



An Roinn Airgeadais
Department of Finance

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

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Enhanced Reporting Requirements (ERR)

Legislation

- Introduced in Section 9 of the Finance Act 2022
Commenced by Minister December 2023
'Service for Compliance' until 30 June 2024
- Income Tax (Employments) Regulations 2024

Rationale

- Collection of timely quality data to support Revenue's service and compliance activities
- Provision of information to assist with policy-making considerations and tax expenditure reviews.
- Modernisation - Integration of tax reporting into business activity
- Builds on existing requirement to check taxable status and retain records.



Preparing for Enhanced Reporting Requirement

- January 2023: ROS Inbox Notice and Survey issued to approx 320,000 registered employers/agents
- February 2023: ERR discussed at TALC Collections, subsequent TALC ERR subgroup initiated, July 2023 – Meet monthly
- March 2023: Service User Group Workshops – Fortnightly initially, now monthly
- March 2023: Email Representative Bodies
- April 2023: Revenue Website Hub created
- June 2023: Email Representative Bodies
- July 2023: Email with Leaflet on upcoming Revenue led webinars to Representative Bodies
- August 2023: ROS Inbox Notice issued to approx 160,000 active employers/agents
- September to November 2023: ROS Inbox Notice issued to approx 220,000 active employers/agents
- January 2024: ROS Inbox Notice issued to approx 110,000 active employers/agents
- February 2024: Press Release on commencement of ERR
- April 2024: ROS Inbox Notice issued to approx 116,000 active employers/agents





Preparing for Enhanced Reporting Requirement

- To date Revenue have hosted 36 one hour webinars since September 2023 to June 2024
- In addition Revenue have attended and presented at approx. 60 industry led events, for employers, representative bodies and software providers, both in-person and online.
- There is a dedicated ERR Hub on www.revenue.ie
- There are a number of videos available on the Hub, including:
 - Webinar Presentation
 - Instructional videos on how to use the ROS Online reporting mechanisms and
 - Technical videos on file upload options
- Revenue have published an Enhanced Reporting Requirements Tax and Duty Manual
- Revenue have published an ERR FAQ document
- Revenue have available all information necessary to implement the necessary changes to enable reporting via any of the three mechanisms, on our 'Github' - Page: 'Submitting Payment Details to Revenue'
- All accessible via www.revenue.ie/err





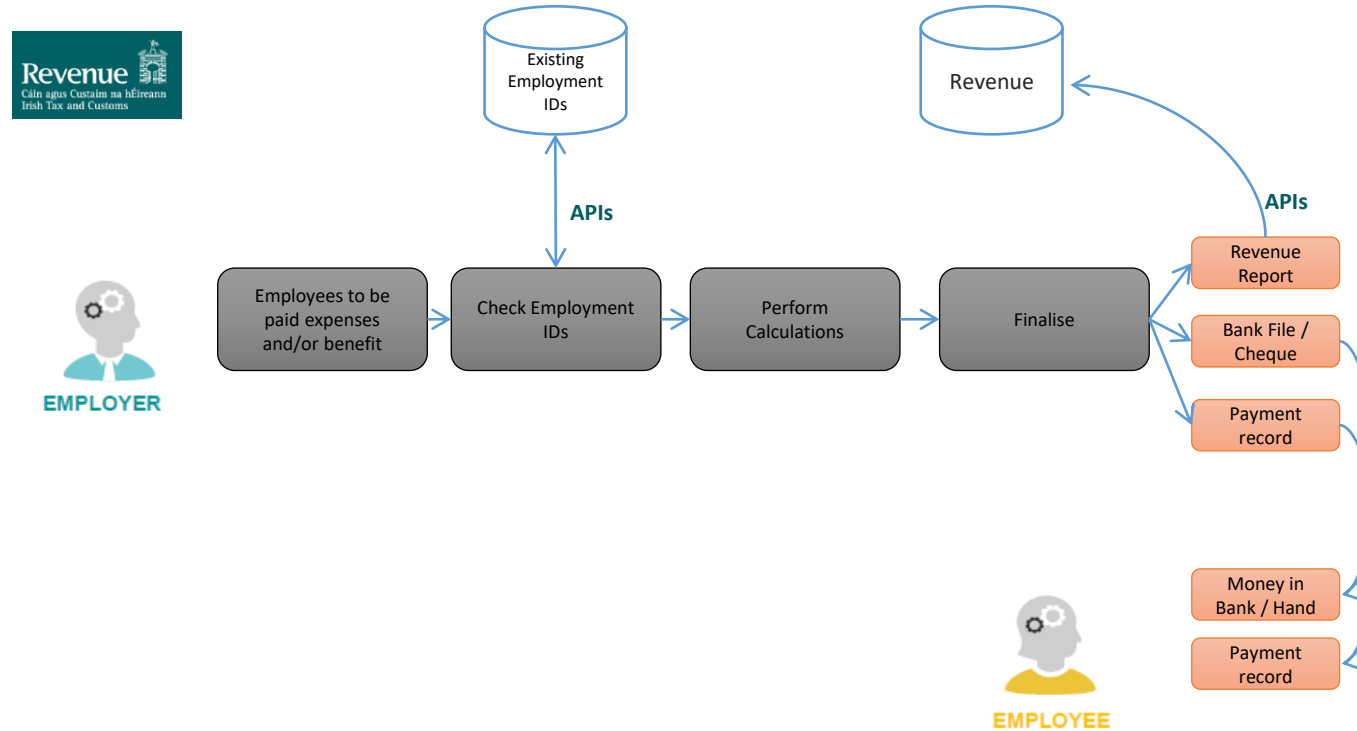
Reporting Mechanisms

- Three Reporting Mechanisms have been developed by Revenue to enable the real-time seamless integration of the reporting obligation with existing processes.
 1. Revenue have provided facilities to 3rd party software providers to seamlessly integrate with Revenue systems enabling real-time ERR reporting
 2. ROS File Upload facilitates the uploading of files containing multiple employee records at one time. This is done directly via an employers existing ROS account.
 3. ROS Manual Screens, whereby an employer can directly enter an individual employee detail via their existing ROS account.

An employee can now view details of all reportable items submitted to Revenue by their employer via MyAccount.



Seamless Integration with expenses and benefits payments process



Next Steps



- Continue Service for Compliance approach to December 2024, supporting employers in meeting their reporting obligations.
- Expectation that employers who are obliged to report under the new requirement will now be reporting
- June 2024: ROS Inbox drop to employers reminding them of obligations and where to access information on ERR.
- Revenue, ‘nudge’ campaign will begin June 2024 and will run to December 2024
- Employer behaviour will inform the engagement with employers on a case-by-case basis



Further Information

Revenue webpage:

www.revenue.ie/err

FAQ

<https://www.revenue.ie/en/employing-people/documents/enhanced-reporting-requirements-faqs.pdf>

Guidance Notes

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf>

Agent Guidelines

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-37/37-00-04b.pdf>

Further Information



Travel and Subsistence:

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf>

Remote Working Relief:

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-13.pdf>

Small Benefit Exemption:

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf>

Additional Support is available for employers and agents via MyEnquiries from the National Employers Helpline(NEH) or from 9.30 to 13.30 on 01 7383638

