

MEMBER'S NEWSLETTER

JUNE 2021



iSME
Irish SME Association

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Dear Member,

Firstly let me take the opportunity to welcome [Margaret O'Rourke Doherty](#), who takes the Chair of ISME for the 2021-2023 term. Also elected at our AGM on May 25th was our most regionally diverse [National Council](#) yet, with only 11 of the 27 members being from Dublin. It is also our first majority-female National Council.

Our [Pre-Budget Submission 2022](#), accompanied by our [Jobs Killzone Report](#) were sent to Ministers Paschal Donohoe and Michael McGrath in May. We have set out our stall on what we believe are essential tax reforms, and we point out the problems in our social welfare system which mean that simply jacking up the national minimum wage is not a solution to all the ills of our society.

We were disappointed to see that ESRI published a report on the need for [taxation increases](#) which reflected badly on small businesses owners and the self-employed. ESRI suggested that a prime motivation for self-employment was tax avoidance, and that the self-employed pay less in social insurance than employees. We will be writing to ESRI to put them right on the facts.

We have received many complaints from you about the revised [Work Safely Protocol](#) published by the Department of Enterprise on 14th May. Small business was not consulted about the plan, and it shows. [We wrote to the Tánaiste](#) to express our concerns, and to state that it is vital for employers to know the vaccination status of their employees. We also need to move ahead with workplace antigen testing as the economy reopens.

Given the sheer number of businesses that are in financial trouble because of the pandemic, we were delighted to see the Department of Enterprise press ahead with publishing the heads of bill for the [Small Company Administrative Rescue Process](#) (SCARP). It is the intention of Government to enact this before the summer recess. There will be a lot of work in getting it over the line, and we will keep you updated.

Lastly, it looks like the [Perjury Act](#) we have lobbied for since 2017 is close to enactment. We acknowledge this offence will not be a silver bullet in the fight against exaggerated and false claims, but it will be an essential weapon in the armoury against them. We have always seen the most important function of a perjury statute as acting as a deterrent in the white-collar crime sphere. We extend our sincerest thanks to former senator Pádraig O'Céidigh and the co-sponsors of his private member's bill, without whom we would never have progressed this statute.

Stay Safe,

Neil McDonnell | CEO | neil@isme.ie

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Western Hygiene

 WELCOME

ISME NEWS

Meet your 2021-2023 Chair & National Council

On 25th May, Margaret O'Rourke Doherty was elected as the new Chair of the National Council for the 2021-2023 term at ISME's virtual AGM. ISME's 27 strong new Council members are elected owner/managers of SMEs from all over Ireland and from a variety of sectors. You can find out more about the 2021-2023 National Council on page 13.

Grow with Google

The next free webinar from Google will take place on **3rd June from 11:00am-12:15pm** and is entitled 'Shop Local: How to safely reach more local shoppers with Pointy from Google' It's been a challenging year for retail: the first pulse of the pandemic saw a hectic scramble for the essentials while many businesses have had to close for quarantine. New ways of selling and fast adoption of digital tools have been born out of necessity with retailers finding interesting ways to safely reach their customers. At this webinar, Pointy from Google will discuss how COVID-19 has changed shopper behaviour and how retailers can use Google tools to aid in economic recovery by helping them to connect with nearby shoppers.

This session will also include an overview on Being found on Search & Maps with Google My Business with sector specific insights, and a message from ISME's CEO, Neil McDonnell about shopping local. Available to ISME Members only, book your free place [here](#).

Pitch my Business in back

Join us for the next virtual networking event on the **9th June at 10.30am**. All attendees will have two minutes to pitch their business. Joining us for tips at the start of the session is Simon Haigh, Strategic Advisor and Business Coach. This event is free but registration is essential, book [here](#).

Shop Local this Father's Day

ISME is once again encouraging you to support Irish businesses with your Father's Day shopping. We have developed a portal with some gift ideas for the special dads in your life! If you are a member of ISME and would like to feature your products/services in this portal for free, you can complete the form [here](#).

Employers & Graduate Employability Research

TU Dublin are asking business owners and manager to take their 5 -minute [survey](#) which is part of [Transform-Edu](#), a collaborative three-year research project. The purpose of this is to develop discipline-specific, tailored workshops in Socio-Emotional Skill for Work (SES4Work) to roll out in the Autumn

ISME NEWS

Keep costs down for re-open Ireland

Now that Ireland is re-opening across most sectors, we want to keep costs down for our Members with our ADVANTAGE Affinity programme.

