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2024 eNews Issue 1

Enhanced Reporting Requirement (ERR)

As of January 1, 2024, the Enhanced Reporting Requirement (ERR) is in effect, requiring employers to report specific details of payments through the ROS system, similar to the current payroll reporting process. As always, we aim to ensure that you are as up to date as possible.

What to Report:

- **Small Benefits:**
  If you provide small benefits such as gift vouchers, gifts for special occasions, or long-term service awards, you must report the date and value of these benefits. The cumulative value should not exceed €1,000 in a tax year. Only the first two qualifying benefits that are exempt. Any subsequent benefit must be taxed and the employer should make the necessary deduction under the PAYE system and report through payroll.

- **Remote Working Allowance:**
  The non-taxable daily allowance for remote workers, aimed at offsetting remote work-related costs, must be reported. This includes the number of days, amount paid, and payment dates.

- **Travel Vouched and Subsistence Vouched:**
  Report date and amount for vouched travel and subsistence expenses, including receipts.

- **Travel Unvouched and Subsistence Unvouched:**
  Specify 'Flat rate allowances' within Civil service rates and provide details.

- **Site-Based Employees:**
  Expenses for travel and subsistence may be tax-free for site-based employees, subject to specific rates. Ensure compliance with the 32km (20 miles) requirement.

- **Emergency Travel:**
  Report emergency travel expenses at Civil Service rates.

- **Eating on Site Allowance:**
  Paid without tax deductions, report this allowance - €5.00 per day.

Please note the Travel and subsistence expenses paid directly through company credit cards where no reimbursement has taken place, this is not in the scope of Enhanced Reporting Requirements

How to Report: Choose Your Method

Revenue offers three reporting options:

1. **Third-party software:**
   Interface directly with Revenue.

2. **Upload via ROS:**
   Submit an expenses/benefits file through ROS.

3. **Manual Submission via ROS:**
   Manually submit expenses / benefits through ROS.

It is important to ensure that all payments are reported separately from payroll, and employees can view submissions in their Revenue myAccount. No receipts need to be uploaded, but we would advise that you retain them in case of any Revenue intervention.

Why is Revenue Implementing ERR?
The additional information aims to provide Revenue with better oversight of payroll management.

Following the 2022 overhaul of the Compliance Intervention framework, electronic resources will be used to target taxpayers for compliance intervention, resulting in increased desktop compliance checks on payroll taxes.

Non-Compliance Consequences: Avoid Penalties

Failure to comply may result in a €4,000 penalty per breach. Correct any misfiled returns before the due date to avoid penalties.

Preparing for ERR: Action Points for Employers

1. Review payment categorisation and record-keeping practices.
2. Assess the frequency of payments for efficient reporting.
3. Align policies with legislation and rules.
4. Establish controls for tracking vouchers and non-cash benefits.
5. Identify responsible parties for timely and accurate reporting.

A recorded webinar is available on the Revenue website. This overview will cover the following:

1. requesting Employer Reporting Notifications (ERN);
2. submitting expense/benefit details by file upload or by online form;
3. viewing expenses/benefits by submission type, and
4. an employee's view in myAccount of submissions made by their employer.

For more information see: Enhanced reporting requirements from 01 January 2024 (revenue.ie)

Survivors Contributory Pension (SCP) Entitlement for Deceased Divorced Spouse or Civil Partner

In the intricate world of welfare entitlements, there exists a fascinating provision that many may find surprising. In Ireland, divorced individuals can receive a survivor's pension after their ex-spouse's death, regardless of whether they have remarried.

This unique provision is an Irish solution to an Irish problem, as divorce was only introduced in the country in 1996.

Despite the societal changes since then, no amendments have been made to the social effort legislation on contributory survivor's pension. This means that even if you divorced your spouse 20 or 30 years ago, you could still be eligible for a survivor's pension.

The eligibility for this pension extends beyond the borders of Ireland. If you've immigrated to America and your ex-spouse dies in Ireland, you can claim a survivor's pension to be paid from Ireland. This global applicability makes it all the more important to keep track of your ex-partner's status.

However, certain conditions must be met to qualify for this pension. A divorcee who has not remarried and is not cohabitating with a partner can qualify for a survivor's contributory pension after the death of their ex, provided the divorce is recognised as valid in the state and the contribution conditions are satisfied.

Interestingly, the survivor's contributory pension can be paid to two survivors if the ex has remarried. For instance, if a person was married and they divorced in 1996, and the wife then remarried someone else, and that marriage continued into old age pension age for the husband. If he then died, she would be in receipt of a contributory survivor's pension because her husband has died and she is a widow. Simultaneously, her ex-spouse from the first marriage could also claim a survivor's pension.

This provision, while complex, underscores the importance of understanding welfare entitlements and keeping abreast of changes in your ex-partner's status.

It may seem like a peculiar system, but it is a reality that divorced individuals should be aware of, as it can significantly impact their financial situation following the death of an ex-spouse or civil partner. We hope you find this of benefit.

Debt Warehousing Extension Period 3 to 1 May 2024

The Debt Warehousing Scheme is currently in Period 3, running from 1 January 2023 to 1 May 2024, with interest accruing at 3 percent per annum on the unpaid debt. The 3 percent interest charge was to be incorporated into the phased payment arrangement (PPA) for its duration.

The Minister for Finance, Michael McGrath T.D., has announced significant changes to the Tax Debt Warehousing scheme of **a reduction in the interest rate applying to warehoused tax debt to 0%.**

In addition, Revenue has confirmed that, where a business has already paid warehoused debt, which was subject to interest at 3%, it will get a refund of that interest. This will ensure that all taxpayers are treated fairly.

Details on how this refund will be issued have yet to be confirmed.

TAXATION PAY & FILE SUMMARY

VAT	
Bi-Monthly ending in December, return and payment	**19 March 2024**
Relevant Payments Tax	
Monthly return and payment	**23 March 2024**
Corporation Tax	
Filing date for Corporation Tax returns for accounting periods ending in 30 June 2023	**23 March 2024**
Payment of Corporation Tax balance for accounting periods ending in 30 June 2023	**23 March 2024**
Preliminary Tax for accounting periods ending in 30 April 2024	**23 March 2024**
Form 46G for accounting periods ending in 30 June 2023	**23 March 2024**

Note: *Extended date for certain taxes for customers who both file and pay electronically (via ROS)*

Do not hesitate to contact me or a member of our team if you would like to discuss any of the issues raised or on any of our services.

Johnny
John J. McElhinney

This newswire is intended to provide a general guide to the subject matter and is necessarily prepared in a condensed form. In view of its purpose the reader will appreciate that we are unable to accept liability for any errors or omissions which may arise. Advice should be sought before acting on the information contained in it.

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