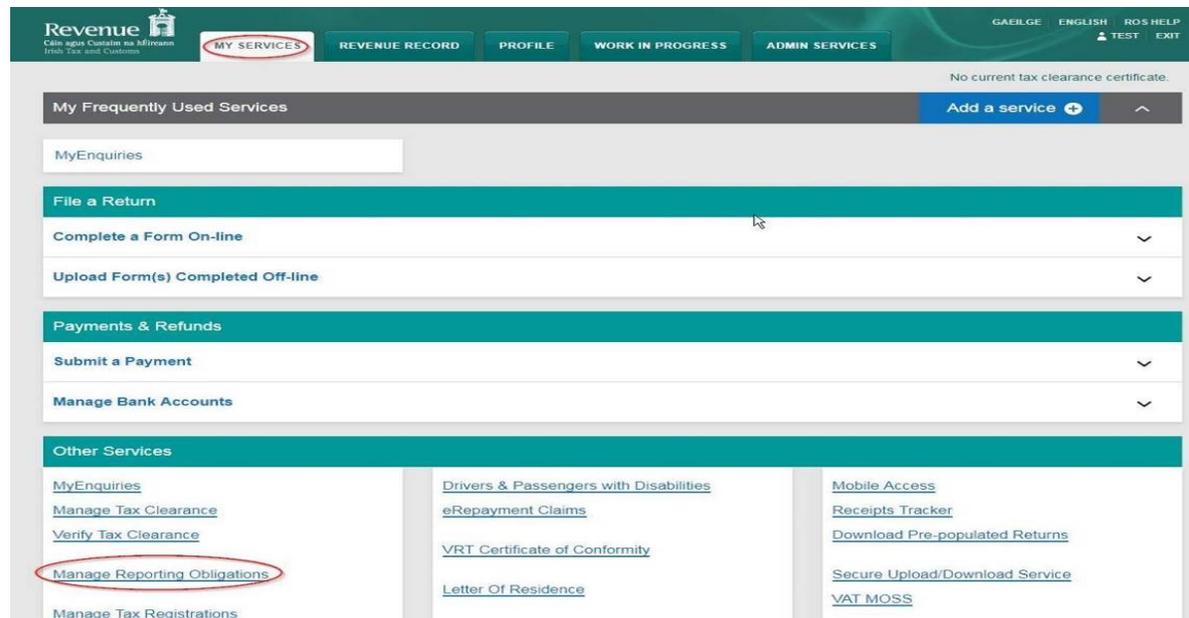


Figure 1 Screenshot of ROS login homepage

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



Figure 2 ROS Screenshot of My Services tab

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

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

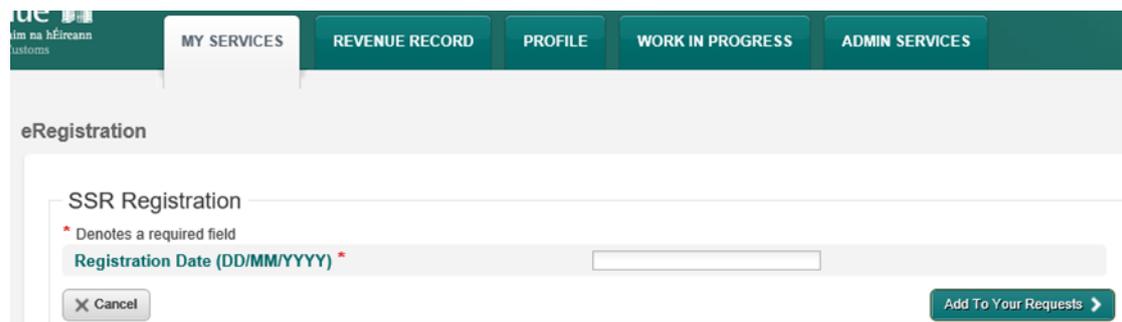


Figure 3 ROS Screenshot of SSR Registration Date

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

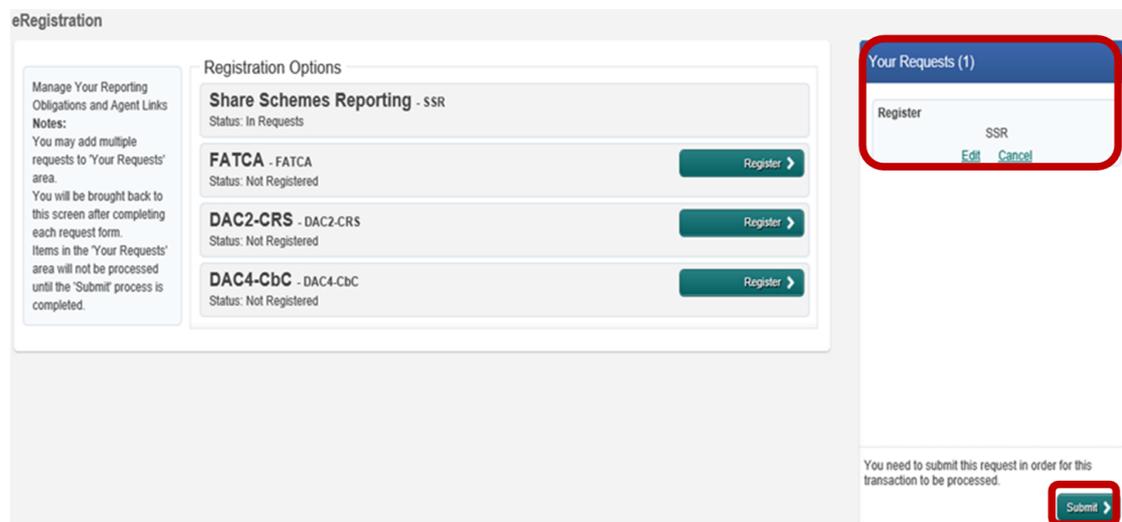


Figure 4 ROS Screenshot of SSR Registration “Add to Requests”

### 1.1.6 Click “Sign and Submit”.

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   [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** PROFILE WORK IN PROGRESS ADMIN SERVICES

**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 Cancel Search

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

\*denotes a required field Refresh Inbox

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

Figure 8 ROS Screenshot of inbox messages

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



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

**eRegistration**

Share Schemes Reporting Registration (New)

Registration Date	01/01/2019
Status	Success

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

[Print](#)

Figure 9 ROS Screenshot of SSR registration confirmation

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

## 2. Agents Registering Clients For SSR

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

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

### 2.1 Registering existing Client - SSR Reporting Obligation

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

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

2.1.1 Log into ROS.

2.1.2 Under the “Agent Services” tab, locate the Customer using “View Client List”.

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

**Find Clients**

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

**Client Search**

Search by registration number:

Tax Registrations  Reporting Obligations

Select a tax type... ▾

Enter registration no.

Search by name:

Enter surname

**Your Client List**

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

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

Enter date

Figure 10 ROS Screenshot of Agent Services view client list

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

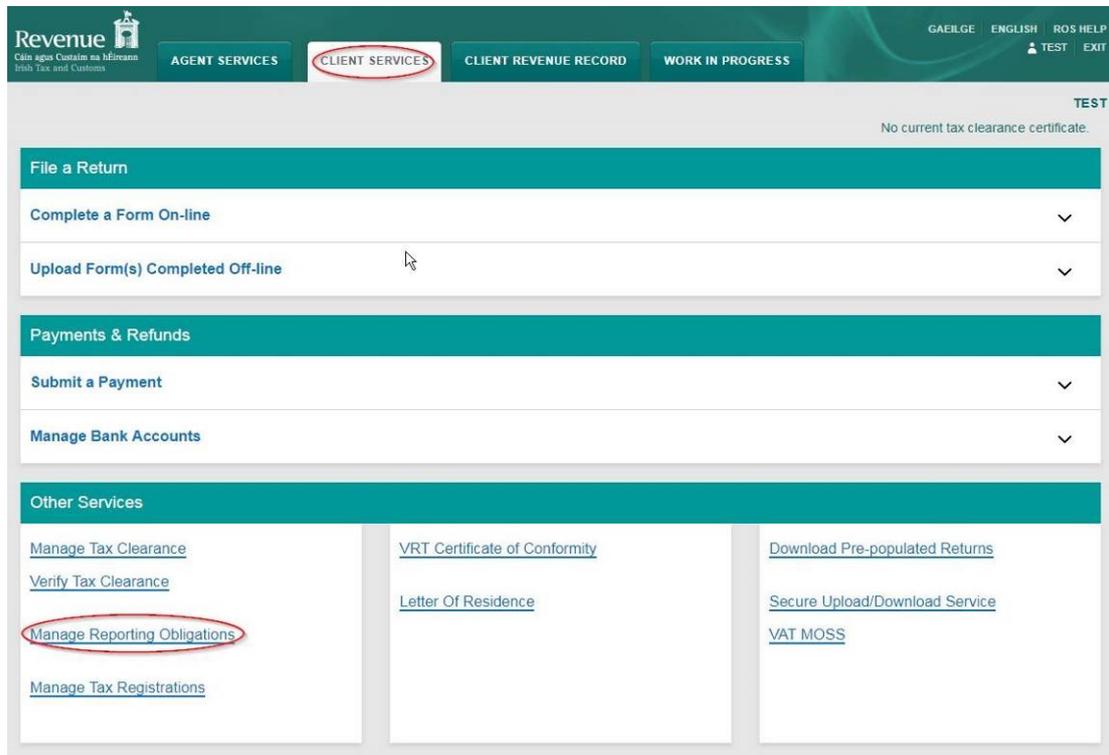


Figure 11 ROS screenshot of “Manage Reporting Obligations” under Other Services section

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

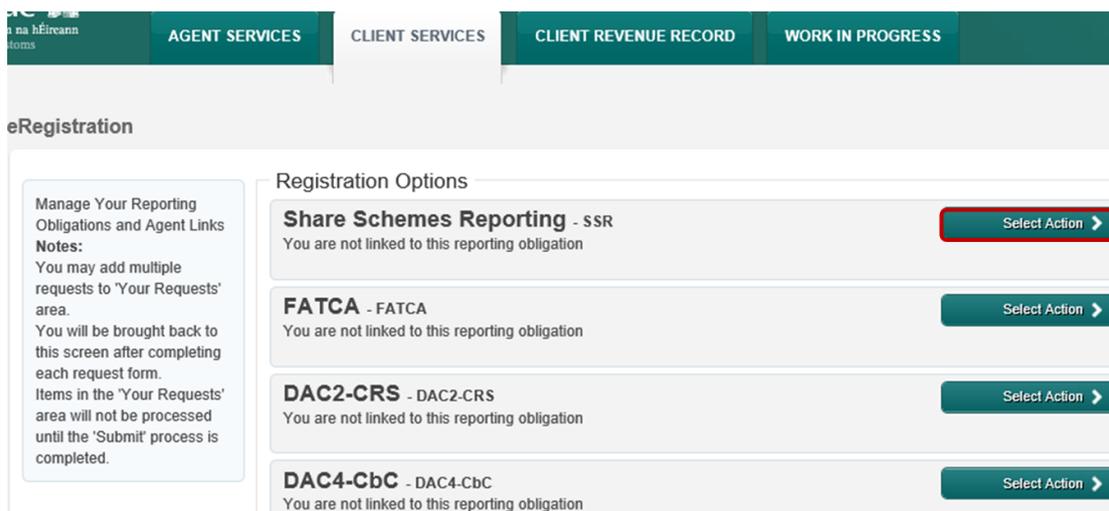


Figure 12 ROS Screenshot of SSR -Select Action

### 2.1.5 Select “Add and link to a new registration”.

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

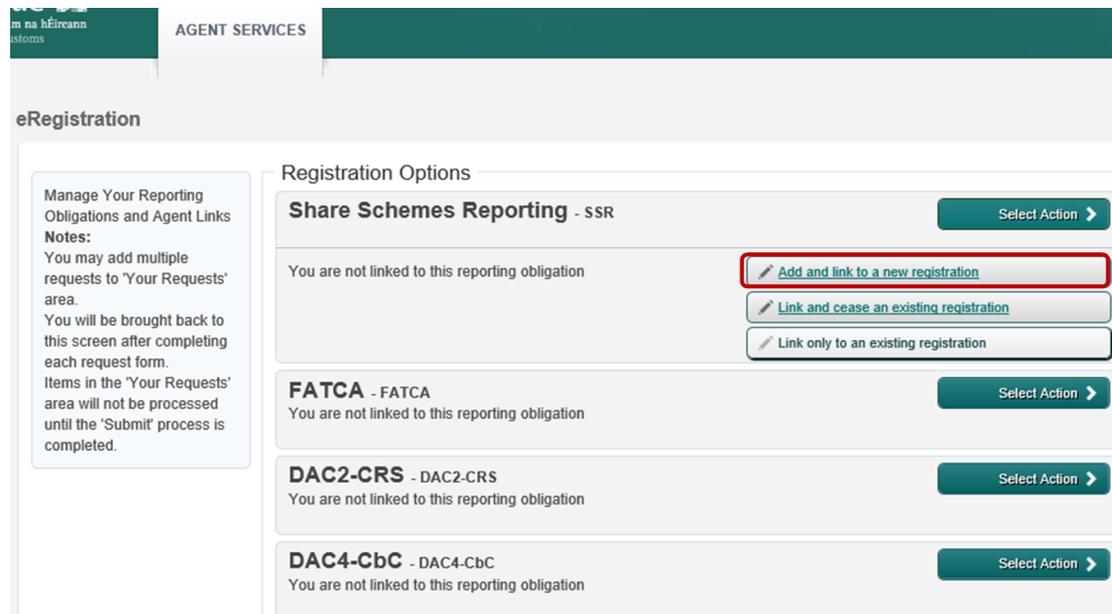


Figure 13 ROS Screenshot of “Add and link to a new registration”

### 2.1.6 The following screen will appear. Select “Confirm”.

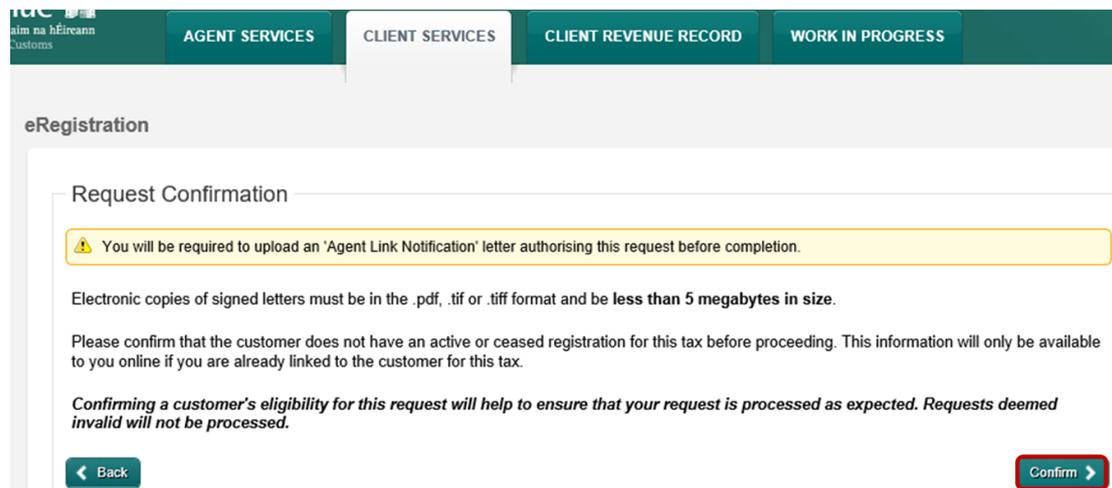


Figure 14 ROS screenshot of client services request confirmation

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

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

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

Figure 15 ROS Screenshot of Client Services Registration Date section

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

Figure 16 ROS Screenshot of "Your Requests" Section

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

The screenshot shows the Revenue ROS eRegistration interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the logo are four tabs: 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the page title is 'eRegistration'. Underneath, there is a 'Summary' section. A box contains the text 'Share Schemes Reporting Registration (New)' and 'Registration Date 01/01/2019'. Below this, there is a blue information box with a plus icon and text: '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](#).' At the bottom of the summary section, there is a red button labeled 'Generate Client Consent Letter' and two green buttons labeled 'Back' and 'Next'.

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'. Below the logo, the text reads: 'TEST confirms that TEST [REDACTED] is to act as the agent in respect of the following taxes.' Below this, there is a box containing the text 'Share Schemes Reporting Registration (New)'. Below the box, the text reads: '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 lines for signatures: '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”.

