



GMS Flash Alert

Global Compensation Edition

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Ireland – COVID-19: Filing Extension for Reporting Employee Share Schemes

The Irish tax authority (“Revenue”) recently announced that the filing deadline for all employer share scheme reporting information returns in respect of the 2019 tax year has been extended to 30 June 2020.¹ (The original due date to file the Forms RSS1 and KEEP1 in respect of the 2019 tax year was 31 March 2020.)

WHY THIS MATTERS

The extended deadline provides relief to taxpayers who may be unable to meet the original filing/reporting deadline due to the ongoing COVID-19 crisis and disruption to normal business routines and processes.

More Details

As outlined in GMS [Flash Alert 2019-189](#) (19 December 2020), the filing deadline for Employer Share Reporting Returns for the 2019 tax year was 31 March 2020. Due to the disruption caused by the COVID-19 emergency, Revenue has confirmed that the filing deadline has been **extended to 30 June 2020**, in respect of the following returns:

- Form RSS1 – the reporting of the grant, release, assignment, and exercise of options awarded to directors and employees only.
- Form KEEP1 – the reporting of the grant, release, assignment, and exercise of KEEP options by relevant employees and directors.
- Form SRSO1 – return of information in respect of Save As you Earn (“SAYE”) options.
- Form ESOT1 – return of information in respect of Employee Share Ownership Trusts (“ESOT”).

As outlined in GMS [Flash Alert 2020-039](#) (26 February 2020) employers were reminded that the filing of the Employer Reporting Return in respect of Revenue-Approved Profit Sharing schemes (Form ESS1) has already been extended to 30 June 2020, to take into account the new filing process for this return.

KPMG NOTE

Employers may wish to consult with their qualified tax professionals to make the necessary arrangements for completing the registration procedure completing and filing their 2019 returns by the new deadlines.

FOOTNOTE:

1 To access the Revenue eBrief, please click [here](#).

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Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Ireland:



Gemma Jacobsen
Tel. + 353 1 410 1768
gemma.jacobsen@kpmg.ie



Thalia O'Toole
Tel. +353 1 410 2745
thalia.otoole@kpmg.ie



Olive O'Donoghue
Tel. +353 1 700 4359
odonoghue@kpmg.ie

The information contained in this newsletter was submitted by the KPMG International member firm in Ireland.

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