

Enhanced Reporting Requirements

The introduction in Finance Act 2022 of Section 897C of the TCA 1997 will require employers to report to Revenue details of certain payments made to employees and/or directors. The requirement to provide this information will commence on 1 January 2024.

Where an employer makes a payment under one or more of the following categories, they are required to report details of these payments to Revenue on or before the date of payment.

Travel & Subsistence (amount and date paid for each of the following)

Travel Vouched
Travel Unvouched
Subsistence Vouched
Subsistence Unvouched
Eating on site
Site based employees (includes "Country Money")
Emergency Travel

Small Benefit – i.e., voucher or tangible item (maximum two benefits in a tax year, cumulative value cannot exceed €1,000) *

- Date provided
- Value.

* It is the first two qualifying benefits that are exempt.

Remote Working Daily Allowance

- Number of days
- Amount paid
- Date paid

Stakeholder Engagement

To date, Revenue has:

- Written to employers, attended conferences and online events to provide information to employers and stakeholders on Enhanced Reporting.
- Held regular meetings with software providers. Employers are encouraged to contact their Software providers to ensure their software will integrate with Revenue Systems.
- Revenue will be engaging further with employers and stakeholders from September to provide Webinars and information sessions on this topic. If your company would like to attend these webinars or has an event coming up and you would like Revenue to attend, please email pims@revenue.ie to arrange.

The Revenue website will be updated regularly to provided guidance throughout the year - scan the QR code for current guidance.