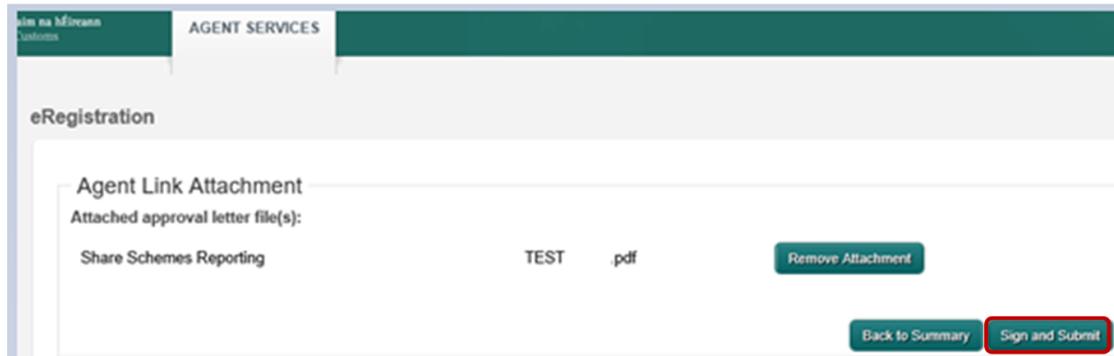


Figure 21 ROS screenshot of Agent Link Attachment upload

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

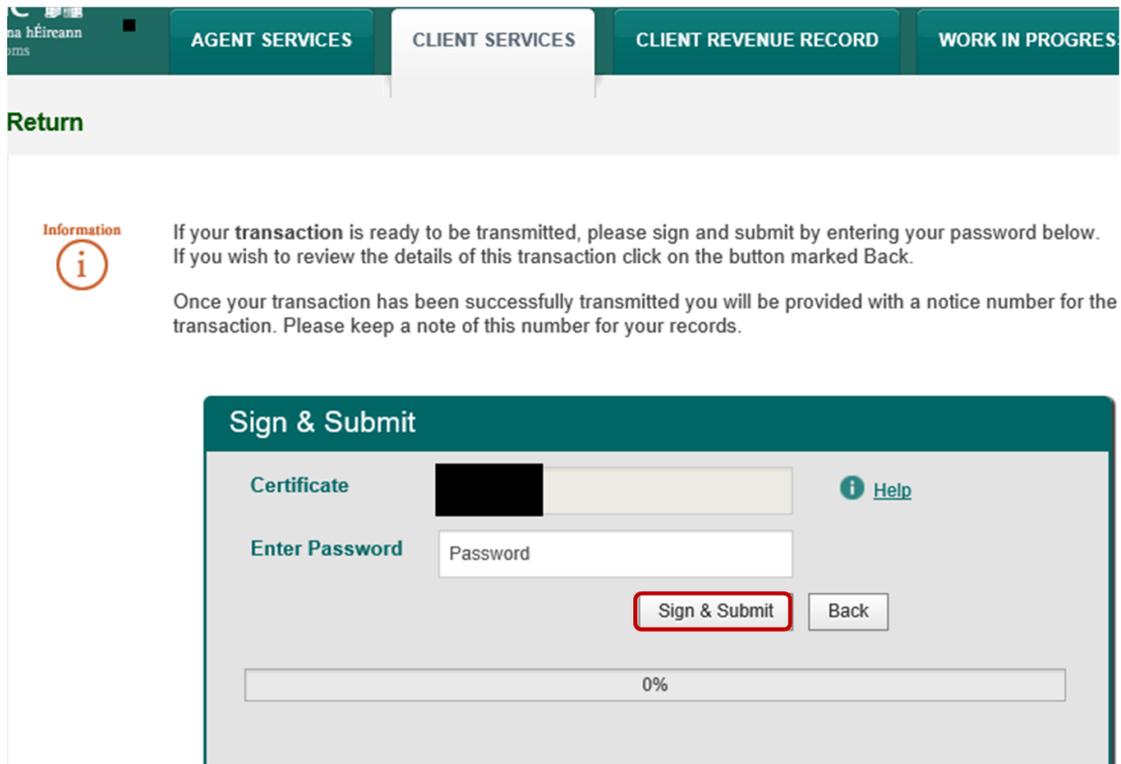


Figure 22 ROS Screenshot of Sign and Submit password request

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

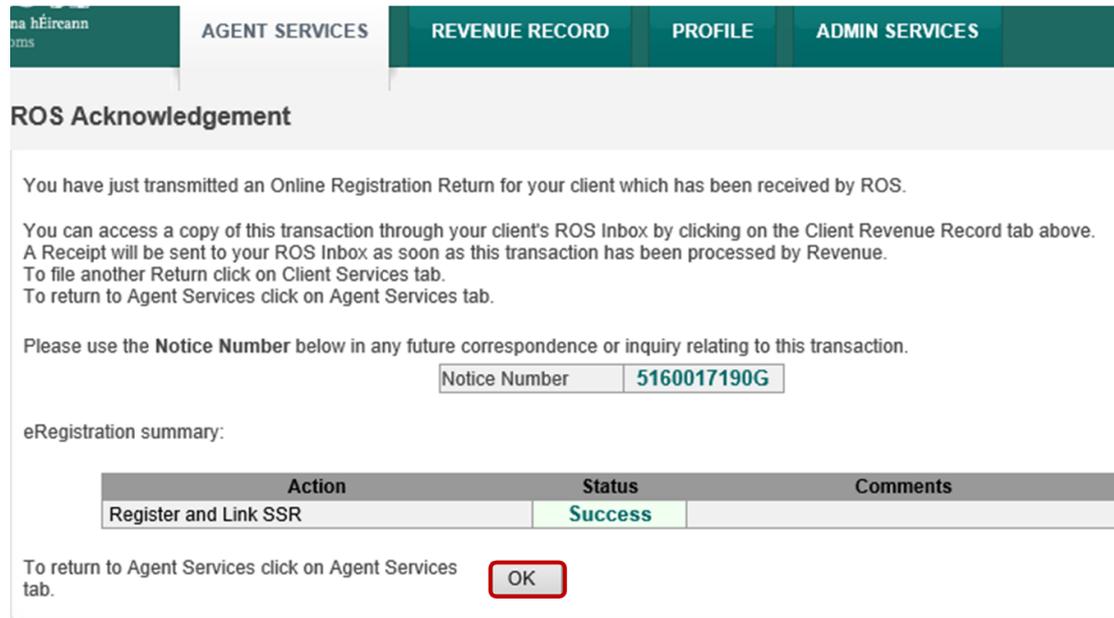


Figure 23 ROS Screenshot of ROS Acknowledgement

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

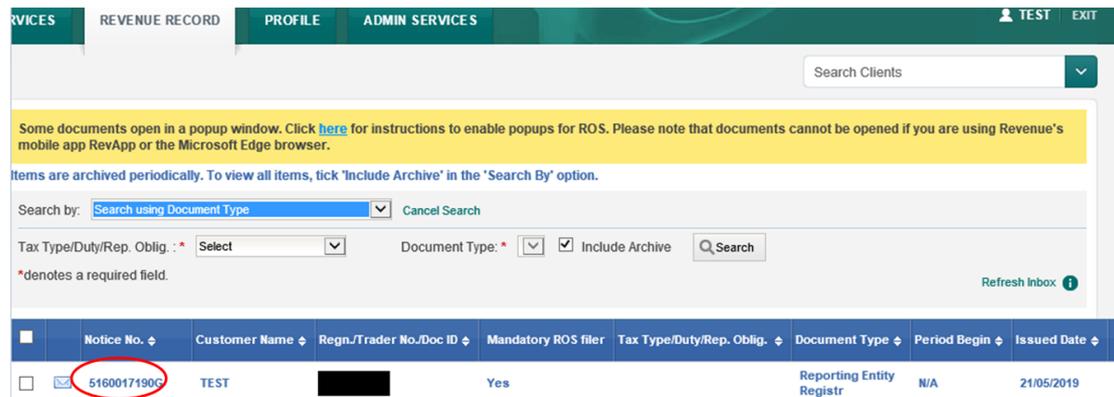


Figure 24 ROS Screenshot of Agent confirmation of registration for SSR for client

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

---



Notice Number: 5160017190G      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 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 interface. At the top, there is a navigation bar with tabs for 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. Below this is a 'Find Clients' section with search options for registration number and name. The 'Manage Tax Registrations' section is highlighted with a red box and contains two main areas: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' area includes radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', a dropdown for 'Select a tax type...', input fields for 'Enter registration no.', 'Enter name', and 'Manage Reporting Obl...', and a 'Manage' button. The 'Register New Revenue Customer' area includes a button for 'Register New Revenue Customer' and a button for 'Register New Reporting Entity'.

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

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

The screenshot shows the 'Manage Tax Registrations' page. On the left, under 'Manage Client Registrations', there are two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. Below them are input fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and a dropdown menu for 'Manage Reporting Obl...'. A 'Manage' button is at the bottom. On the right, under 'Register New Revenue Customer', there are buttons for 'Register New Revenue Customer' and 'Register New Reporting Entity'.

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.

The screenshot shows the 'eRegistration' page under 'AGENT SERVICES'. On the left, there is a 'Manage Your Reporting Obligations and Agent Links' section with notes. The main area is 'Registration Options' with three sections: 'Share Schemes Reporting - SSR', 'FATCA - FATCA', and 'DAC2-CRS - DAC2-CRS'. Each section has a 'Select Action' button. The 'Add and link to a new registration' button is highlighted with a red box.

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

### 2.2.5 Click “Submit”.

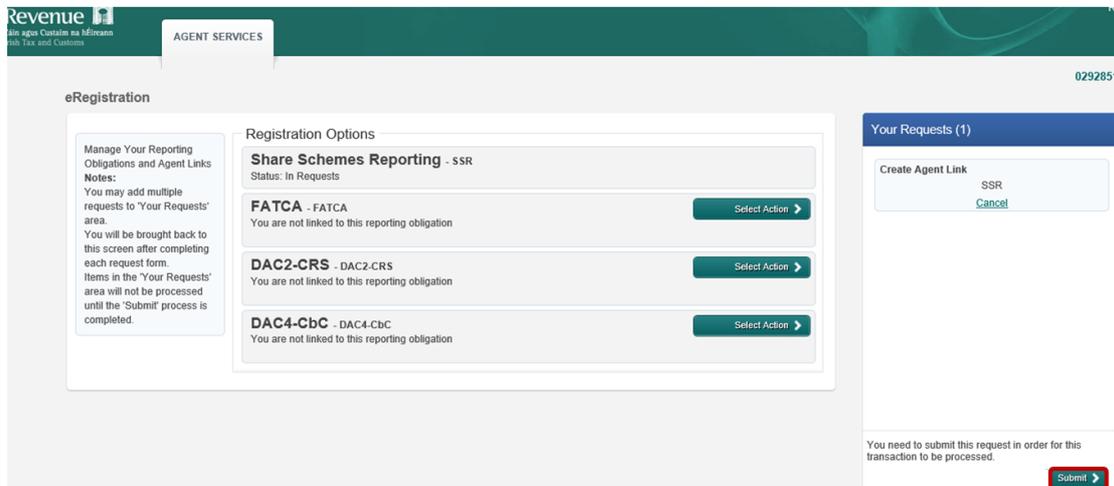


Figure 29 ROS Screenshot of "Your Requests" Section with Agent Link for SSR

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

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

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

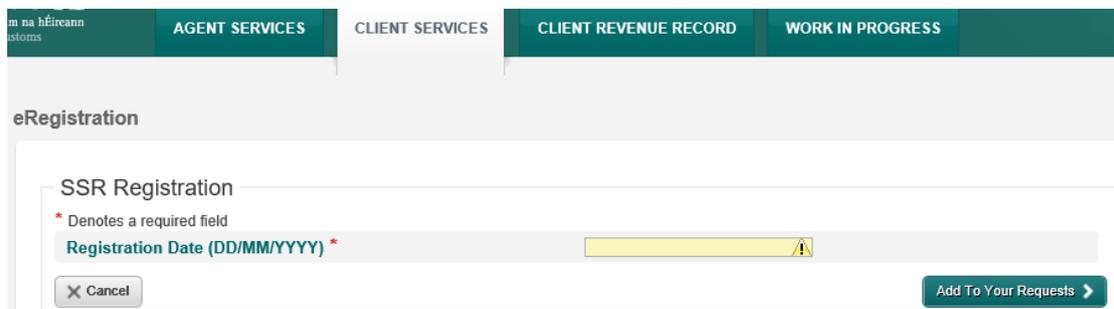


Figure 30 ROS Screenshot showing Registration date entry for SSR

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

Summary

Share Schemes Reporting Registration

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

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

Generate Client Consent Letter

Back Next

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

- 2.2.8 Click “Confirm”.

AGENT SERVICES

eRegistration

Request Confirmation

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

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

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

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

Back Confirm

Figure 32 ROS Screenshot of Request Confirmation for Agent Link uploaded

### 2.2.9 Sample “Consent Letter Generated”.



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

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

**Share Schemes Reporting Registration (New)**

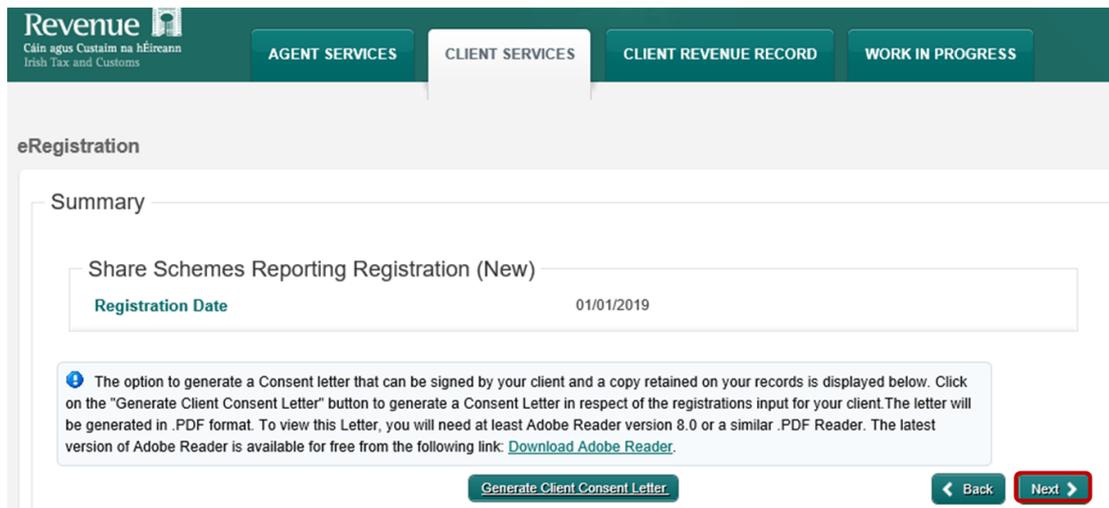
**TEST** understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

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

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

Figure 33 ROS Screenshot of sample consent letter generated

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



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

AGENT SERVICES   CLIENT SERVICES   CLIENT REVENUE RECORD   WORK IN PROGRESS

**eRegistration**

**Summary**

**Share Schemes Reporting Registration (New)**

**Registration Date** 01/01/2019

**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”.

Ain na hÉireann  
Customs

AGENT SERVICES

eRegistration

**Agent Link Attachment**

Attached approval letter file(s):

Share Schemes Reporting	TEST RSS1.pdf	Remove Attachment
-------------------------	---------------	-------------------

Back to Summary Sign and Submit

Figure 36 ROS Screenshot showing attachment uploaded, sign and submit

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



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

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

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

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

Action	Status	Comments
Register and Link SSR	Success	

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

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

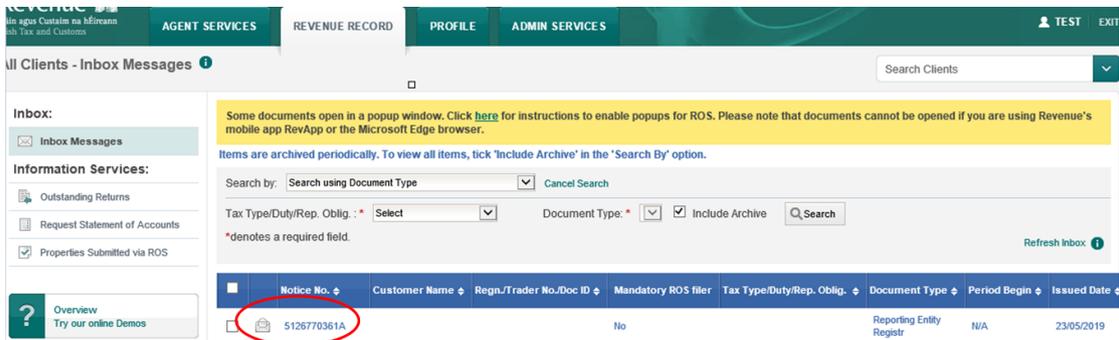


Figure 39 ROS Screenshot of confirmation of agent link in inbox messages

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

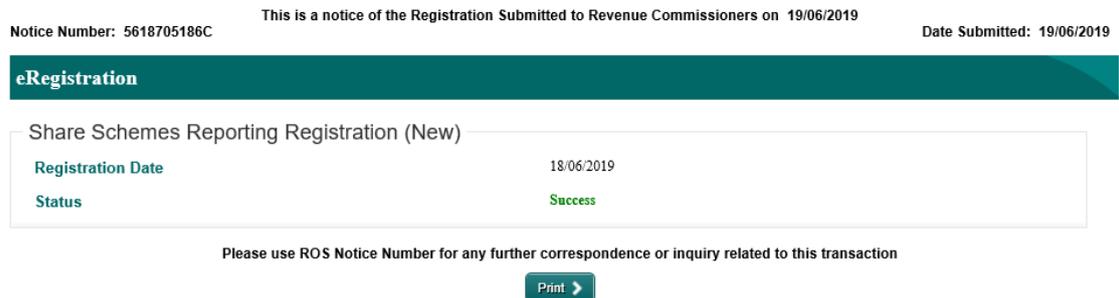


Figure 40 ROS Screenshot of Notice of SSR Registration

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

### 3. Customer Submitting SSR Returns

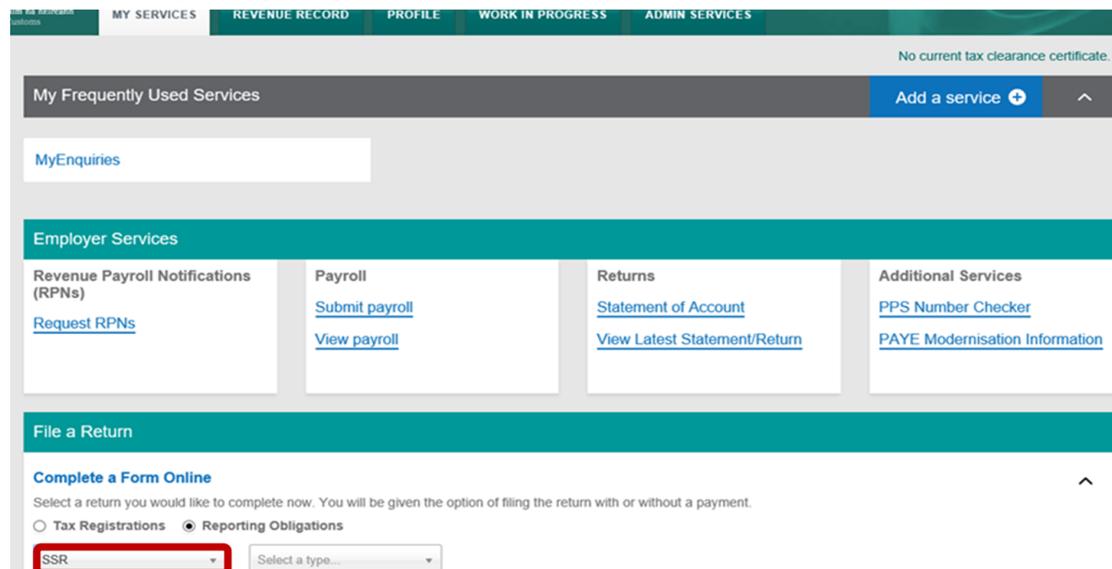
The following section details how customers upload SSR returns on ROS.

