Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

Service User Group
7th September 2023

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Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- ROS Permissions
- ROS and myAccount screens demo
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ROS Permissions

Employer ROS permissions

Enhanced Reporting Requirements (ERR) will appear as an additional permission under the Employer ROS certificate. It will automatically be applied to the Employer certificate and will be available for assignment to any sub certificate under the Employer certificate. The Employer must log into their ROS permissions screen in order to assign ERR to any sub certificate.

Employer ROS Permissions

Scenario 1

Employer has an active ROS Certificate with no sub certificates. They would like to be able to submit via ERR in ROS.

Steps to obtain ERR Permission

- The Employer will automatically be given ERR permissions on their current ROS certificate
- As there are no sub certificates on file, there are no further steps the Employer must take to be able to submit/view ERR

Employer ROS Permissions

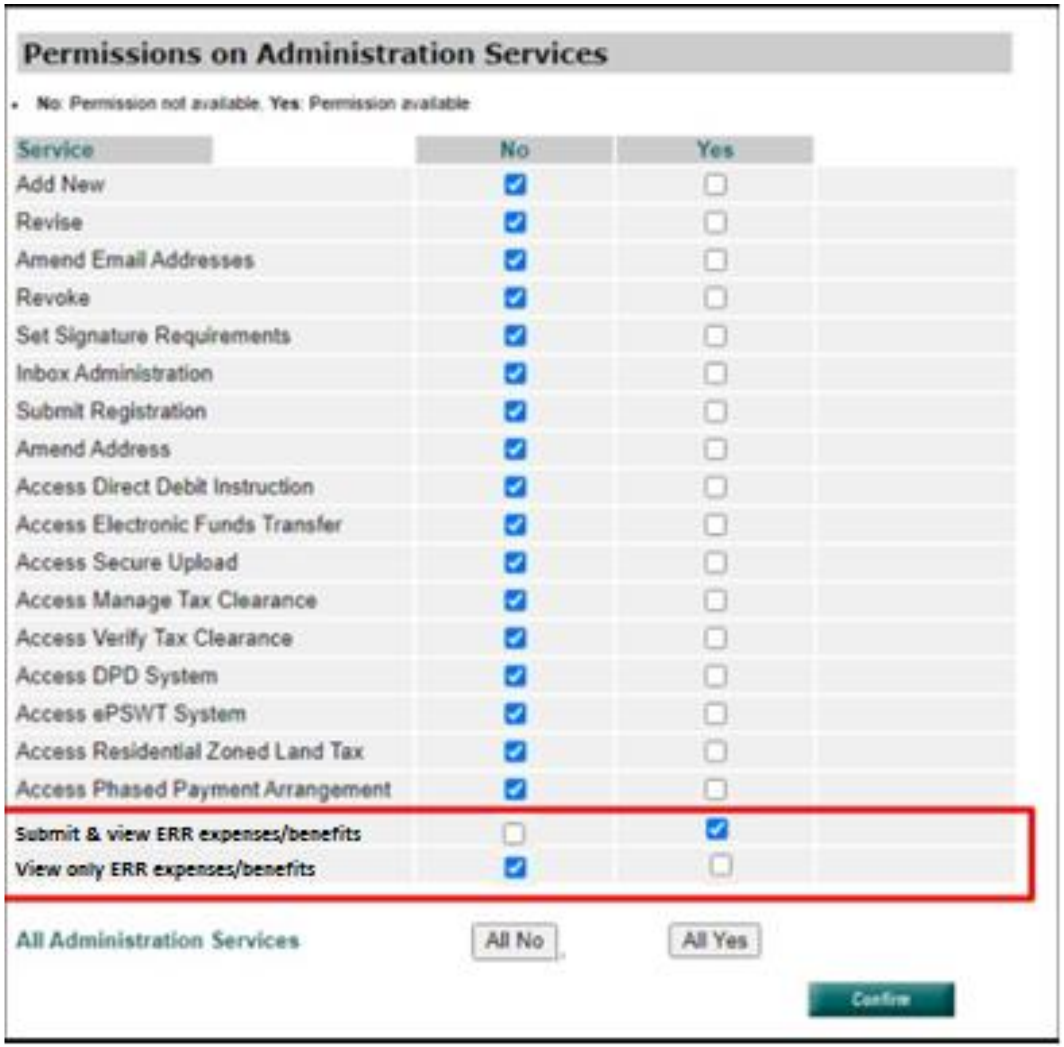
Scenario 2

Employer has an active ROS Certificate with sub certificates. They would like to be able to submit ERR in ROS under the Employer certificate as well as the sub certificates.

