



GMS Flash Alert

Global Compensation Edition

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Ireland - Extension of Filing Deadline for Form ESA to 14 September 2021

Irish Revenue has issued an “eBrief” in relation to the new share scheme reporting return (the Form ESA).¹ The Revenue eBrief No. 163/21 ([Revenue eBrief No. 163/21](#)) confirms that the filing deadline for 2020 ESA returns has been extended from 31 August to **14 September 2021**. This is in recognition of the fact that this is the first year for filing the new share scheme reporting return.

We had reported earlier this summer on Revenue eBrief No. 120/21 and eBrief No. 123/21 on share incentive arrangements and associated reporting obligations – see [GMS Flash Alert 2021-188](#) (30 June 2021). In the latter eBrief, Revenue released the new Employers Share Award (ESA) return to be completed by employers and the information required; it had noted the Form ESA applies retrospectively for the 2020 tax year with a 31 August 2021 deadline for the 2020 tax year. And in the former, Revenue set out the updates made to the Revenue’s Share Scheme Manual in light of the new reporting requirements for unapproved share arrangements.

For subsequent years, the filing deadline will be **31 March** following the year in question, which is in line with the filing deadline for other share scheme informational returns (such as the Forms RSS1, ESS1, and KEEP1).

WHY THIS MATTERS

The extension of the filing deadline provides employers with more time to complete the ESA return and file it with Revenue. This extension relieves the pressures of completing ESA returns over a busy summer period. Nonetheless, the period between release of the 2020 Form ESA and the filing deadline remains fairly short and collating all the information needed to complete the return within this timeframe may be challenging – consultation with a tax professional is advisable.

Failure to comply with this mandatory filing obligation can result in a monetary penalty.

FOOTNOTE:

1 See Revenue, "[Extension of ESA Filing Deadline](#)," for further details.

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