[Section 3.1](#) details the process for uploading RSS1 Returns. [Section 3.2](#) details the process for uploading KEEP1 Returns. [Section 3.3](#) details the process for uploading ESA Returns. [Section 3.4](#) details the process for uploading ESS1 Returns.

#### 3.1 Customer Submitting RSS1 Return

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

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



The screenshot shows the ROS user interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, there is a section for 'My Frequently Used Services' with an 'Add a service' button. The main content area is divided into sections: 'Employer Services' with links for 'Request RPNs', 'Submit payroll', 'View payroll', 'Statement of Account', 'View Latest Statement/Return', 'PPS Number Checker', and 'PAYE Modernisation Information'. The 'File a Return' section is highlighted in teal and contains the 'Complete a Form Online' heading. 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 border. Another dropdown menu labeled 'Select a type...' is visible next to it.

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

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

The screenshot shows the 'Employer Services' header with four columns: Revenue Payroll Notifications (RPNs), Payroll, Returns, and Additional Services. Below this is the 'File a Return' section. Under 'Complete a Form Online', there are two radio buttons: 'Tax Registrations' (unselected) and 'Reporting Obligations' (selected). A dropdown menu is open, showing 'RSS1' selected. A 'Submit' button is highlighted with a red box. Below the dropdown, there is an 'Upload Form(s) Completed' section with a search bar and a list of items including 'RSS1' and 'KEEP1'.

Figure 42 ROS Screenshot of select RSS1 return

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

The screenshot shows the 'Share Schemes Reporting RSS1 Tax Period Select' page. The text 'Please select the period you wish to file' is displayed. A dropdown menu is open, showing a list of 'New Submission Period(s)'. The list includes: 01/01/2018 - 31/12/2018, 01/01/2017 - 31/12/2017, 01/01/2016 - 31/12/2016, 01/01/2015 - 31/12/2015, and 01/01/2014 - 31/12/2014. A 'Back' button is visible on the left.

Figure 43 ROS Screenshot RSS1 Tax Period dropdown menu

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

The screenshot shows the 'Share Schemes Reporting RSS1 Tax Period Select' page. The text 'Please select the period you wish to file' is displayed. The dropdown menu is closed, and the selected period '01/01/2018 - 31/12/2018' is visible in the input field. A 'Submit' button is highlighted with a red box. A 'Back' button is visible on the left.

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 [Add](#)

Number of line-items in spreadsheet uploaded: 1

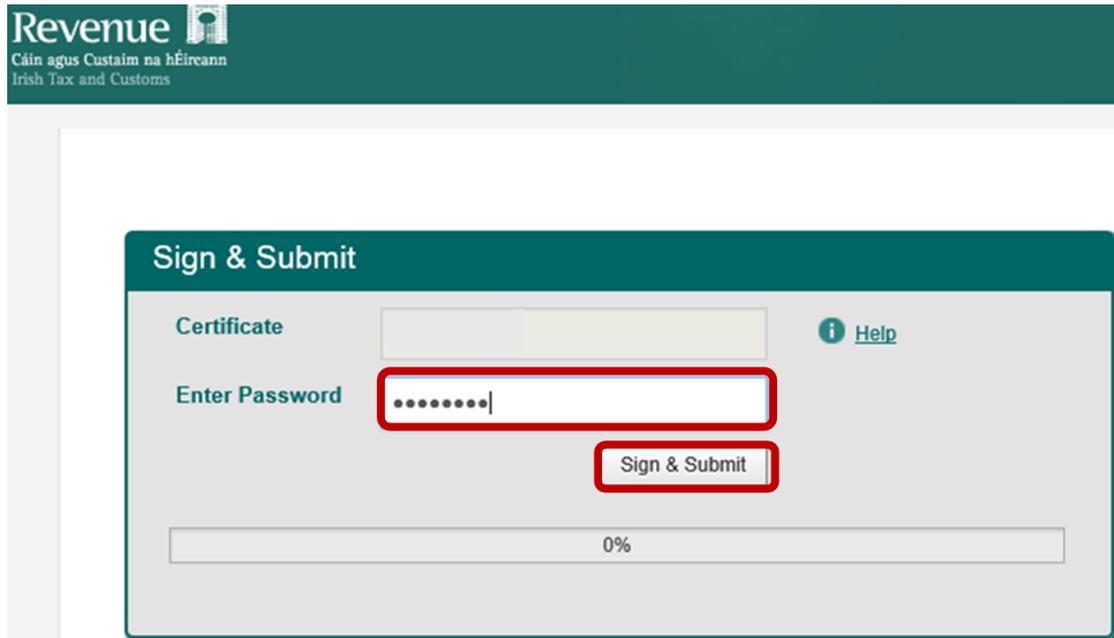
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

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**

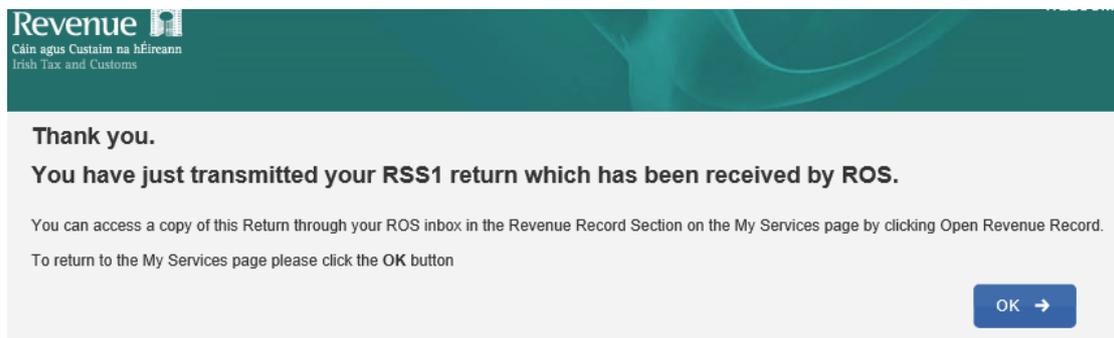
Certificate  [Help](#)

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.

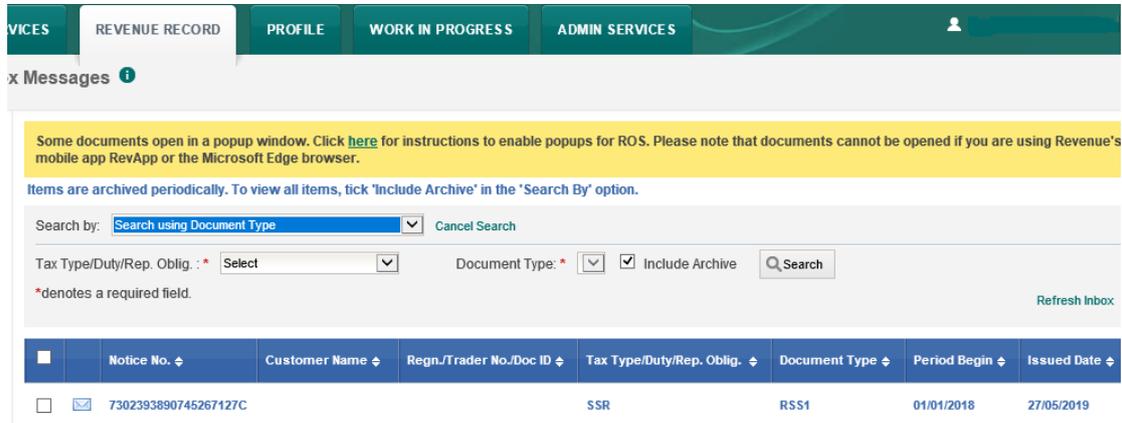


Figure 49 ROS Screenshot of notification confirming submission of return

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

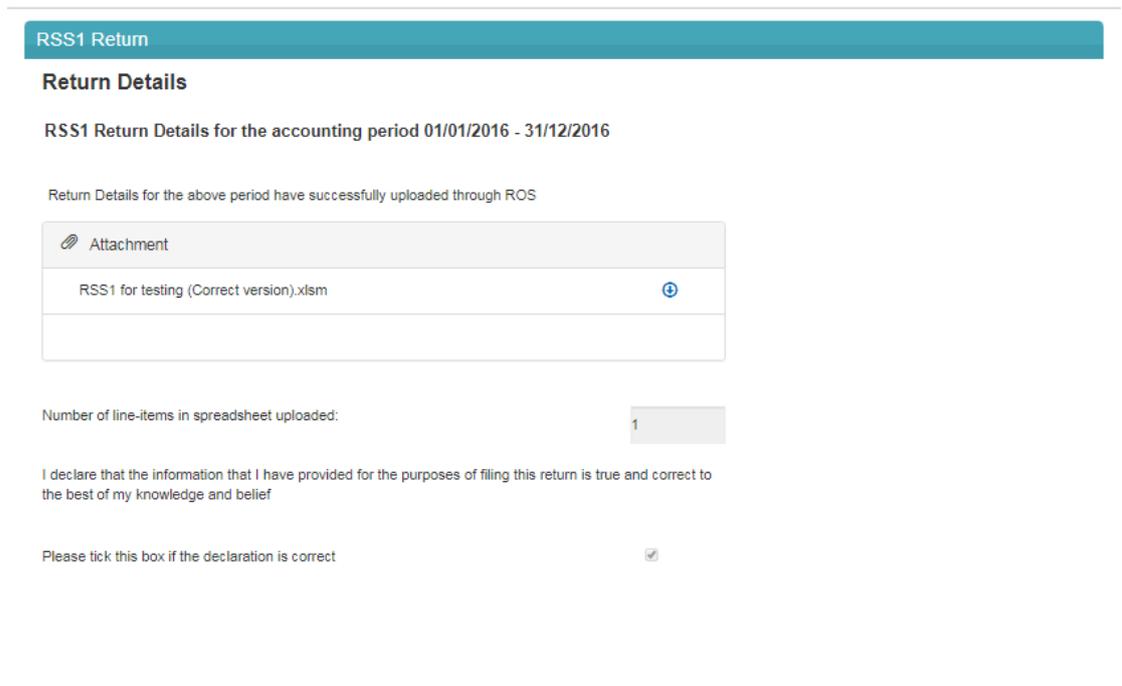


Figure 50 ROS Screenshot notice confirming successful upload through ROS

## 3.2 Customer Submitting KEEP1 Return

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

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

The screenshot displays the ROS user interface. At the top, there is a navigation bar with tabs for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, a 'My Frequently Used Services' section includes a search box for 'MyEnquiries' and an 'Add a service' button. The 'Employer Services' section is divided into four columns: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link; 'Payroll' with 'Submit payroll' and 'View payroll' links; 'Returns' with 'Statement of Account' and 'View Latest Statement/Return' links; and 'Additional Services' with 'PPS Number Checker' and 'PAYE Modernisation Information' links. A teal banner at the bottom contains two buttons: 'File a Return' and 'Complete a Form Online', both highlighted with red boxes. Below the banner, a message states: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two radio buttons: 'Tax Registrations' (unselected) and 'Reporting Obligations' (selected). Below the radio buttons are two dropdown menus: the first is set to 'SSR' and the second is '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 'File a Return' section of the Revenue ROS portal. Under the 'Reporting Obligations' section, the 'SSR' dropdown menu is open, and 'KEEP1' is selected. A 'Submit' button is located to the right of the dropdown menu.

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. The 'New Submission Period(s)' dropdown menu is open, and '01/01/2018 - 31/12/2018' is selected. A 'Submit' button is located to the right of the dropdown menu.

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

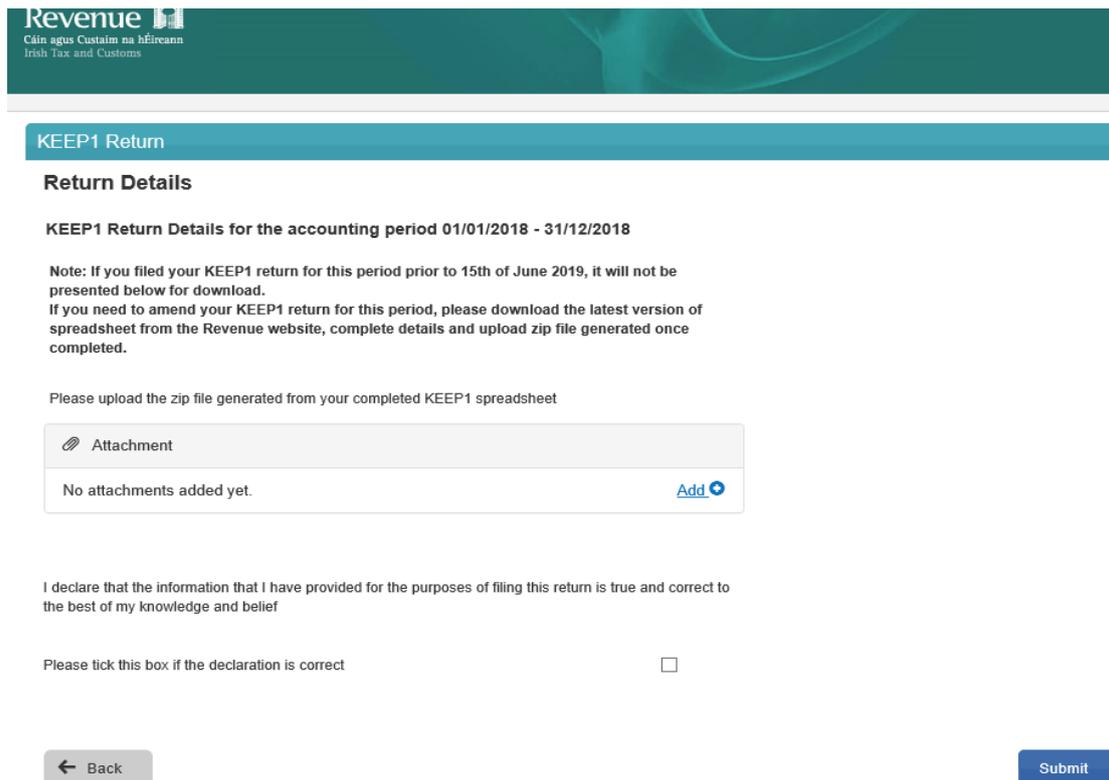
### 3.2.3 Select the appropriate period for the Return and click on “Submit”.

The screenshot shows the 'Share Schemes Reporting KEEP1 Tax Period Select' screen. The 'New Submission Period(s)' dropdown menu is open, and '01/01/2018 - 31/12/2018' is selected. A 'Submit' button is located to the right of the dropdown menu.

Figure 54 ROS Screenshot select appropriate year from dropdown and submit

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

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



The screenshot shows the Revenue website interface for the KEEP1 Return. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this is a teal header bar with 'KEEP1 Return'. The main content area is titled 'Return Details' and specifies the accounting period as '01/01/2018 - 31/12/2018'. A note states that returns filed before June 15, 2019, will not be presented for download, and users should download the latest version of the spreadsheet from the Revenue website. Below the note is an instruction to upload a zip file generated from a completed spreadsheet. There is an attachment upload area with a paperclip icon, the word 'Attachment', and the text 'No attachments added yet.' with an 'Add' button. A declaration section follows, asking the user to confirm the information is true and correct, with a checkbox. At the bottom, there are 'Back' and 'Submit' buttons.

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:

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

Please tick this box if the declaration is correct

[← Back](#) [Submit](#)

Figure 56 ROS Screenshot of declaration box and submit

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

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

**Sign & Submit**

Certificate  [Help](#)

Enter Password

[Sign & Submit](#)