- In the spirit of Shop Local, PaymentPlus have extended their launch offer - for 6 months free terminal rental until November 2021. They are also offering Merchant services on a no contract basis, no termination fees, a price promise guarantee, next working day fund settlement and much more, see details on [here](#).
- With Vodafone, ISME Members get great broadband discounts - 10% discount on Vodafone Simply Broadband, 15% discount on Vodafone Mobile Broadband – Simply Broadband 4G and these discounts all run for the duration of the contract, details [here](#).
- Reduce your advertising costs with BuyMedia and get 15% reduction in the cost of advertising p.a., free access to consumer reports & insights, a dedicated Media Strategist and more, details [here](#).
- Big Red Cloud are offering 22% discount off Big Red Cloud Annual subscription and Big Red Book Payroll – for new customers only, details [here](#).
- No transfer fees on standard money transfers over €1,000 for your business and staff from TransferMate, detail [here](#).

View all our ADVANTAGE Affinity programmes [here](#).

Business Crime report



ISME has relaunched our 'Business Crime report'. The 17th edition of this report details the results of the 2020 survey, which was sent by email on 17th May to businesses. The respondents were specifically asked to detail their experiences during the 12 months of 2021. Some results are as follow:

- 36% of companies have been the target of criminal activity during 2020
- On a regional basis the highest incidence of crime were reported in Munster and Dublin (39%), followed by Leinster at 32%. Businesses in Connacht and Ulster had the least number of incidences, reporting 22%.
- The retail sector was the area of the business community most affected by crime at 56%. It was followed by the wholesale and food & drink production industries, both at 50%.

You can read the full [report here](#).

ISME NEWS

Regional Skills

Regional Skills is a network of 9 regions operating nationwide linking employers to education and training providers. Its aim is to support and facilitate communication and engagement between enterprise, further and higher education and training providers in the identification, development and delivery of skills required.

The Regional Skills Fora provides an opportunity for employers and the education and training system to work together to meet the emerging regional skills needs. More structured engagement on the skills agenda and the work of the Fora contributes to better outcomes for learners and supports enterprise development.

The underlying strength of the Regional Skills is built on the spirit of partnership and collaboration, each forum is comprised of education and training providers working together with industry and enterprise to identify and address current and future skills needs with a regional focus.

The Regional Skills Fora is an initiative of the Government of Ireland under the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS).

Find out more contact regional skills [HERE](#).



Pre-Budget 2022 Submission

We have issued our Pre-Budget 2022 Submission to Government on 14th May setting out a number of priorities including:

- Extend fiscal life-support to SMEs through targeted, grant-based liquidity supports.
 - Implement a series of basic tax reforms including a solidarity tax. A USC surcharge of 3% should be introduced for all PAYE workers earning over €100,000 per annum, or a third PAYE rate of 43% should be introduced for the same cohort.
 - Reinstate the temporary reduction in the punitive 23% VAT rate to the previous 21% level.
 - Reforms on property tax, commercial rates and Local Property Tax.
 - Ireland's further education and training regime is inconsistent with activating a bigger workforce or training the unskilled. ISME also acknowledges that our domestic SME base requires extensive training to improve its productivity. This should be incentivised via the tax system like the Teagasc 'Green Cert. trading issues which will threaten the commercial viability and solvency of many SMEs.
- Pre-budget submission

Read the full submission [here](#).

ISME NEWS

ISME Note to Tánaiste re Revised Work Safety Protocol May 2021

In a letter to Tánaiste, ISME acknowledges the "absolute" right of citizens to refuse vaccination. However, some employers believe the latest Work Safety Protocol does not address difficulties regarding unvaccinated staff - particularly in SMEs. Read the letter [here](#).

Call for sustainable energy champions to enter SEAI Energy Awards 2021

SEAI is calling on communities, businesses, organisations, and individuals that are championing sustainable energy to enter the SEAI Energy Awards 2021. Now in their 18th year, the SEAI Energy Awards reward those individuals and organisations who really push the boundaries in energy efficiency best practice, innovative renewables, awareness raising and inspiring others.

Entries can include any combination of electricity, heat, or transport energy use. There are nine categories to choose from including Large Business; Small and Medium Business; Public Sector; Energy Community; Buildings; Renewable Energy; and Energy Manager or Team. The winner of the Research and Innovation category will receive a bursary of up to €10,000.

The closing date for entries is **Friday, 18 June 2021**. The winners will be announced in October. For further information and details on how to enter the 2021 SEAI Energy Awards visit [here](#).

HR updates

The WRC has produced a code of practice for employers and employees on the right to disconnect. The code applies to all work types including work from home arrangements, fixed location work or mobile working. Workplaces must put in place policies and procedures to ensure that employers and employees adhere to their statutory obligations. Read more on page 18 or download documentation [here](#).

We have also updated our documents on the management of a formal Disciplinary Process. These can be found [here](#).

