



Reporting Deadline

2015 Share Schemes

January 2016



31 March 2016 is the mandatory due date for the filing of returns of information for employee share participation schemes in respect of 2015. Failure to comply with this mandatory filing obligation can result in a penalty and, in the cases of Revenue approved schemes (such as Approved Profit Sharing Schemes, Employee Share Ownership Trusts and Save as You Earn option schemes) Revenue approval can be withdrawn.

The 2015 Form RSS1 requires the reporting of the grant, release, assignment and exercise of options awarded to directors and employees only. The Form RSS1 must be delivered in electronic format. The electronic Form RSS1 is in a spreadsheet format which must be uploaded via the Revenue Online System ("ROS"). Only registered ROS users may access and upload returns.

No entry is required on Form RSS1 for awards which have been subject to PAYE through payroll (including restricted and forfeitable shares and the vesting of restricted stock units).

A separate 31 March 2016 mandatory filing requirement also applies to the following Revenue approved share participation schemes:

- save as you earn options
- approved profit sharing schemes
- employee share ownership trust transactions

These returns continue to be in paper form.



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