0%

Figure 57 ROS Screenshot password request and sign and submit

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

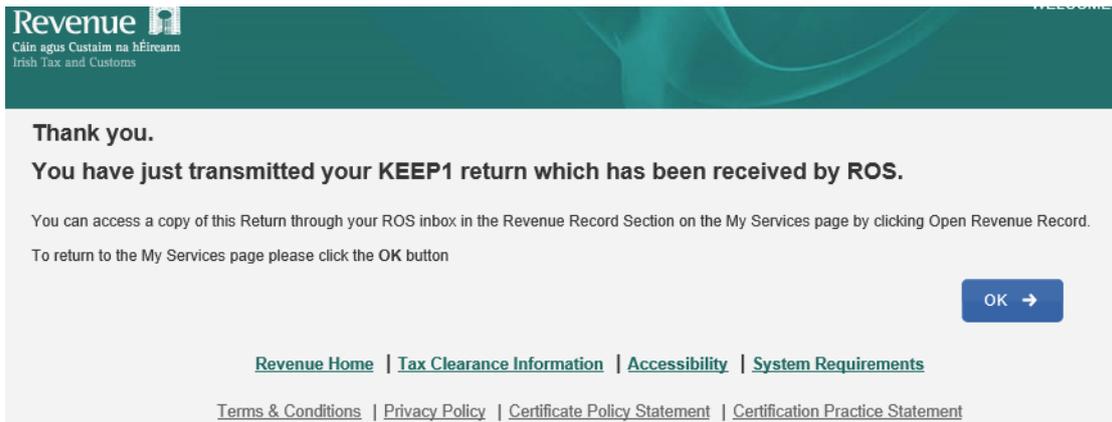


Figure 58 ROS Screenshot confirmation of KEEP1 received

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

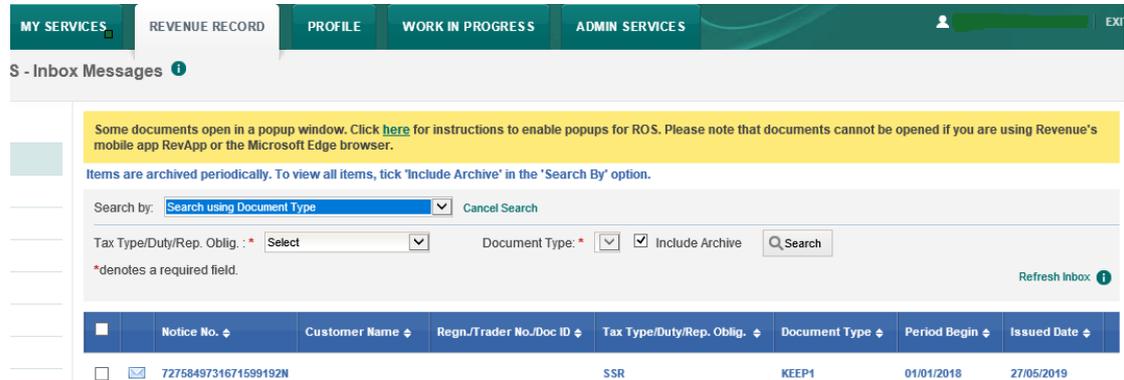


Figure 59 ROS Screenshot notification confirming submission of return

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

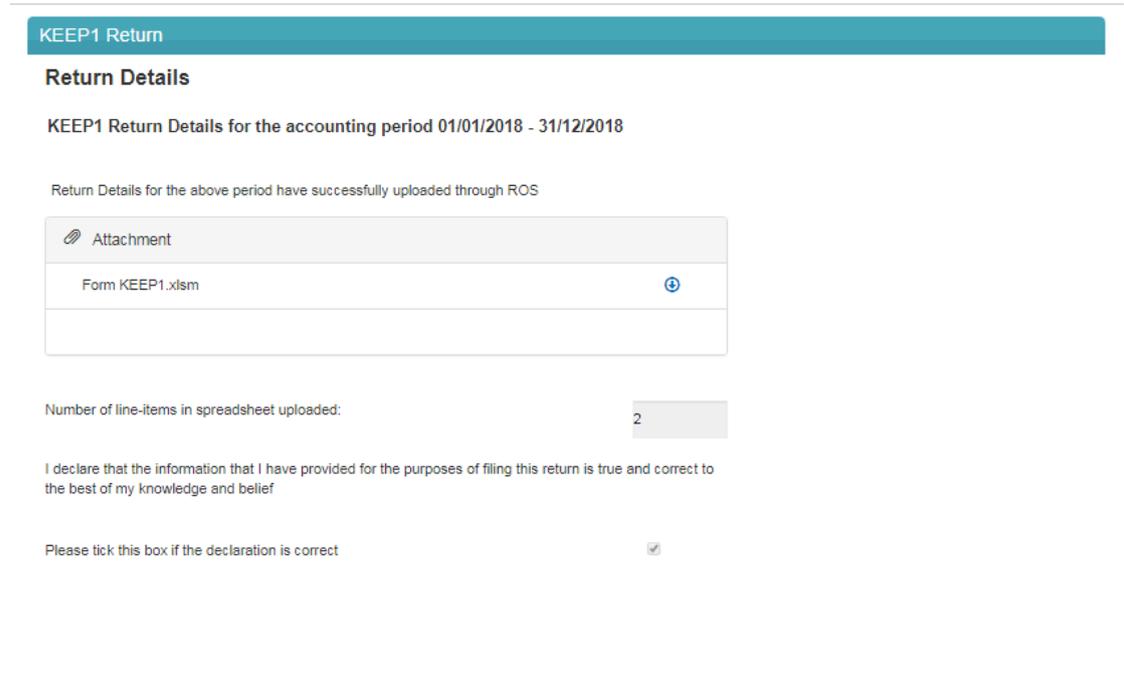
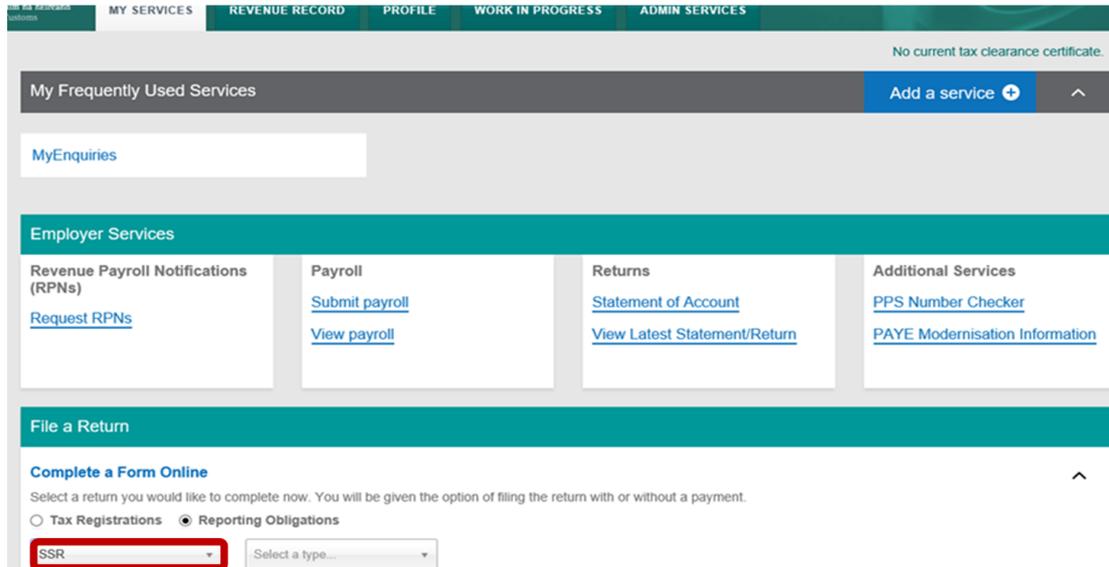


Figure 60 ROS Screenshot confirming upload through ROS

### 3.3 Customer Submitting ESA Return

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

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



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

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

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

The screenshot shows the Revenue ROS interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, there's a section for 'My Frequently Used Services' with an 'Add a service' button. The main content area is titled 'File a Return' and includes a 'Complete a Form Online' section. In this section, the 'Reporting Obligations' radio button is selected. Below it, there are two dropdown menus: the first is set to 'SSR' and the second is set to 'ESA'. To the right of these dropdowns is a 'Submit' button with a right-pointing arrow, which is highlighted with a red box. Below the 'Complete a Form Online' section are sections for 'Upload Form(s) Completed Offline', 'Payments & Refunds', 'Submit a Payment', and 'Manage Bank Accounts'.

Figure 62 ROS Screenshot of select ESA return

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

The screenshot shows the 'Share Schemes Reporting ESA Tax Period Select' screen. It prompts the user to 'Please select the period you wish to file'. There is a dropdown menu for 'New Submission Period(s)' which is currently open, showing the selected period '01/01/2020 - 31/12/2020'. Below the dropdown is a 'Submit' button with a right-pointing arrow, highlighted with a red box. There is also a 'Back' button on the left. At the bottom of the screen, there are several links: Revenue Home, Tax Clearance Information, Accessibility, System Requirements, Terms & Conditions, Privacy Policy, Certificate Policy Statement, and 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”.

This screenshot is similar to Figure 63, showing the 'Share Schemes Reporting ESA Tax Period Select' screen. The 'New Submission Period(s)' dropdown menu is now closed, and the selected period '01/01/2020 - 31/12/2020' is visible in the text input field. The 'Submit' button with a right-pointing arrow is highlighted with a red box. The 'Back' button is also visible on the left. The footer links are the same as in Figure 63.

Figure 64 ROS Screenshot select appropriate Tax Period then click submit

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

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

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

**Revenue**  
Clár agus Cústaim na hÉireann  
Fish, 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”.

**Revenue**  
Clár agus Cústaim na hÉireann  
Fish, 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

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

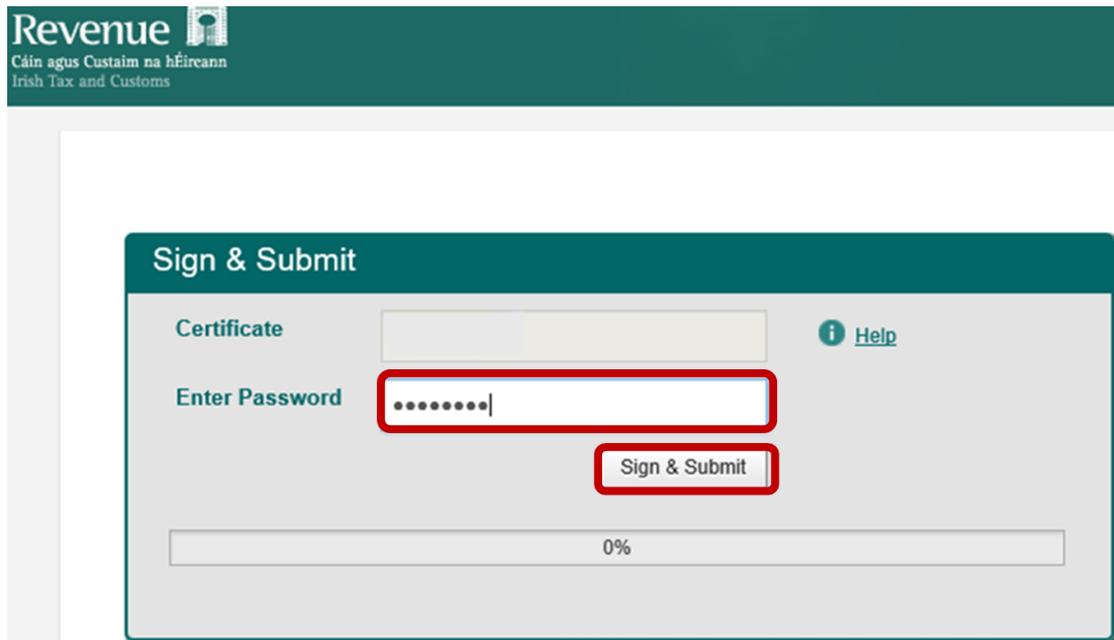
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

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”.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Sign & Submit**

Certificate  [Help](#)

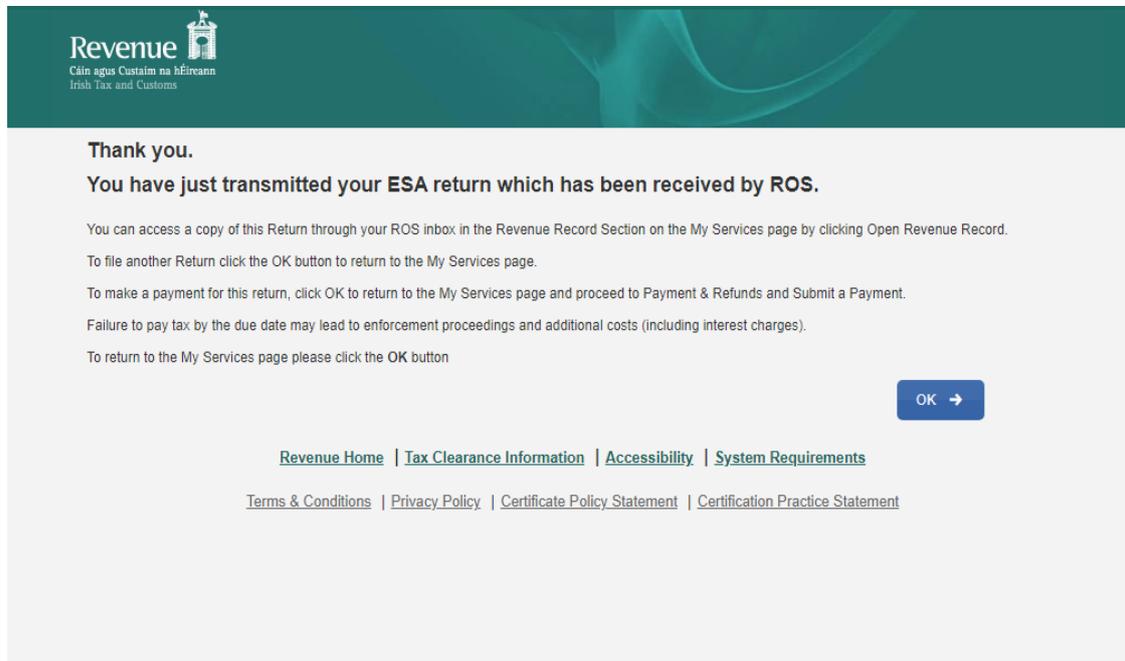
Enter Password

**Sign & Submit**

0%

Figure 67 ROS Screenshot password request and “Sign and Submit”

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



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Thank you.**

**You have just transmitted your ESA 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 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

**OK →**

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

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

Figure 68 ROS Screenshot Confirmation of ESA received

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

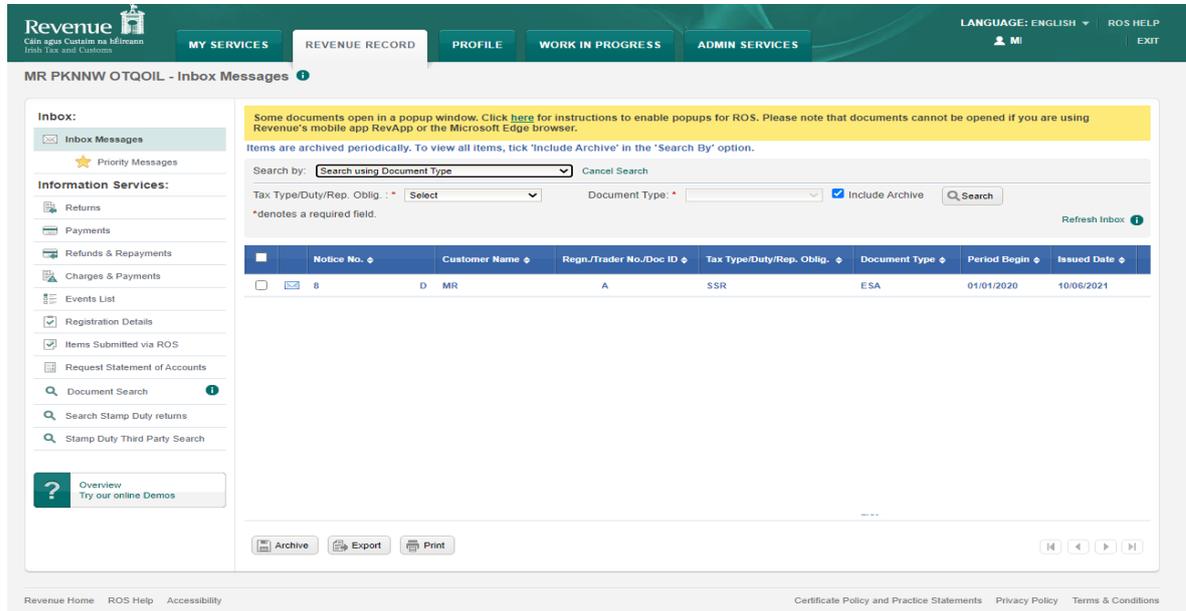


Figure 69 ROS Screenshot of notification confirming submission of return

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

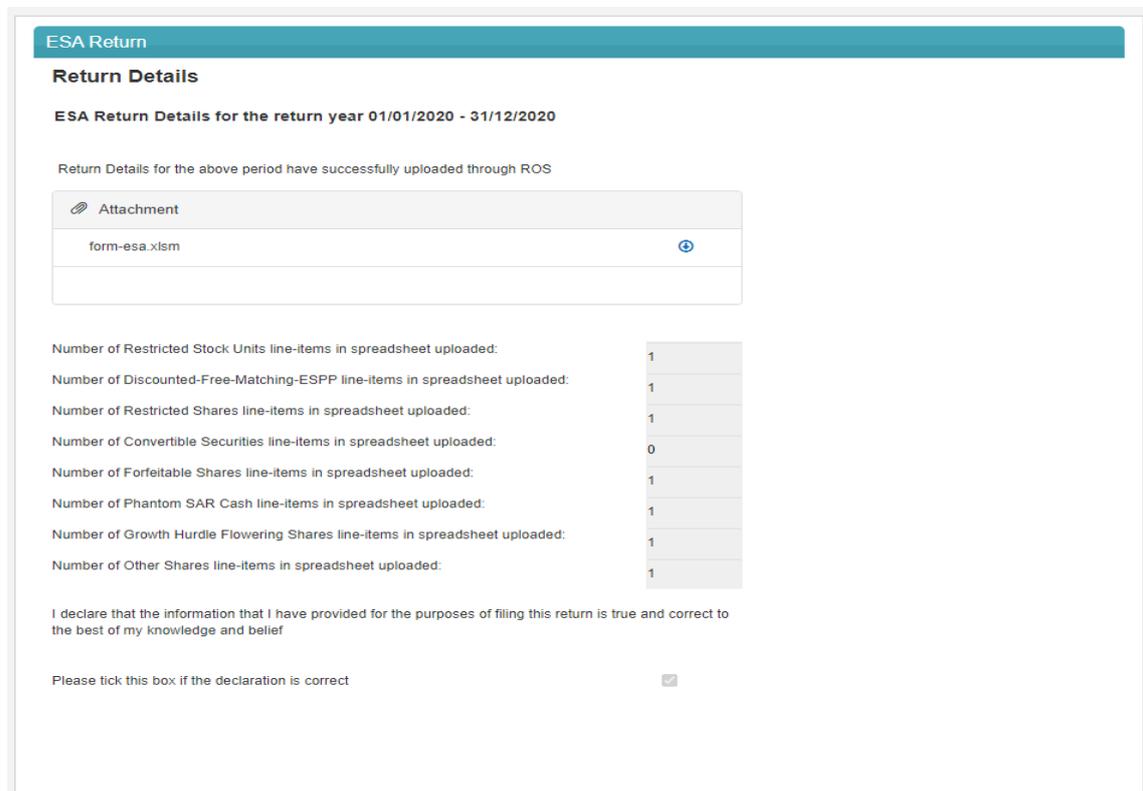


Figure 70 ROS Screenshot notice confirming successful upload through ROS

### 3.3.10 ESA return common filing issues

Please refer to section [4.3.10](#) for details

### 3.4 Customer Submitting ESS1 Return

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

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

The screenshot shows the 'File a Return' section of the ROS interface. Under 'Complete a Form Online', the 'Reporting Obligations' radio button is selected. A dropdown menu is open, showing 'SSR' as the selected option, which is highlighted with a red box. Other options in the dropdown include 'ESS1', 'RSS1', and 'RICT'. The 'Submit' button is visible to the right of the dropdown.

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' page with the 'ESS1' option selected in the dropdown menu, also highlighted with a red box. The 'Submit' button is highlighted in blue. The 'Reporting Obligations' radio button remains selected.