Steps to obtain ERR Permission

- The Employer will automatically be given ERR permissions on their current ROS certificate
- In order to assign the ERR permissions to the sub certificates the Employer must complete the following steps:
  - Log into ROS under Employer certificate
  - View permissions under Admin Services
  - Add ERR submit & view /view only permission to sub certificates as required

Employer ROS Permissions



Permissions on Administration Services

- No: Permission not available. Yes: Permission available

Service	No	Yes
Add New	☑	☐
Revise	☑	☐
Amend Email Addresses	☑	☐
Revoke	☑	☐
Set Signature Requirements	☑	☐
Inbox Administration	☑	☐
Submit Registration	☑	☐
Amend Address	☑	☐
Access Direct Debit Instruction	☑	☐
Access Electronic Funds Transfer	☑	☐
Access Secure Upload	☑	☐
Access Manage Tax Clearance	☑	☐
Access Verify Tax Clearance	☑	☐
Access DPD System	☑	☐
Access ePSWT System	☑	☐
Access Residential Zoned Land Tax	☑	☐
Access Phased Payment Arrangement	☑	☐
Submit & view ERR expenses/benefits	☐	☑
View only ERR expenses/benefits	☑	☐
All Administration Services	All No	All Yes

Confirm

Agent ROS Permissions

An additional Agent permission has been created to allow Agents to report ERR. With the exception of Financial Agents, who will receive the ERR permissions automatically, Agents will have to apply to Revenue for the ERR Agent permission. An Agent who has an ERR permission will be able to assign sub-certificates to submit & view/view only ERR.

We anticipate 4 different combinations of Agent permission under the PREM taxhead:

- Financial Agent (has all permissions)
- Payroll & ERR Agent (can report Payroll & ERR)
- Payroll Only Agent (can **only** report Payroll)
- ERR Only Agent (can **only** report ERR)

Agent ROS Permissions

Scenario 1

Agent is registered as a Financial Agent for ABC Corp. The Employer has instructed them to report ERR on their behalf. Agent has no sub certificates for ABC Corp.

Steps to obtain ERR permission

- As the Agent is a Financial Agent, ERR Permissions will automatically be granted under the active Agent certificate.
- As there are no sub certificates on file for ABC Corp, there are no further steps the Agent must take

Agent ROS Permissions

Scenario 2

Agent is registered as a Payroll Agent for Russo Inc. The Employer has instructed them to report ERR on their behalf. The Agent has one sub certificate for Russo Inc.

Steps to obtain ERR Certificate

- The Agent must apply for an ERR Agent certificate with Russo Inc. This certificate may be combined with the Payroll Certificate or remain as a stand-alone certificate
- Once the new certificate is issued, the Agent may then grant permission to submit & view/view only ERR to the active sub certificate

Agent ROS Permissions

Scenario 3

Agent is registered with Revenue and has a TAIN. Heartache Corp has contracted the Agent to submit ERR on their behalf. The Agent will have an additional sub certificate with view only permissions for audit purposes.

Steps to obtain ERR permission

- The Agent must apply for an ERR Only Agent Certificate with Heartache Corp
- Once the new certificate is issued, the Agent may then grant permission to view only ERR to the new sub certificate

Agent ROS Permissions

Scenario 4

Agent is registered with Revenue and has a TAIN. Daly LLC has contracted the Agent to report ERR only for the company. The Agent will have 2 sub certificates.

Steps to obtain ERR permission

- The Agent must apply for an ERR Only Agent Certificate with Daly LLC
- Once the new certificate is issued, the Agent may then grant permission to submit & view/view only ERR to the two new sub certificates

Agent ROS Permissions

Scenario 5-Part 1

Agent has three clients that have contracted them to submit ERR. The Agent has the following certificates with these Employers:

- Evert PLC-Financial Agent
- Standaway Funds Inc-Payroll Agent
- Digital Communications Corp-no current permissions