Advice on reducing your cancer risk from laya Healthcare

laya healthcare have shared with us a bulletin with 10 ways to reduce your cancer risk: based on the European Code Against Cancer. According to their research 4 out of 10 cancer cases can be prevented, for example, we can watch what we eat, choose not to smoke, limit our alcohol consumption, and take regular exercise. Read in full [HERE](#).

Reduce Your Cancer Risk

laya
Healthcare

10 Ways to Reduce Your Cancer Risk:
Based on the European Code Against Cancer (Did you know 4 out of 10 cancer cases can be prevented? For example, you can watch what you eat, choose not to smoke, limit your alcohol consumption, and take regular exercise.)

What you can do to reduce your risk of cancer?

- 1. Do not smoke & avoid second hand smoke**
One in three of all cancer is related to smoking. Cut out the cigarette and all your cancer risk. Keep your home and workplace smoke free. Second hand smoke increases the risk of lung cancer and heart disease in non-smokers.
- 2. Maintain a healthy weight**
As the amount of fat in the body increases, so does the chance of developing some cancers. Be active to keep a healthy body weight - by walking and taking the stairs.
- 3. Be physically active in everyday life**
Limit the time you spend sitting and aim for at least 150 minutes of moderate physical activity a day.
- 4. Eat the rainbow**
Eat fruit, vegetables, whole grains and pulses. Limit foods high in sugar, salt and fat. Eat more protein from animal and plant. Using the rainbow method, eating fruits and vegetables of different colors every day. This helps reduce the number of cancers that are linked to the diet. Increase the intake of potassium-rich foods to help improve the electrical coupling between cells in the heart that could help prevent against cancer.
- 5. Avoid alcohol**
Drinking alcohol can cause at least seven types of cancer. Cutting back - or even better - avoiding alcohol altogether will reduce your risk.
- 6. Avoid too much sun**
Sun exposure is the most common reason for melanoma, the most common cause of skin cancer in 2019. Use sufficient protection year-round when outdoors (especially in hot weather) and avoid tanning beds.
- 7. Reduce risk**
Find out if you are exposed to radiation from naturally high radon levels in your home. Find out more information on radon levels from the Environmental Protection Agency, [www.epa.gov](#)
- 8. Advice for women**
Breast cancer is the most common cancer for women. With a mammogram at 40 for women aged 40 and over, mammograms at 40 for women aged 40 and over, mammograms at 40 for women aged 40 and over, mammograms at 40 for women aged 40 and over.
- 9. Get vaccinations**
Some cancers are preventable by certain vaccines. Encourage your children to get a vaccination programme for hepatitis B (for mother and child) and human papillomavirus (HPV) (for girls over 12 years).
- 10. Get screened for cancer**
Screening is checking for cancer or conditions that may lead to cancer in people that may have no symptoms. See your GP to organise your screening programme for bowel cancer (men and women), breast cancer (women) and cervical cancer (women).

Information gathered from the EU Code Against Cancer. Find out more about the European Code Against Cancer and ways to reduce your cancer risk: [www.eurocodeagainstcancer.eu](#)

Dr. Orla O'Connell
Director of Layahcare

For more health and wellbeing tips, follow us on [LinkedIn](#) [Facebook](#) [Twitter](#) [Instagram](#)

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looking after your always

ISME NEWS

COVID-19 Hub for ISME Members

ISME have developed an online Members only hub with tools and templates to help guide you during this difficult time. Included in the COVID-19 page are explainers and links to all government schemes, HR resources, best practice advice and supports.

Access by logging into the Members Area of the website [here](#)

COVID-19 updates

Fáilte Ireland publish guidelines for re-opening cafés and restaurants available [here](#).

Updated Protocol for Employers on Ventilation, Vaccinations & Antigen Testing announced – details [here](#).

ISME launch legal challenge for pension equality

ISME is raising funds for a legal challenge to force the creation of a fair system for private sector pension savers. By way of crowdfunding, ISME intends to raise €500,000, with the support of our Members, so far we have raised over €11,000. Find out more, donate and view our new video appeal [here](#).

HSA's Code of Practice (Chemical Agents and Carcinogens)

HAS's revised Code of Practice (Chemical Agents and Carcinogens) advises employers who use/generate hazardous substances in their workplace to review current chemical risk assessments & control measures to ensure compliance with any revised OELVs listed. Find out more [here](#).