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' page. It features a text input field labeled 'New Submission Period(s)' and a 'Submit' button. The 'Submit' button is highlighted in blue. The page footer includes 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

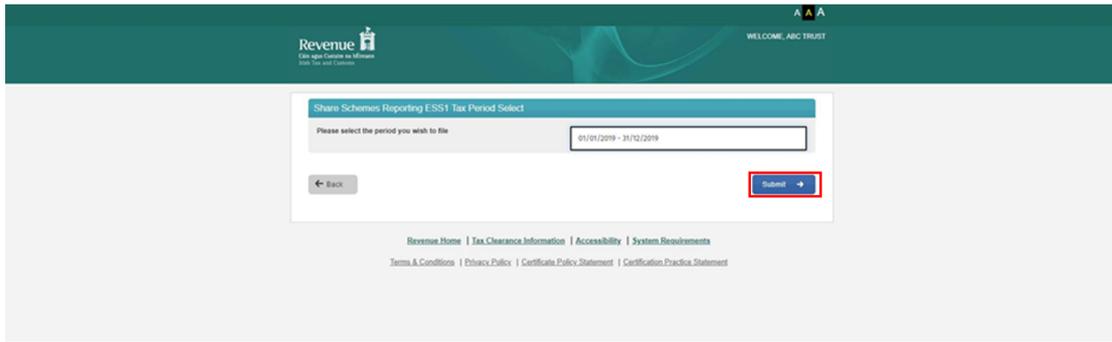


Figure 74 ROS Screenshot select appropriate Tax Period and Submit

### 3.4.3 Online Form ESS1 Explanatory notes.

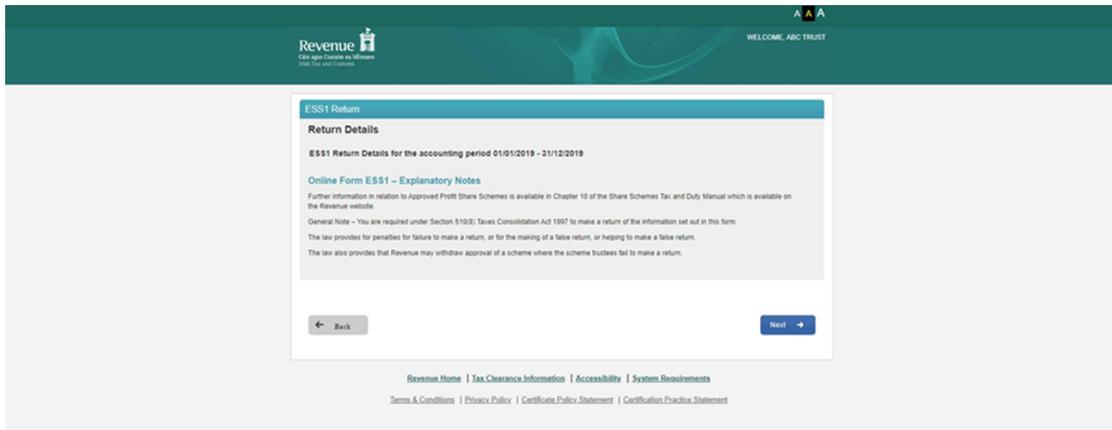


Figure 75 ROS Screenshot ESS1 Explanatory Notes Return Details

### 3.4.4 Nil Return details for ESS1

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

The screenshot shows the Revenue ESS1 Return form. At the top left is the Revenue logo with the tagline 'Cáil agus Cúisín na Míreann Irish Tax and Customs'. At the top right, it says 'WELCOME, ABC TRUST'. The main heading is 'ESS1 Return' in a teal bar. Below this is the 'Return Details' section, which includes the text 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. Underneath is the 'Required Information' section, which is divided into 'Return Details' and 'Contact Details for Trust'. The 'Return Details' section contains 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. The 'Contact Details for Trust' section contains three input fields: 'Contact Name:', 'Telephone Number:', and 'Email:', each also with an information icon. Below these is the 'Nil Return' section, which 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.' and a checkbox labeled 'Nil Return:' which is checked. At the bottom left is a 'Back' button and at the bottom right is a 'Submit' button. At the very bottom of the page, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', and 'System Requirements'.

Figure 76 ROS Screenshot Nil Return details for ESS1

## 3.4.5 Return Details for ESS1.

The screenshot displays the 'ESS1 Return' form in the Revenue ROS system. The form is titled 'ESS1 Return' and 'Return Details' for the accounting period 01/01/2019 - 31/12/2019. It is divided into sections: 'Required Information' and 'Contact Details for Trust'. The 'Required Information' section includes 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'. The 'Contact Details for Trust' section includes fields for 'Contact Name', 'Telephone Number', and 'Email'. Below these sections is a 'Nil Return' section with a checkbox and instructions. At the bottom of the form are 'Back' and 'Next' buttons. The footer contains links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', and 'System Requirements'.

Revenue  
Céim agus Cúiteam na Míreanna  
Irish Tax and Customs

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details

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

#### Required Information

##### Return Details

Name of Trust:  ⓘ

Tax Registration Number of the Trust:  ⓘ

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

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

Name of Profit Sharing Scheme:  ⓘ

Profit Sharing Scheme Number:  ⓘ

#### Contact Details for Trust

Contact Name:  ⓘ

Telephone Number:  ⓘ

Email:  ⓘ

#### Nil Return

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

Nil Return:

← Back Next →

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

Figure 77 ROS Screenshot Return details for ESS1

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

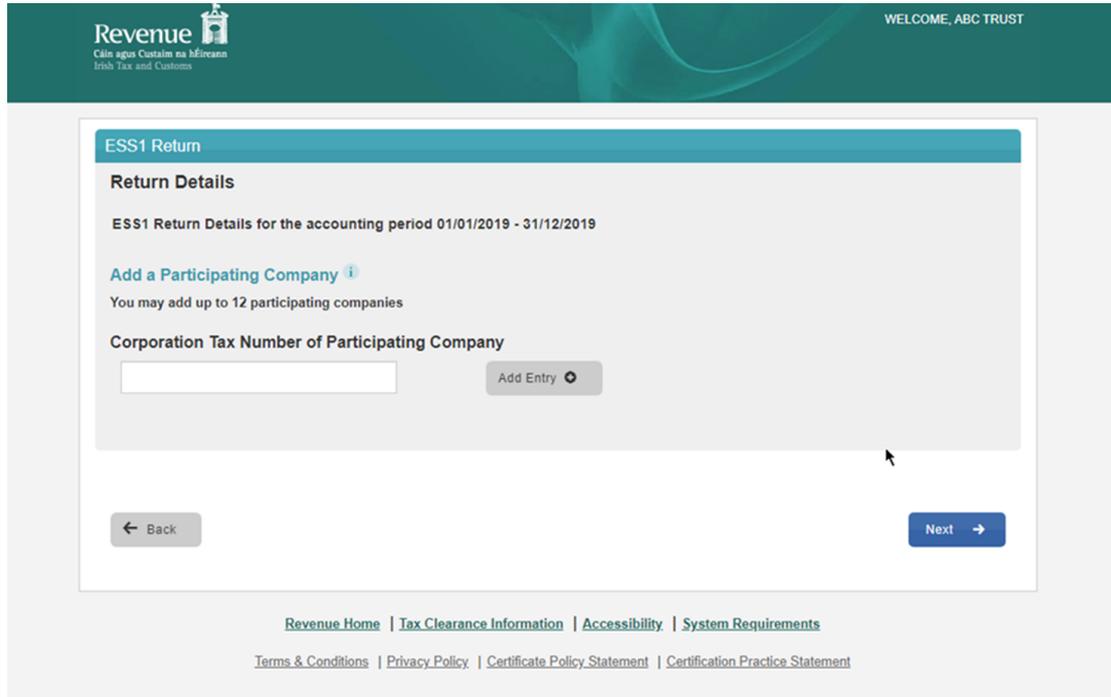


Figure 78 ROS Screenshot - Add a Participating Company

3.4.7 Return Details – Participating Company added.

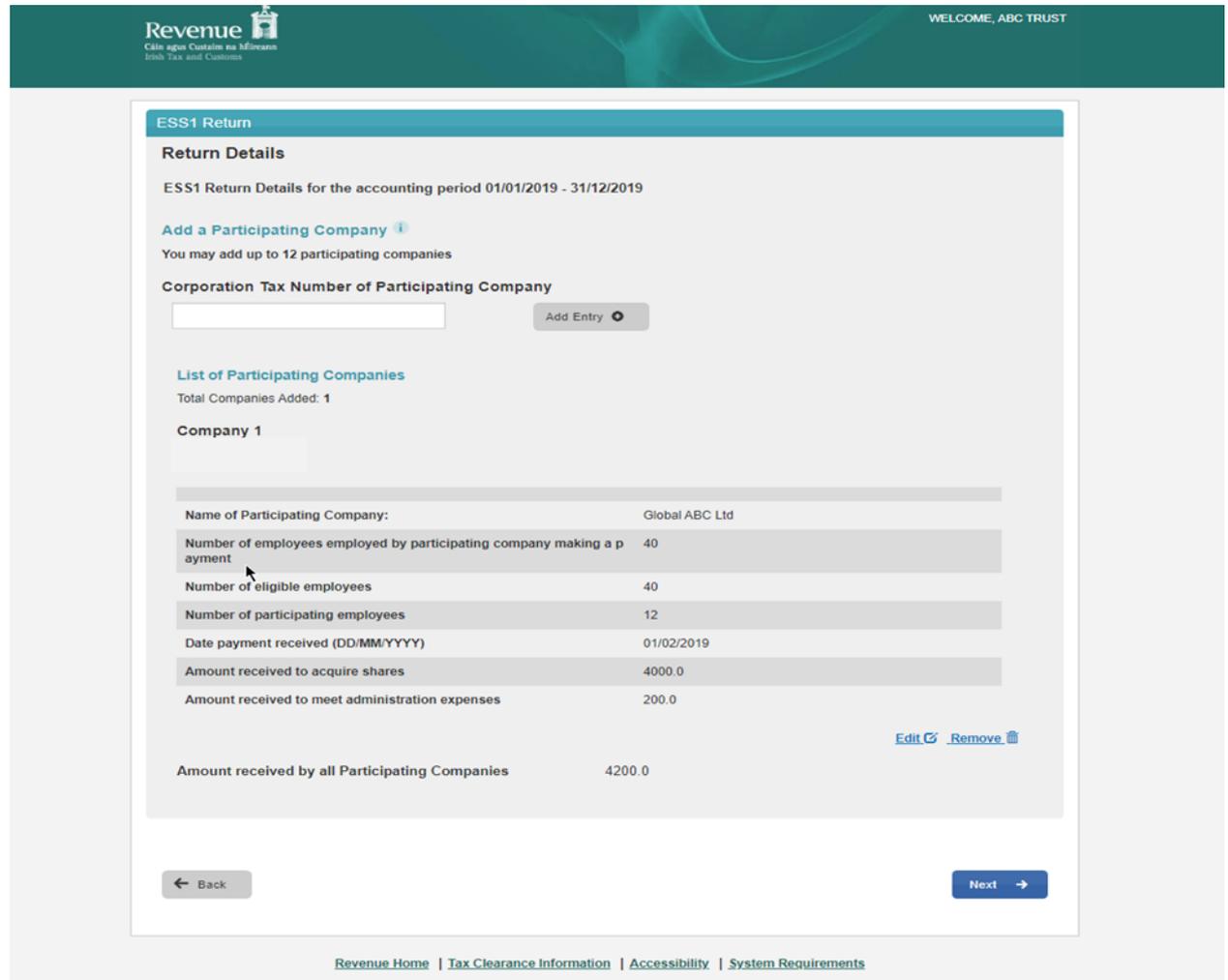


Figure 79 ROS Screenshot Participating Company detail

## 3.4.8 Return Details Part A.

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

WELCOME, ABC TRUST

### ESS1 Return

#### Return Details - Part A

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

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

This section can accept up to 12 entries

Add Entry <sup>+</sup>

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

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

Amount received from participants to enable Trustees to exercise rights:

Number of additional shares acquired:

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

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

This section can accept up to 12 entries

Add Entry <sup>+</sup>

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

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

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)** <sup>i</sup>

Description of Income:

Gross amount of Income received:

Withholding Tax/Tax Credit

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

Description of Income:

Amount of Income Received:

Withholding Tax/Tax Credit

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

Description of Income:

Amount of Income Received:

Tax Deducted/Tax Credit:

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

Nature of expenses

Paid by Trustees

Paid by Company

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

This section can accept up to 12 entries

Add Entry

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

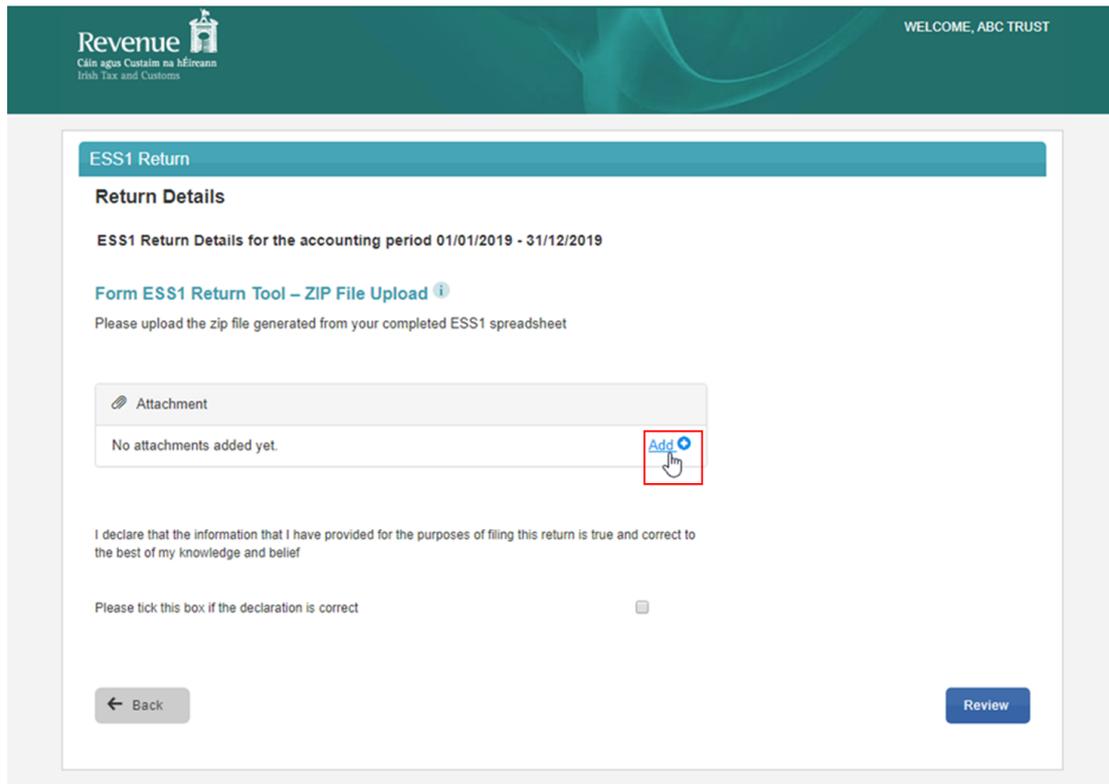
This section can accept up to 12 entries

Add Entry

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.



The screenshot shows the Revenue website interface for uploading an ESS1 Return. The header includes the Revenue logo and the text "WELCOME, ABC TRUST". The main content area is titled "ESS1 Return" and "Return Details". It specifies the accounting period as "01/01/2019 - 31/12/2019". The section is titled "Form ESS1 Return Tool – ZIP File Upload" and includes a sub-heading "Form ESS1 Return Tool – ZIP File Upload" with an information icon. Below this, it says "Please upload the zip file generated from your completed ESS1 spreadsheet". There is an "Attachment" section with a plus icon and the text "No attachments added yet." A red box highlights the "Add" button with a plus icon and a hand cursor. Below the attachment section, there is a declaration statement: "I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief". There is a checkbox for "Please tick this box if the declaration is correct" which is currently unchecked. At the bottom, there are "Back" and "Review" buttons.

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 tool interface. At the top, the Revenue logo is on the left and "WELCOME, ABC TRUST" is on the right. The main content area is titled "ESS1 Return" and "Return Details". It specifies the accounting period as "01/01/2019 - 31/12/2019". A section titled "Form ESS1 Return Tool – ZIP File Upload" instructs the user to upload a zip file. An attachment list shows a file named "form-ess1.xlsxm" has been uploaded. Below this, a summary table displays the number of line-items 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 user to confirm the information is correct. At the bottom, there are "Back" and "Review" buttons.