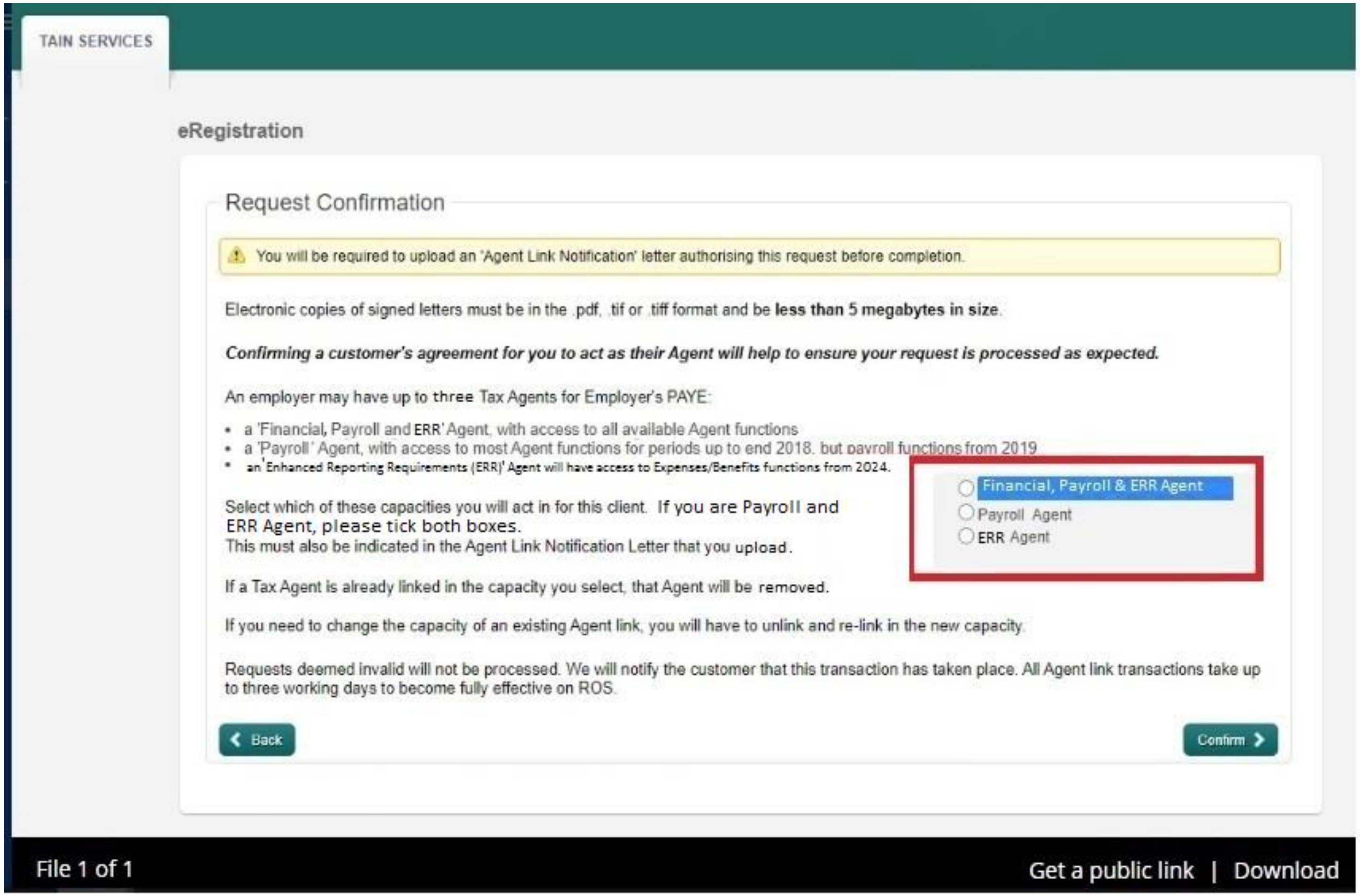
Agent ROS Permissions

Scenario 5-Part 2

Steps to obtain ERR permission

- Evert PLC: the ERR permission is automatically granted to the Financial Agent certificate. No further action is required
- Standaway Funds Inc: Agent must apply for ERR permissions to be added for this client
- Digital Communications Corp: Agent must apply for ERR Only Agent permission
- In all of the above cases, once the new permission is issued, the Agent may then grant permission to submit & view/view only ERR to any number of sub certificates under the Agent certificate.

ERR Agent cert



TAIN 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**.

Confirming a customer's agreement for you to act as their Agent will help to ensure your request is processed as expected.

An employer may have up to three Tax Agents for Employer's PAYE:

- a 'Financial, Payroll and ERR' Agent, with access to all available Agent functions
- a 'Payroll' Agent, with access to most Agent functions for periods up to end 2018, but payroll functions from 2019
- an 'Enhanced Reporting Requirements (ERR)' Agent will have access to Expenses/Benefits functions from 2024.

Select which of these capacities you will act in for this client. If you are Payroll and ERR Agent, please tick both boxes.
This must also be indicated in the Agent Link Notification Letter that you upload.