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

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

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

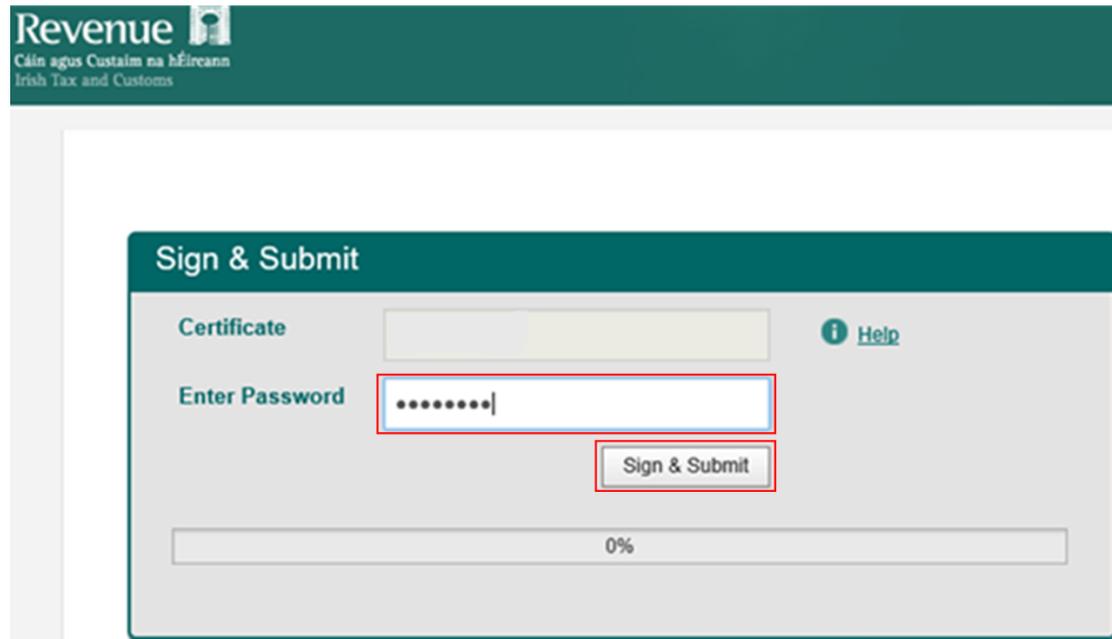


Figure 84 ROS Screenshot – Password sign and submit

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

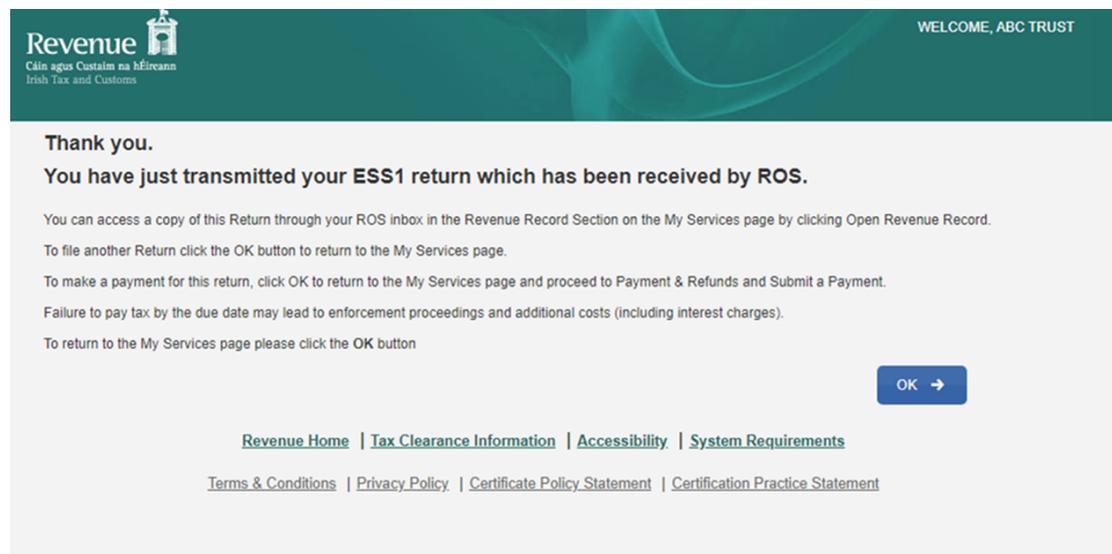


Figure 85 ROS Screenshot confirmation of upload received

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

The screenshot displays the Revenue Record interface for 'ABC Trust'. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The user is logged in as 'ABC TRUST'. The main content area is titled 'ABC Trust - Inbox Messages' and features a search bar with filters for 'Tax Type/Duty/Rep. Oblig.' and 'Document Type'. A table lists the following message:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
123456789123456789A	ABC Trust	1234567T	SSR	ESS1	01/01/2019	04/02/2020

Below the table are buttons for 'Archive', 'Export', and 'Print'. The footer contains links for 'Revenue Home', 'ROS Help', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 86 ROS Screenshot of notification confirming submission of return

## 4. Agent Submitting SSR Returns

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

[Section 4.1](#) details the process for uploading RSS1 Returns.

[Section 4.2](#) details the process for uploading KEEP1 Returns.

[Section 4.3](#) details the process for uploading ESA Returns.

[Section 4.4](#) details the process for uploading ESS1 Returns.

### 4.1 Agent Submitting RSS1 Return

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

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

The screenshot shows the ROS 'Find Clients' interface. At the top, there are navigation tabs: AGENT SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below this is a teal header for 'Find Clients'. The main content area has a sub-header 'Find Clients' and a description: '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'. The 'Client Search' section has a sub-header 'Client Search' and a description 'Search by registration number:'. It includes two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (which is selected). Below this is a dropdown menu with 'SSR' selected. There are two input fields: 'Enter registration no.' and 'Enter date'. There are two 'Search' buttons. The 'Your Client List' section has a sub-header 'Your Client List' and a description 'You can access and export your full list of clients here.'. It includes two buttons: 'View Client List' and 'Export Client List'. Below this is another description 'Or you can display all new clients from a certain date.' and two buttons: 'Enter date' and 'Display'.

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) | Payroll | Returns | Additional Services

[Request RPNs](#) | [Submit payroll](#) | [Statement of Account](#) | [PPS Number Checker](#)

[View payroll](#) | [View Latest Statement/Return](#) | [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 O** v

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:

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

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.

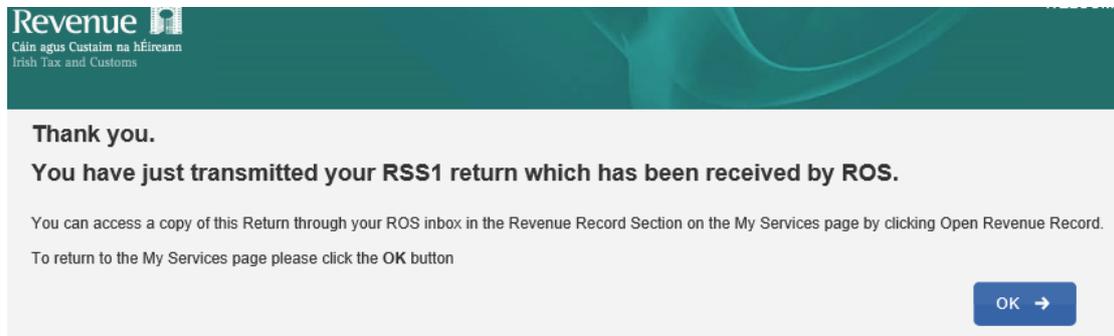


Figure 95 ROS Screenshot confirmation of return received in ROS

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

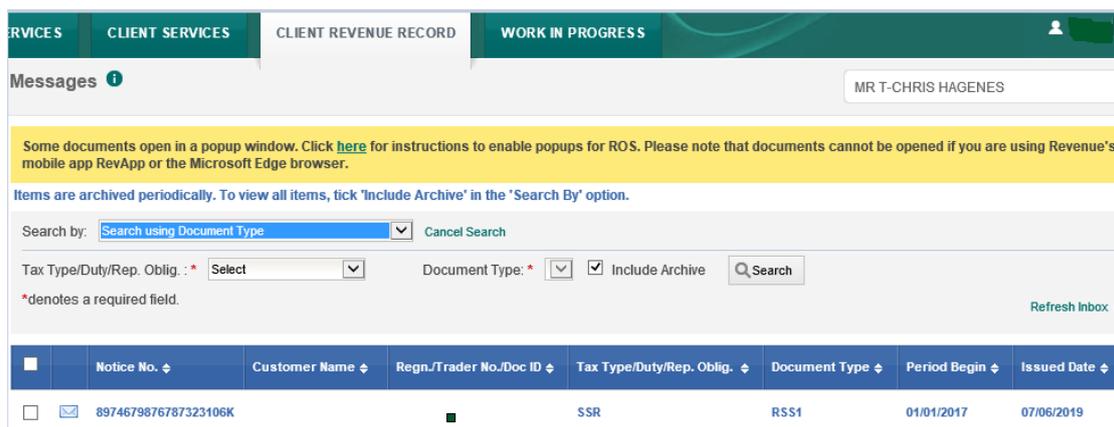


Figure 96 ROS Screenshot notification confirming submission of return

#### 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:

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.

The screenshot shows the ROS Client Services interface. The top navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is titled 'Find Clients' and contains two sections: 'Client Search' and 'Your Client List'. The 'Client Search' section has radio buttons for 'Tax Registrations' and 'Reporting Obligations', a dropdown menu for 'SSR', and input fields for 'Enter registration no.' and 'Search by name:'. The 'Your Client List' section has buttons for 'View Client List' and 'Export Client List', and an input field for 'Enter date' with a 'Display' button.

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.

The screenshot shows the ROS 'File a Return' interface. The top navigation bar includes 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'File a Return' and contains a section 'Complete a Form Online'. Below this section are radio buttons for 'Tax Registrations' and 'Reporting Obligations', and a dropdown menu for 'SSR' which is highlighted with a red box. There is also a 'Select a type...' dropdown menu.

Figure 99 ROS Screenshot Agent navigating to SSR Dropdown Menu

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

The screenshot shows the 'File a Return' section of the Revenue ROS interface. Under the 'Reporting Obligations' section, the 'SSR' dropdown menu is open, and 'KEEP1' is selected. A 'Submit' button is located to the right of the dropdown menu.

Figure 100 ROS Screenshot select KEEP1 from dropdown menu

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

The screenshot shows the 'Share Schemes Reporting KEEP1 Tax Period Select' screen. The text 'Please select the period you wish to file' is displayed. A dropdown menu shows 'New Submission Period(s)' with the date range '01/01/2018 - 31/12/2018'. 'Back' and 'Submit' buttons are visible at the bottom.

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.

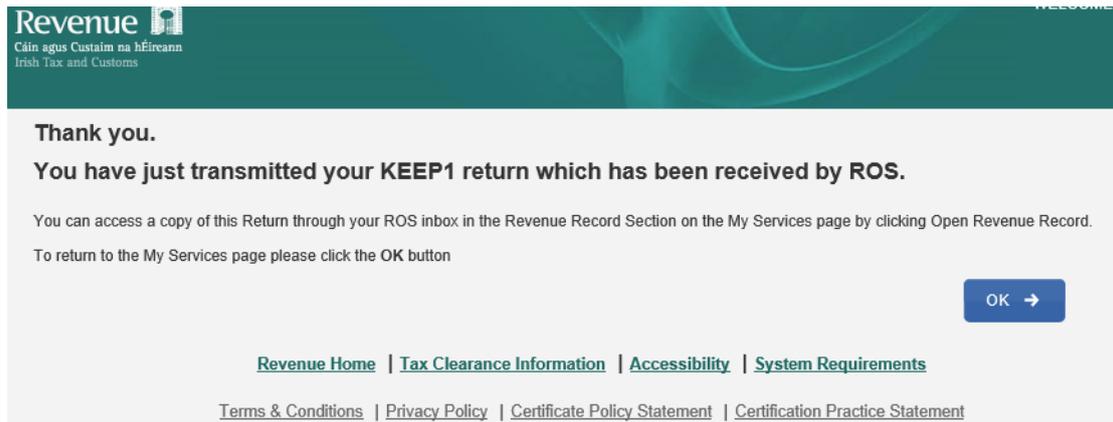


Figure 106 ROS Screenshot confirmation of KEEP1 received by ROS

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

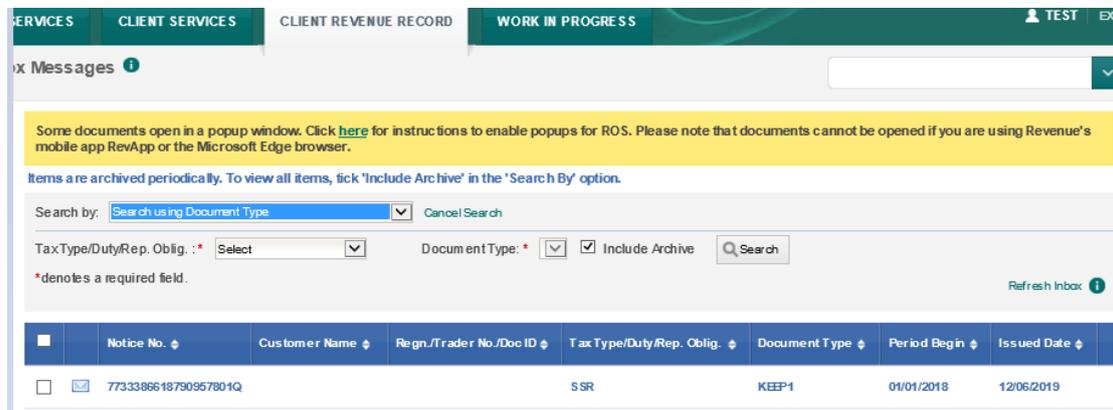


Figure 107 ROS Screenshot notification confirming submission of return

#### 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 can be downloaded from the following location [Form ESA](#).

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

The screenshot shows the ROS Agent interface with the following elements:

- Navigation tabs: AGENT SERVICES, REVENUE RECORD, PROFILE, ADMIN SERVICES.
- Section: Find Clients
- Text: You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to
- Section: Client Search
  - Search by registration number:
  - Radio buttons: Tax Registrations (unselected), Reporting Obligations (selected)
  - Dropdown menu: SSR (selected)
  - Input field: Enter registration no.
  - Button: Search →
  - Section: Search by name:
    - Input field: |
    - Button: Search →
- Section: Your Client List
  - Text: You can access and export your full list of clients here.
  - Buttons: View Client List (highlighted with a red box), Export Client List
  - Text: Or you can display all new clients from a certain date.
  - Input field: Enter date
  - Button: Display ↻

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.

The screenshot shows the ROS Agent interface with the following elements:

- Navigation tabs: CLIENT SERVICES, CLIENT REVENUE RECORD, WORK IN PROGRESS.
- Text: No current tax clearance certificate.
- Section: File a Return
- Section: Complete a Form Online
  - Text: Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.
  - Radio buttons: Tax Registrations (unselected), Reporting Obligations (selected)
  - Dropdown menu: SSR (selected)
  - Input field: Select a type...

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

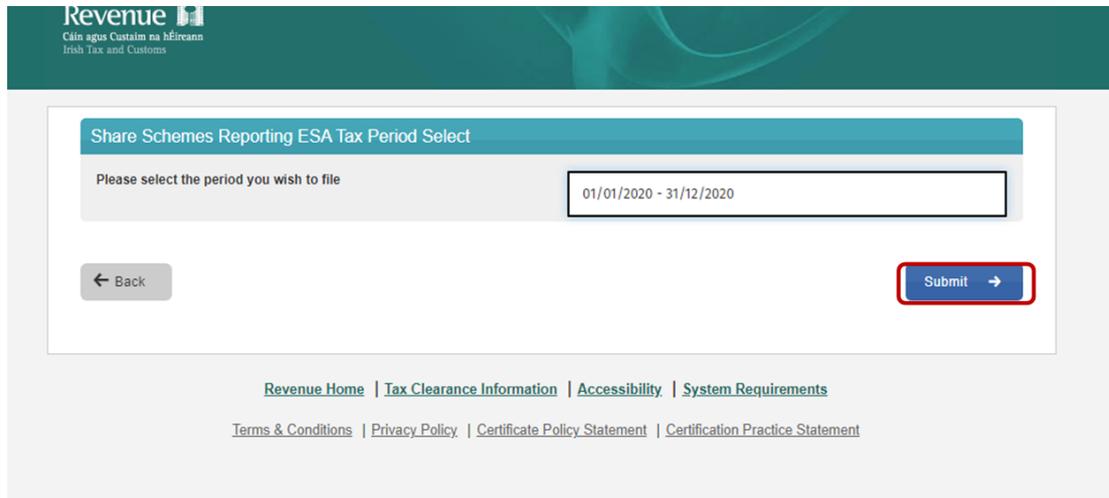
New Submission Period(s)  
New Submission Period(s)  
**01/01/2020 - 31/12/2020**

← 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 →

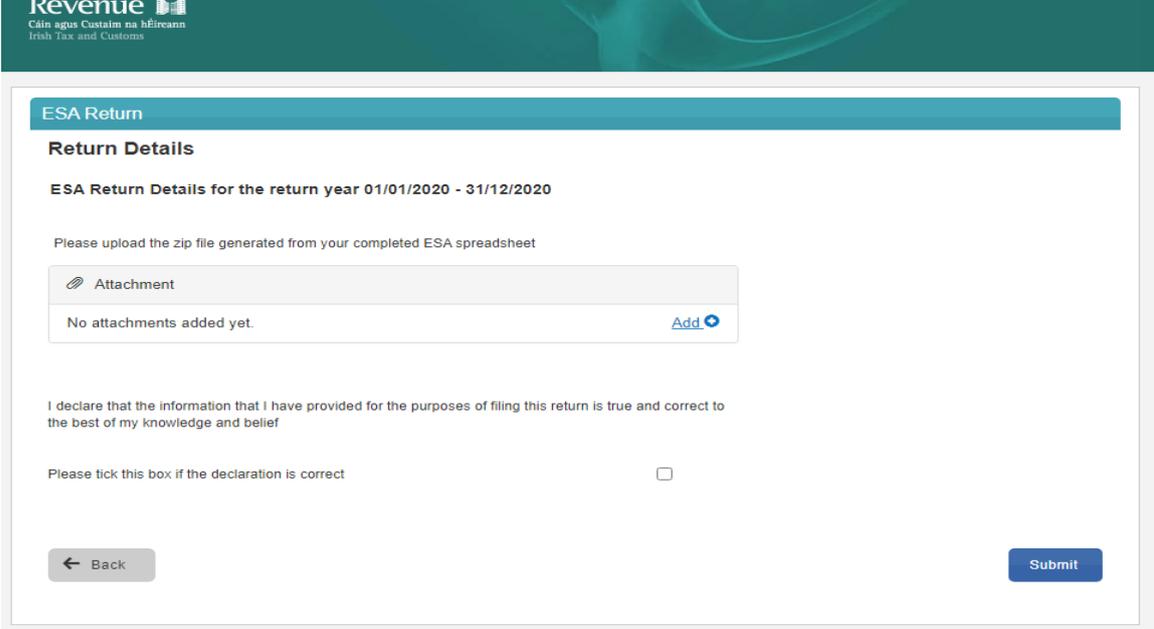
[Revenue Home](#) | [Tax Clearance Information](#) | [Accessibility](#) | [System Requirements](#)

[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 can be downloaded from the following location [Form ESA](#).

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



**Revenue**  
Cáin 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”.

Figure 115 ROS Screenshot declaration box and submit

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

Figure 116 ROS Screenshot password request and sign and submit

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

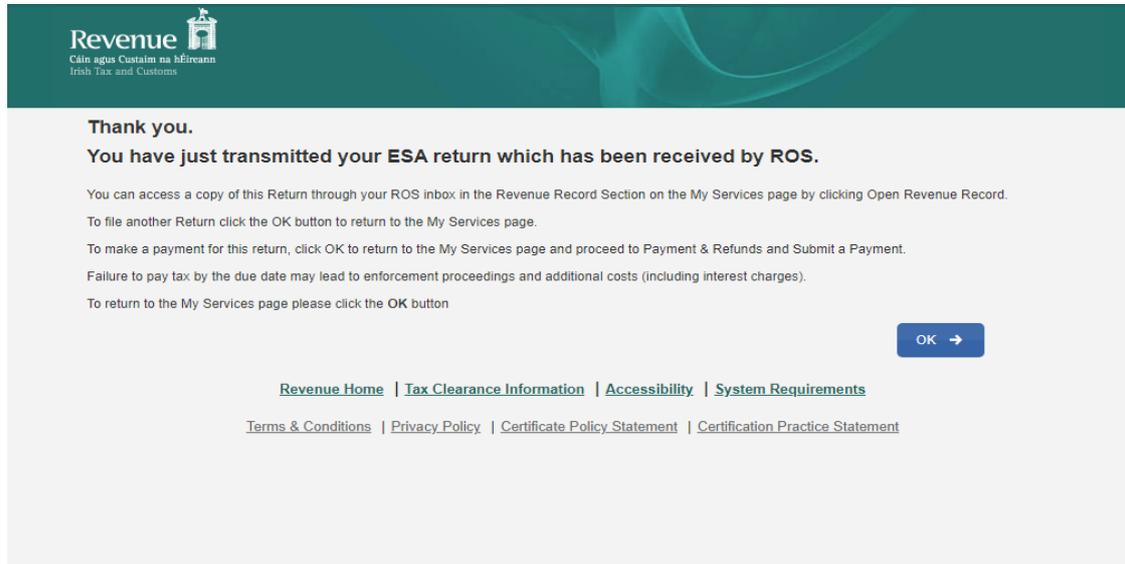


Figure 117 ROS Screenshot confirmation of return received in ROS

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

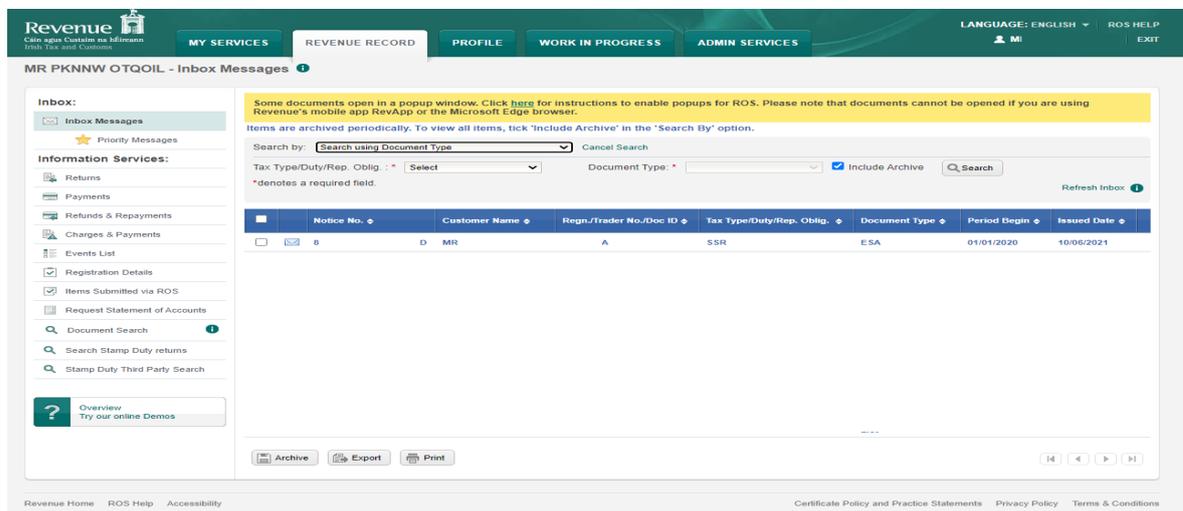


Figure 118 ROS Screenshot notification confirming submission of return

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

**ESA Return**

**Return Details**

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

Return Details for the above period have successfully uploaded through ROS

Attachment

form-esa.xlsm	
---------------	--

Number of Restricted Stock Units line-items in spreadsheet uploaded: 1

Number of Discounted-Free-Matching-ESPP line-items in spreadsheet uploaded: 1

Number of Restricted Shares line-items in spreadsheet uploaded: 1

Number of Convertible Securities line-items in spreadsheet uploaded: 0

Number of Forfeitable Shares line-items in spreadsheet uploaded: 1

Number of Phantom SAR Cash line-items in spreadsheet uploaded: 1

Number of Growth Hurdle Flowering Shares line-items in spreadsheet uploaded: 1

Number of Other Shares line-items in spreadsheet uploaded: 1

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

Please tick this box if the declaration is correct

Figure 119 ROS Screenshot confirming upload through ROS

### 4.3.10 ESA return common filing issues

- Non-numeric characters entered in numeric only fields

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

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

Example:      Incorrect entry 1,000      Correct entry 1000

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

Example:      Incorrect entry 1000,50      Correct entry 1000.50

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

The following characters are not permitted.

[“\!£\$%^&\*(<)+={>}|'";#~?/-]

- Currencies other than EURO.

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

- Blank rows

All rows should be completed without spacing between the rows.

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

- Unit share price entered rather than total shareholding value.

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

Example:

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

ESA return entries as follows

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

## 4.4 Agent Submitting ESS1 Return

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

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

The screenshot shows the 'Find Clients' page in the ROS system. The navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is titled 'Find Clients' and contains two main sections: 'Client Search' and 'Your Client List'. The 'Client Search' section is highlighted with a red box and includes a search by registration number section with radio buttons for 'Tax Registrations' and 'Reporting Obligations' (selected). A dropdown menu is set to 'SSR'. Below are input fields for 'Enter registration no.' and 'Search by name:' with 'Search' buttons. The 'Your Client List' section is also visible, featuring 'View Client List' and 'Export Client List' buttons, and an 'Enter date' field with a 'Display' button.

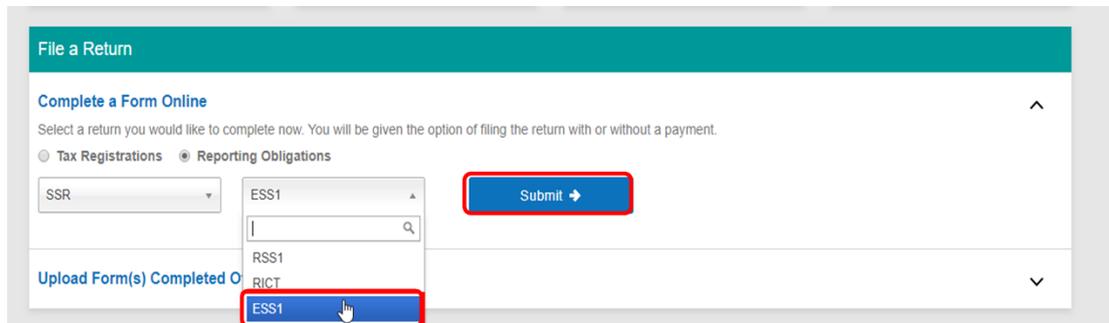
Figure 120 ROS Screenshot Agent Navigating to Client Services

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

The screenshot shows the 'File a Return' page in the ROS system. The navigation bar includes 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'File a Return' and contains a section 'Complete a Form Online'. This section is highlighted with a red box and includes a dropdown menu set to 'SSR' and a 'Select a type...' dropdown menu. The page also shows a message 'No current tax clearance certificate.'

Figure 121 ROS Screenshot Agent Navigating to SSR Dropdown Menu

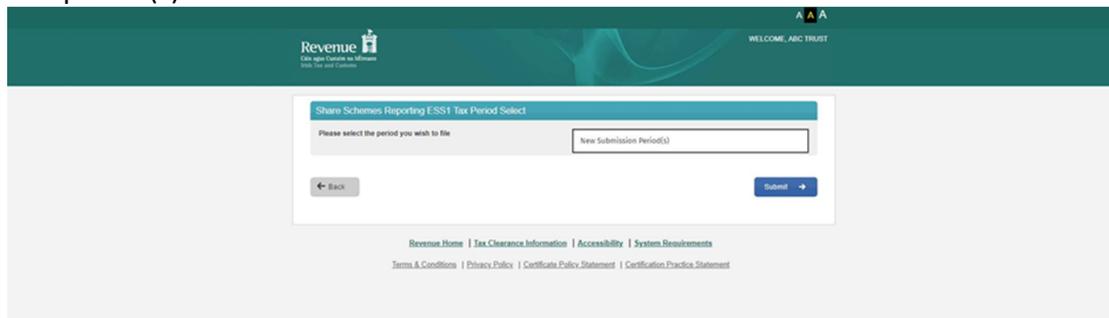
#### 4.4.3 Select Return Type as ESS1 and “Submit”.



The screenshot shows the 'File a Return' page. Under 'Complete a Form Online', there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations'. The 'Reporting Obligations' is selected. Below this, there is a dropdown menu for 'SSR' and another for 'ESS1'. The 'ESS1' dropdown is open, showing options: 'RSS1', 'RICT', and 'ESS1'. The 'ESS1' option is highlighted with a red box. To the right of the dropdowns is a blue 'Submit' button with a right-pointing arrow, also highlighted with a red box. Below the dropdowns, there is a link 'Upload Form(s) Completed Online' and a search bar.

Figure 122 ROS Screenshot Select ESS1 from Dropdown Menu

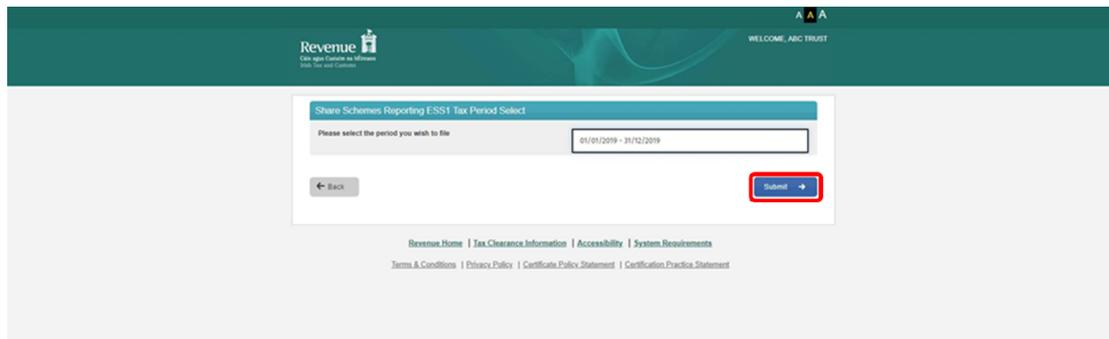
The period(s) available for selection for ESS1 Returns will be from 2019.



The screenshot shows the 'Share Schemes Reporting ESS1 Tax Period Select' page. The page has a header with the Revenue logo and 'WELCOME, ABC TRUST'. The main content area has a title 'Share Schemes Reporting ESS1 Tax Period Select' and a subtitle 'Please select the period you wish to file'. There is a text input field for 'New Submission Period(s)'. Below the input field are two buttons: 'Back' and 'Submit'. The 'Submit' button is highlighted with a red box. At the bottom of the page, 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”



The screenshot shows the 'Share Schemes Reporting ESS1 Tax Period Select' page. The page has a header with the Revenue logo and 'WELCOME, ABC TRUST'. The main content area has a title 'Share Schemes Reporting ESS1 Tax Period Select' and a subtitle 'Please select the period you wish to file'. There is a text input field for 'New Submission Period(s)' which now contains the text '01/01/2019 - 31/12/2019'. Below the input field are two buttons: 'Back' and 'Submit'. The 'Submit' button is highlighted with a red box. At the bottom of the page, there are links for 'Revenue Home', 'Tax Clearance Information', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificate Policy Statement', and 'Certification Practice Statement'.

Figure 124 ROS Screenshot select appropriate Tax Period and submit

#### 4.4.5 Online Form ESS1 Explanatory notes

The screenshot displays the Revenue website interface for the ESS1 Return. At the top left, the Revenue logo is visible with the tagline 'Cáil agus Cúiteán na Míreann Irish Tax and Customs'. The main content area is titled 'ESS1 Return' and 'Return Details'. It specifies the accounting period as 01/01/2019 - 31/12/2019. The section 'Online Form ESS1 – Explanatory Notes' provides further information, including a reference to Chapter 10 of the Share Schemes Tax and Duty Manual and a general note about the requirements under Section 510(8) of the Taxes Consolidation Act 1997. At the bottom of the content area, there are 'Back' and 'Next' navigation buttons. The footer contains several 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 for the accounting period 01/01/2019 - 31/12/2019. The form is titled "ESS1 Return" and "Return Details". It includes sections for "Required Information" and "Contact Details for Trust". The "Nil Return" section is checked, indicating that the user is filing a nil return. The form includes a "Back" button and a "Submit" button.

Revenue  Céim againn Cúistáil 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 126 ROS Screenshot Nil Return details for ESS1

### 4.4.7 Return Details

**Revenue**  
Céim agus Cuntasú na Míreanna  
Irish Tax and Customs

WELCOME, ABC TRUST

#### ESS1 Return

#### Return Details

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

#### Required Information

##### Return Details

Name of Trust:  ⓘ

Tax Registration Number of the Trust:  ⓘ

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

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

Name of Profit Sharing Scheme:  ⓘ

Profit Sharing Scheme Number:  ⓘ

##### Contact Details for Trust

Contact Name:  ⓘ

Telephone Number:  ⓘ

Email:  ⓘ

##### Nil Return

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

Nil Return:

[← Back](#) [Next →](#)

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

Figure 127 ROS Screenshot Return details for ESS1

### 4.4.8 Return Details – Add a Participating Company

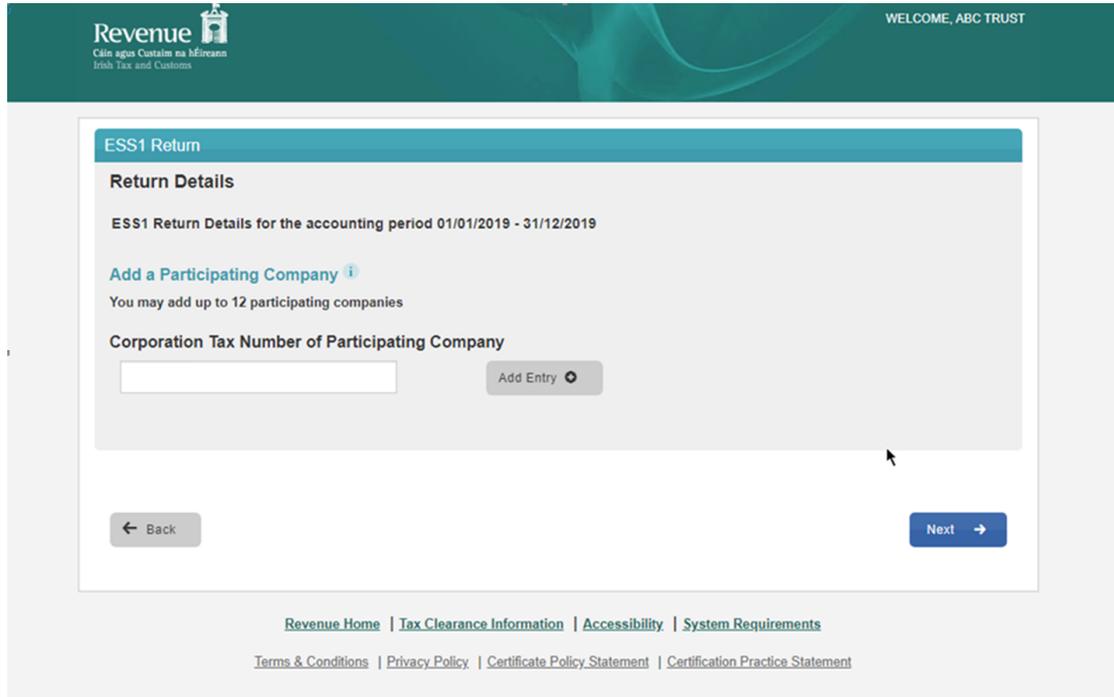


Figure 128 ROS Screenshot - Add a Participating Company

4.4.9 Return Details – Participating Company added

**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](#)

**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
<b>Amount received by all Participating Companies</b>	<b>4200.0</b>

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

[← Back](#) [Next →](#)

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

Figure 129 ROS Screenshot Participating Company details

## 4.4.10 Return Details Part A

The screenshot displays the 'ESS1 Return' interface for 'Return Details - Part A' for the accounting period 01/01/2019 - 31/12/2019. The page is titled 'Return Details - Part A' and includes a sub-section for 'Shares acquired by Trustees for Appropriation to Participants'. This section allows for up to 12 entries and includes an 'Add Entry' button. Below this, there are four input fields for 'Rights Issues': '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:', and 'Total cost of acquisition of additional shares (including incidental costs):'. Each field has a 'Euro' label and a text input box. The next section is 'Transfer of Shares to Participants', also allowing up to 12 entries with an 'Add Entry' button. This section includes two input fields: 'Computation of Income chargeable under Section 805 Taxes Consolidation Act 1997:' and 'Calculation of tax assessable on Trustees:', both with 'Euro' labels and text input boxes. At the bottom of the form, there are 'Back' and 'Next' navigation buttons.