- Financial, Payroll & ERR Agent
- Payroll Agent
- ERR Agent

If a Tax Agent is already linked in the capacity you select, that Agent will be removed.

If you need to change the capacity of an existing Agent link, you will have to unlink and re-link in the new capacity.

Requests deemed invalid will not be processed. We will notify the customer that this transaction has taken place. All Agent link transactions take up to three working days to become fully effective on ROS.

Back | Confirm

File 1 of 1 | Get a public link | Download

ROS and myAccount screens

ROS and myAccount screens

Demo in separate deck.

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	▪ Validation: Submission, Check submission, Check run, ERN ▪ Check submission – REST schema ▪ Check run – REST schema ▪ Change log updates	▪ Published
18-May	▪ Check submission – SOAP schema ▪ Check run – SOAP schema ▪ ERN – REST schema ▪ Change log updates	▪ Published
01-June	▪ ERN – SOAP schema ▪ Change log updates ▪ *Update to Validation rules row 165-167 (15/06)*	▪ Published
15-June	▪ ERR submission SOAP schema reference ▪ Updates to Data Items, validation rules, change log	▪ Published
29-June	▪ Employment Data Creation Guide ▪ Updates to REST schema, change log	▪ Published

Documentation release schedule

Date	Documentation	Status
19-July	▪ Monthly report – REST and SOAP ▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body ▪ Change log updates	▪ Published
10-Aug	▪ Full ERR Life Cycle examples ▪ Overview of examples document ▪ Monthly report validation rules ▪ Change log updates	▪ Published
17-Aug	▪ Additional examples (XML, JSON, file upload) ▪ Updated example overview document (additional examples, corrections process) ▪ Change log updates	▪ Published
06-Sept	▪ Updates to schemas and validation rules ▪ Updates to example files ▪ Change log updates	▪ REST changes published 6th Sept ▪ SOAP changes published 7th Sept

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs: https://revenue-ie.github.io/paye-employers-documentation/

Published Documentation

ERR Examples PIT Next Version

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements - Overview of Web Service Examples	PDF	PIT Next Version	17/08/2023
Example 1: Full ERR Life Cycle	ZIP File	PIT Next Version	03/08/2023
Example 2: Overpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 3: Underpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 4: Amendment of Incorrect ERR Submission	ZIP File	PIT Next Version	17/08/2023
ERR Screen Upload Examples	ZIP File	PIT Next Version	16/08/2023

PIT Update

PIT Activity

- Open tickets -> 18
- Closed tickets -> 64

PIT Schedule

PIT Release	Functionality
06-April	▪ ERR PIT helpdesk ▪ ERR GitHub for technical support documentation ▪ ROS handshake service
24-May	▪ ERR submission REST/SOAP with immediate/synchronous processing ▪ Accepting Inbound submission File REST/SOAP ▪ Bug fixes
21-June	▪ Look up ERN REST/SOAP ▪ Bug fixes
20-July	▪ ERR submission REST/SOAP with additional/asynchronous processing ▪ Bug fixes
14-Aug	▪ Monthly report API REST/SOAP ▪ Bug fixes
06-Sept	▪ Additional ROS screens (view expenses, monthly report) ▪ Bug fixes

*Agent access permissions is WIP and release date has to be redefined.

Live release schedule

Live release schedule

Release Date	Functionality
10 - October	▪ ERR Employer and Agent permissions available in ROS
27 - November	▪ ERR ROS and API functionality ▪ ERN functionality will be available but backend data is not in place to return employment IDs until post Budget run.
6 - December	▪ ERN data available

Actions

Action Update

Action/Question	Responsibility	Update
Provide scenario example to cover the employer ERR permission types	Revenue	Details provided in this deck.
Employer connectivity test in advance of first ERR submissions.	Revenue	Details of live release schedule which will enable connectivity testing outlined in this deck.
Customer Validation for ERR submission. Will an employer pilot option similar to PAYE Mod with small subset of customers be done.	Revenue	Employer and agent permission functionality will be made available in October to allow users to update their permissions where required. ERR functionality will be released in late November to allow user to complete connectivity testing as needed in December. Revenue is unable to provide a pilot option similar to PMOD due to GDPR restrictions.
When will View ERR, Check ERR Submission and Check ERR Run screen be available in PIT4 to enable vendors using a file upload solution test further elements of the user flow?	Revenue	This functionality was released to PIT4 on the 6^{th} of September.