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** ⓘ

This section can accept up to 12 entries

Add Entry ↕

**"Rights Issues"** ⓘ

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** ⓘ

This section can accept up to 12 entries

Add Entry ↕

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

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  WELCOME, ABC TRUST  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**ESS1 Return**

**Return Details - Part B**

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

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

Description of Income:

Gross amount of Income received:

Withholding Tax/Tax Credit

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

Description of Income:

Amount of Income Received:

Withholding Tax/Tax Credit

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

Description of Income:

Amount of Income Received:

Tax Deducted/Tax Credit:

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

Nature of expenses

Paid by Trustees

Paid by Company

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

This section can accept up to 12 entries

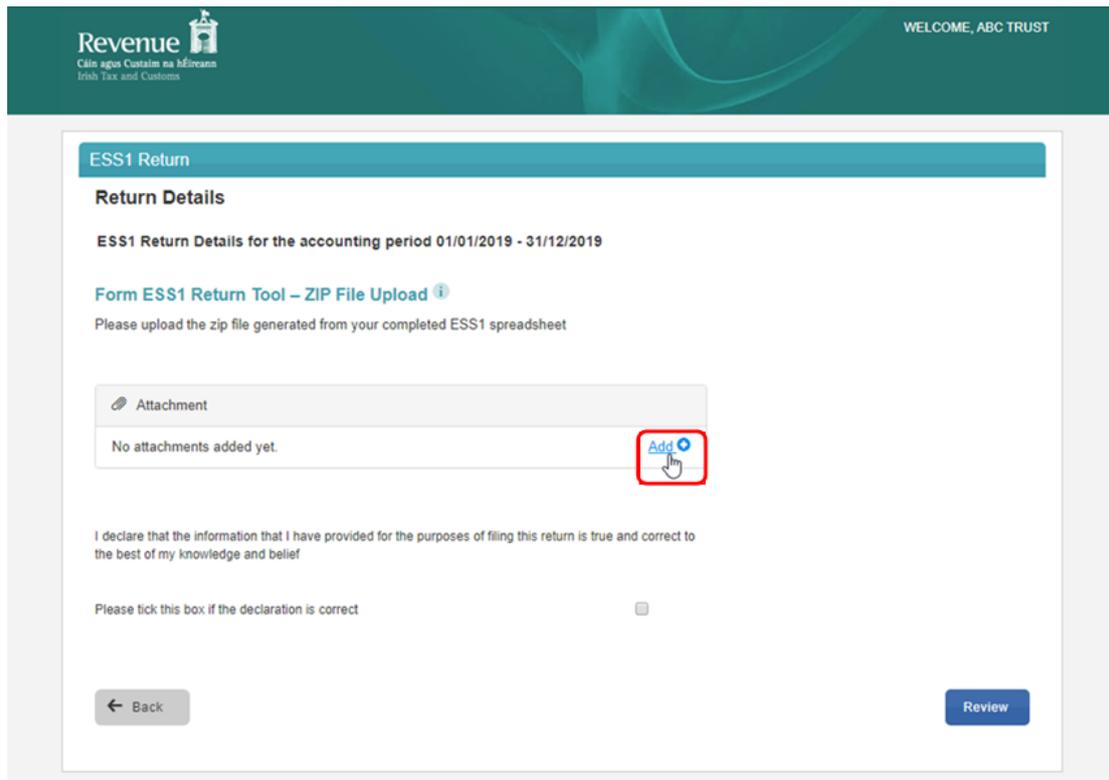
**Chargeable assets acquired by Trustees (other than shares acquired for appropriation) <sup>i</sup>**

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  
Clár agus Cústaim 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](#) 

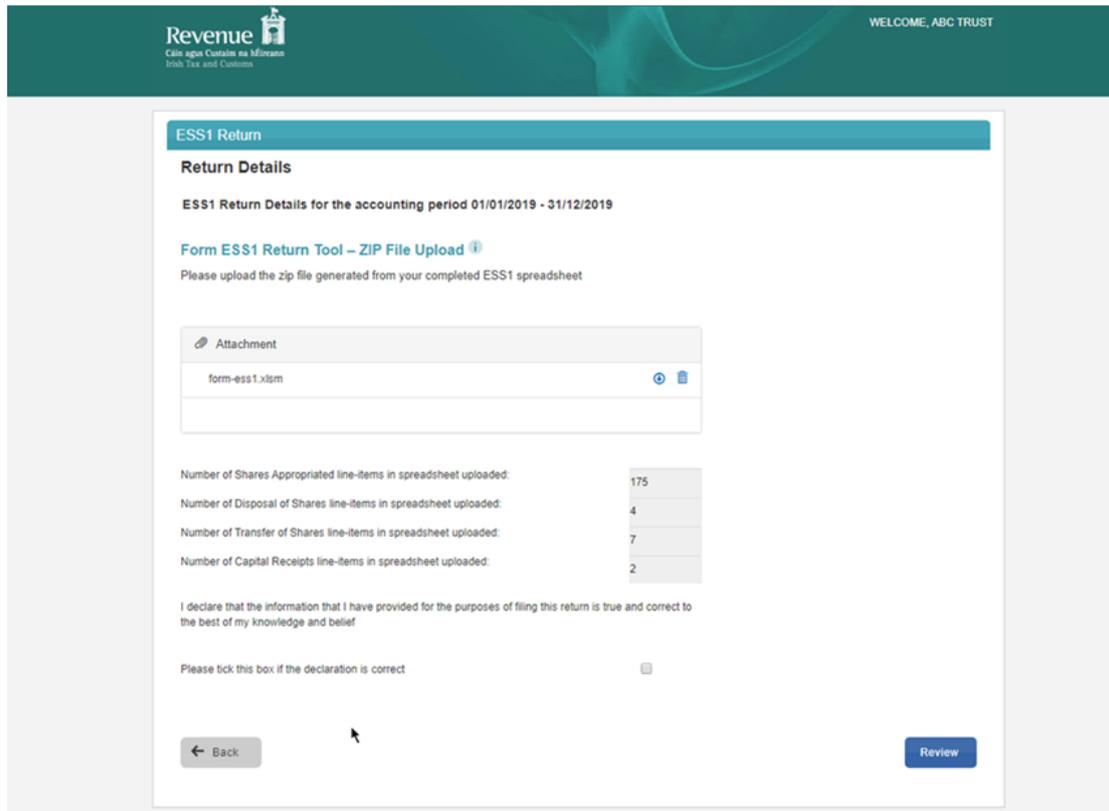
I declare that the information that I have provided for the purposes of filing this return is true and correct to the best of my knowledge and belief

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”

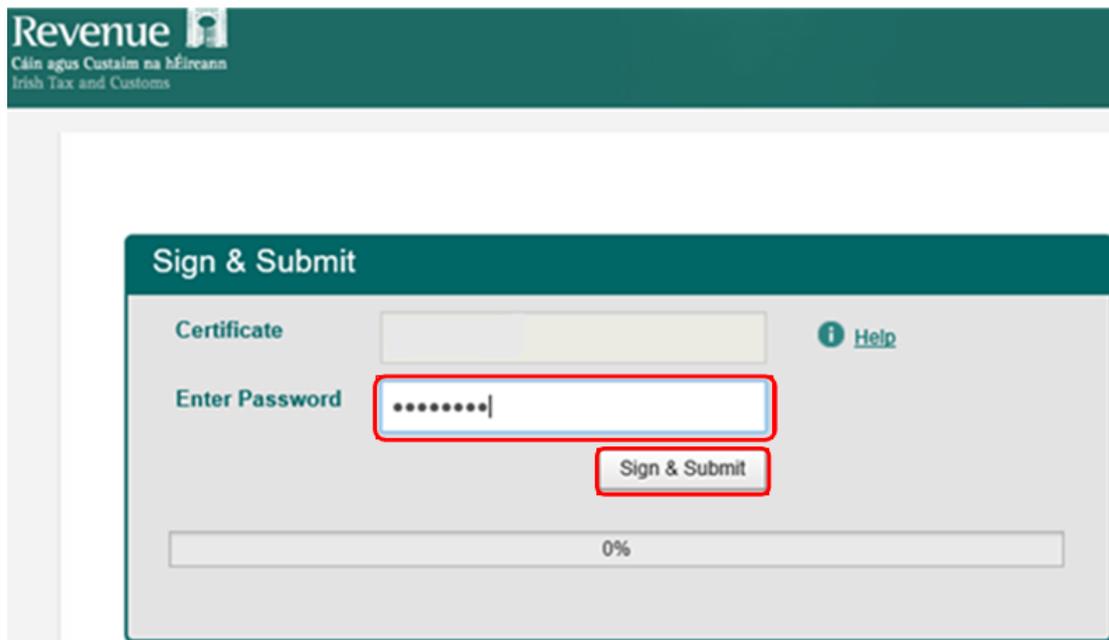


The screenshot shows the Revenue ROS ESS1 Return tool interface. At the top, the Revenue logo and 'WELCOME, ABC TRUST' are visible. The main heading is 'ESS1 Return' with a sub-heading 'Return Details'. Below this, it states 'ESS1 Return Details for the accounting period 01/01/2019 - 31/12/2019'. A link for '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 list shows 'form-ess1.xlsxm' with a download icon. A summary table lists the number of line-items uploaded: 175 Shares Appropriated, 4 Disposal of Shares, 7 Transfer of Shares, and 2 Capital Receipts. A declaration statement is provided, and a checkbox is checked to confirm the information is true. At the bottom, there are 'Back' and 'Review' buttons.

Category	Count
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

Figure 133 ROS Screenshot Tick Declaration Box and Submit

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



The screenshot shows the 'Sign & Submit' screen in the Revenue ROS system. It features a 'Certificate' field, an 'Enter Password' field (highlighted with a red box), and a 'Sign & Submit' button (also highlighted with a red box). A 'Help' link is visible next to the certificate field. At the bottom, there is a progress bar showing 0% completion.

Figure 134 ROS Screenshot Enter Password request, sign and submit

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

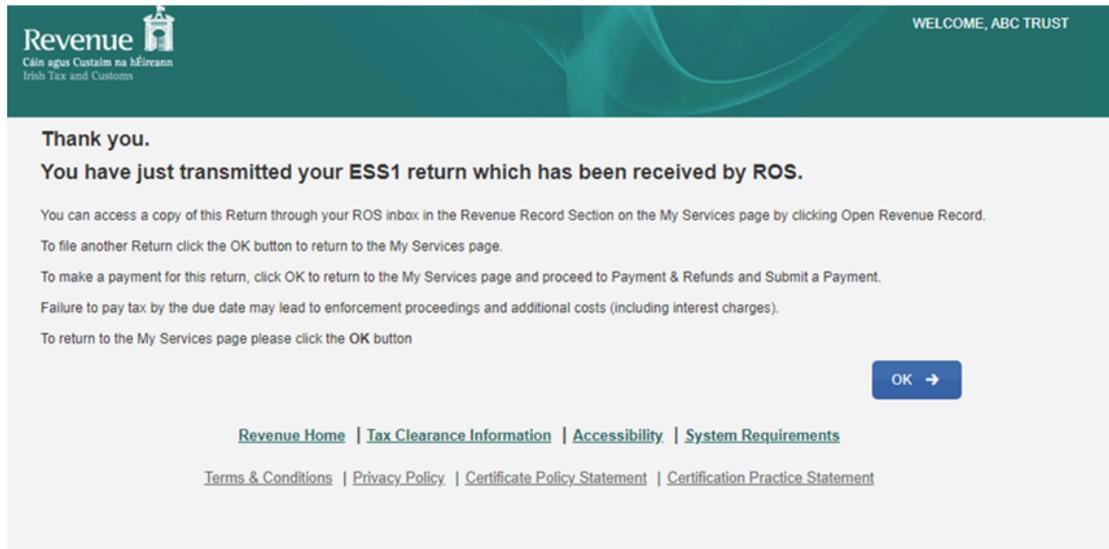


Figure 135 ROS Screenshot confirmation of upload received

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

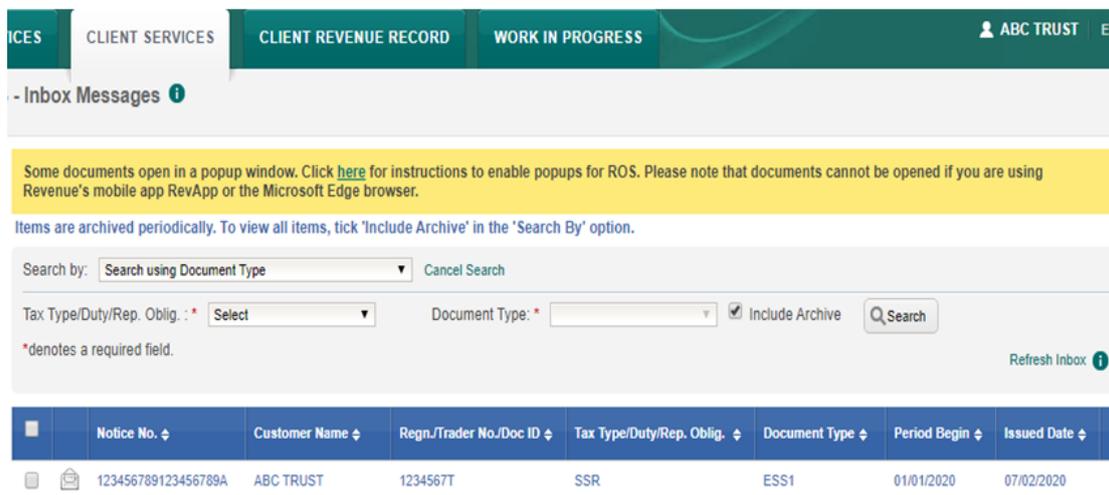


Figure 136 ROS Screenshot notification confirming submission of return

## 5. Appendix I – ROS Registration & Reporting Entity Registration

### 5.1 Register for ROS

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

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

Details on how to register for ROS are available on the [Revenue website](#).



Figure 137 Select Online Services

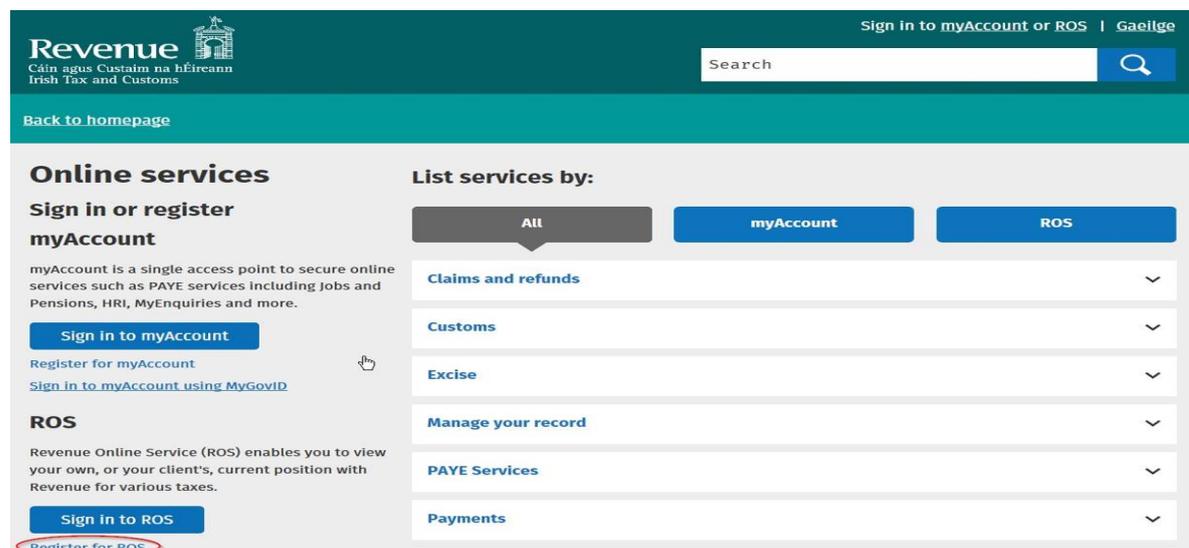


Figure 138 Register for ROS

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

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

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

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

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

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

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

### 6.1 ROS Administrator logs onto ROS

#### 6.1.1 Click on “Admin Services”.

**Revenue**  
Cúin agus Cúistiam na hÉireann  
Irish Tax and Customs

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

**Administration Services**

RÓDAN BROS 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”.

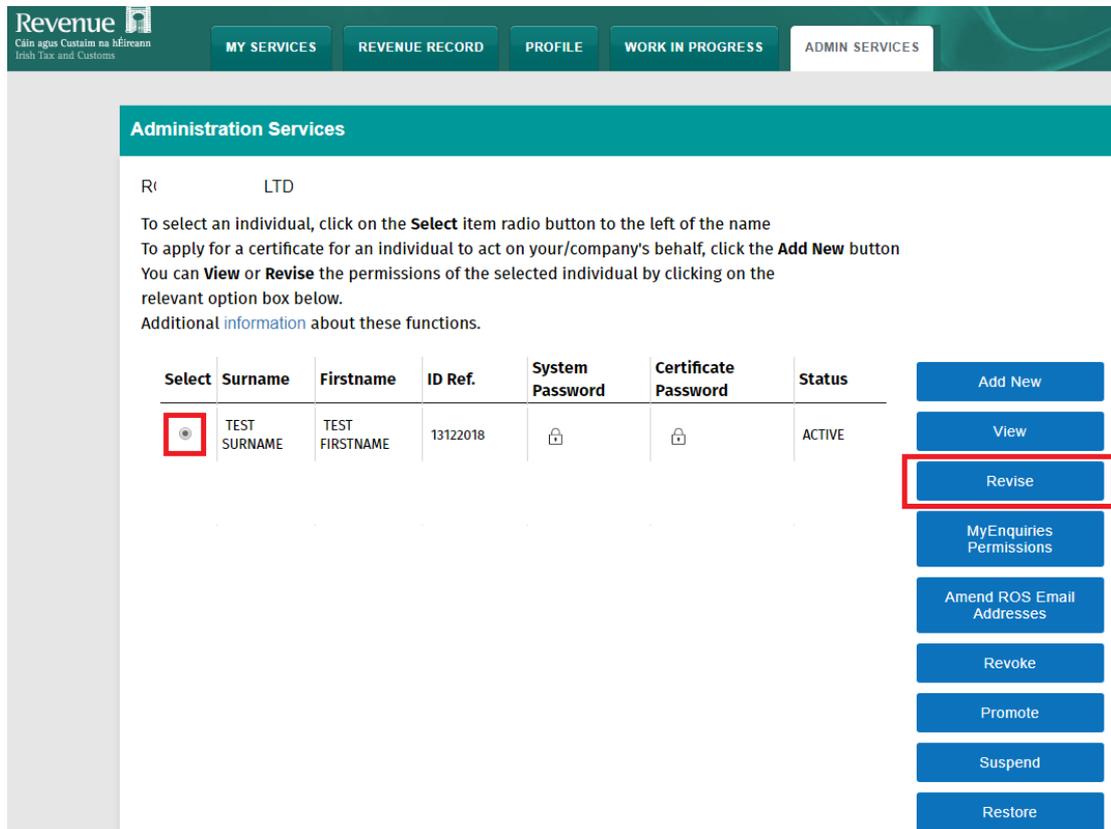


Figure 140 ROS Screenshot how to revise permissions

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

**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"/>
Firm 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"/>

**All Taxes/Procedures**

Figure 141 ROS Screenshot add SSR to reporting obligations

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

**Permissions on Administration Services**

No: Permission not available, Yes: Permission available

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

All Administration Services

Figure 142 ROS Screenshot permissions on Administration Services

- 6.1.5 The following screen confirms permissions.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

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