Action Update

Action/Question	Responsibility	Update
More realistic Examples: For submitting an expense, they have an example of one expense for one employee. It would be more helpful, if we had an example with more than one employee and where the same employee has more than one expense. I will take this on board as an action and we will prepare an example inline with the above.	Revenue	The team will work to provide examples in line with this ahead of the next SUG meeting.
Check Run Response: The format of the JSON Check Run Response appears to have **changed** in PIT4. It used to be as the website specifies, but it isn't any more. One of the tags has changed from "totalAmount" to "amount".	Revenue	This was a bug that was inadvertently released to PIT4. This issue has been reverted with the release on the 6th September. The team are putting greater focus on the CR log also to ensure that any changes are clearly communicated.

Action Update

Action/Question	Responsibility	Update
New Error ID field in several places in REST/JSON Appears only once in the SOAP version. Which is correct and purpose of error ID field? There is an open case on this which the vendor was told the Revenue helpdesk is “going back to the developers” regarding. Query is outstanding for a number of weeks currently.	Revenue	This Error ID field is in the code but wasn’t picked up by the API reference, this will be resolved. The team are also working at providing guidance on the specific purpose of these fields.
The REST schema for the Request Monthly ERR Report looks to not be correctly specified. It has undefined ‘property1’, ‘property2’/ ‘Additional Properties’ which should probably be Category in one place and SubCategory in another. The SOAP version appears to be OK.	Revenue	This is an issue with the API reference file and its generation. The issue has been resolved and the updated schema has been published.

Action Update

Action/Question	Responsibility	Update
ERR submissions from Non-Payroll Systems. i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.	Revenue/SUG	SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.

Action Update

Action/Question	Responsibility	Update
Additional clarification is required on how to categorise expenses. Looking at expenses in our own company yesterday and I couldn't tell you how I would classify half of them ! And these are the types of questions, employers will have.	Revenue/SUG	SUG are going to provide some examples of expenses that are challenging to categorise and Revenue will provide support.
Uncertainty over clarification on categorisation of payments. (vouched vs unvouched etc…) E.g. Mileage – what's considered mileage vouched or unvouched?	Revenue/SUG	SUG are going to provide some examples of expenses that are challenging to categorise and Revenue will provide support.
Our customers have a process in expense of paying a flat fee advance run which we wanted to present to Revenue for feedback. (as flat fee advance runs in payroll weren't allowed given payments must be taxed at time of payment but given these benefits are non-taxable it may not be an issue)	Revenue	

Scenario example

First Expense Run: 8th August

The Employee gets paid €500 as an advance expense payment in an expense run.

This is paid for example on the 8th of August, and it is a non-taxable advance payment for future expenses to be incurred.

It is a set value advance being paid as the employee has upcoming travel and the employer pays them this as an advance on expenses they will incur in the future. The value of the advance is set by the employer but there is no categorisation of what the payment is for at this stage.

Second Expense Run 22nd August

In a future expense run, 22nd of August in this example, the employee submits their claims for their trip. There may be a mixture of payments which have to be reported for ERR and those that don't and some payments may be vouched and some unvouched.

The expense advance given to the employee on the 8th of August is recouped from this payment run.

There is a reconciliation of this advance balance within the system and any overpayment not possible to collect is recouped from future expense runs from the employee.

Currently based on how this process operates we believe that:

The Employer would only submit a return to Revenue on or before the 22th August payment run in the worked example.

Do Revenue have concern over this benefit advance process though as I know for payroll advances were not allowed as payments must be taxed at time of payment. These are non-taxable benefits so this may be ok but it's a common practise among expense customers and given the payroll not allowing of advances under PSR I wanted to raise it for clarification.

Action Update

Action/Question	Responsibility	Update
Small Benefits: Feedback from some vendors customers on small benefits is that they may not be able to obtain small benefit data (e.g. vouchers) for real time reporting and in many cases will never know the date the voucher was made available to the employee. Feedback was a recommendation that Revenue should seriously allow employers to report the small benefits in the ERR for the next available pay date. If not, customers will need to handle this manually outside of the payroll solution but what customers are telling payroll vendors is they don't know the detail required to ensure on or before payment reporting.	Revenue	The underlying provisions set out in legislation and in particular in section 985G TCA 1997, provide that reporting of any "reportable benefit" is 'on or before' it arises.
General Lack of awareness by Employers of the upcoming requirements	Revenue/SUG	Information sessions commencing with Employers and agents on the14th September. Notice will be sent to employers and agents via ROS "inbox" for them to engage with these sessions on a phased basis.

AOB

AOB

- SUG meeting schedule 2023
  - *21st September*
  - *Early October TBC?*
  - *20th October*
  - *Early November TBC?*
  - *17th November*
  - *TBC December*