Promote your business with ISME

Advertising with ISME is an effective way to reach Owner / Managers of Irish SMEs. Members can advertise in our online publication **The bISME**, the next issue is due out in Spring 2021. You can advertise for free through the [Shop Local](#) and [Back to Business](#) campaigns. If you wish to receive members rates and more details on promotional opportunities please email Marketing@isme.ie

Invest in your company's success



Shane O'Hanlon, Funding for Growth Manager at InterTradelreland

To put it mildly, 2020 has been a challenging year for everyone in the business sector. Despite uncertainties, as we approach the second half of 2021, the next few months bring a glimmer of hope when it comes to investment. Savvy investors are always on the hunt for opportunities and with the chance of a global economic bounce back on the horizon, there are 'potentially' plenty to be had.

Follow the tips below to find out how you can invest in your company's success and gain investment this year.

Shape-up your business plan

In order to convince potential investors that your company is a worthwhile investment, you'll need to perfect your plan. First impressions count so pay attention to your plan's presentation.

Look to Equity Crowdfunding

Equity Crowdfunding is a great funding source for High Growth Potential Start-ups and Growth Stage businesses across the island of Ireland.

Perfect your pitch

Perfecting your business pitch is crucial. Your job as the presenter is to excite the viewer, not educate them. And be careful not to make the common mistake that one pitch fits all.

Locking in investment

There are a wide variety of investors out there and a variety in the type of investments they make. Know what works for your company.

Looking to the future...

Even during uncertain times, investors are out there, and you can invest in your company's success by securing funds for your business.

Whether it's perfecting your business plan or deciding which investor is right for you, InterTradelreland can provide support and advice. Find out more [here](#).



ISME WELLNESS PROGRAMME

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UNLIMITED ACCESS FOR AN EMPLOYEE
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- Up to 6 Sessions of face to face Counselling
- Video/telephone counselling option
- Support across finance, legal, mediation, parenting coaching, life coaching and more

€500 p.a. for up to 30 employees, for each subsequent employee €9 per employee p.a.

[LEARN MORE >](#)

ISME'S NEW NATIONAL COUNCIL



ISMEs newly elected Chair, Margaret O'Rourke Doherty meets with Tánaiste Leo Varadkar after her appointment on May 25th.

On the 25th May ISME announced the election of Margaret O'Rourke Doherty as the new Chair of the National Council for the 2021-2023 term. Margaret is the CEO of the Hair and Beauty Industry Confederation (HABIC) and is the 17th Chair of ISME and the second female Chair.

Notably, the new Council is the first with a female majority since ISME's foundation in 1993 and is comprised of 56% female and 44% male members.

Margaret O'Rourke Doherty, Chair of ISME's National Council and CEO of the Hair and Beauty Industry Confederation said: "I am delighted and proud to be elected as ISME Chair for the 2021-2023 term, having served as Vice-Chair for the past two years. Today also marks a significant day for ISME, as for the first time ever the National Council has a female majority, with fifteen women on the Council out of twenty-seven members. Female entrepreneurs and business owners are not often given due credit for the high number of businesses they run in the SME sector. Our new Council also reflects sectoral diversity, including service businesses, manufacturing, food, retail and technology."

Of the twenty-seven new members of the National Council, five members have joined from industry associations representing medical and pharmaceutical, childcare, retail, agriculture, and food and beverage sectors. These include: Health Stores Ireland, the Federation of Early Childhood Providers, the Irish Egg Association, the Association of Fine Jewellers, and the Irish Craft Artisan Distilleries Association.

Margaret O'Rourke Doherty added: "I am also pleased to welcome onto the National Council the heads of other trade groups in the childcare, retail, and artisan food and distillery sectors. Together, building on the achievements of our previous National Councils, we will cement ISME as the independent voice of small enterprise in the Irish economy."

With over 10,500 members nationwide, ISME's new Council members are elected owner/managers of SMEs from all over Ireland and from a variety of sectors. 46% of members are based in Dublin, with 19% in the Midlands, 11% in both the North East and South East, 7% in both the North West and South West and 4% in the South of Ireland.

Read more about the new [National Council here](#).

ISME MEMBERS ARE LOOKING FOR PARTNERS IN IRELAND



ISME Members Bronya are looking for a partnership in Ireland.

With 12 years of production experience, "Bronya" is unique in the entire world of coatings and liquid ceramic thermal insulating materials, successfully competing with global brands.

Applied like paint, it acts as a thermal barrier, 1mm of "Bronya" equals 50mm of mineral wool, it is a thick heat insulation paint, applied on almost any surface.

After polymerization a surface gets flexible, matt and has unique thermophysical properties, prevents heat loss and condensate formation, ensures corrosion protection and protection against burns.

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If you would like any advice on buying, using or selling, please contact us and we would be delighted to provide you with more details.

LEARNING & DEVELOPMENT

This month when you book a course you can bring a colleague for free!

How to avail of this offer:

#1 Simply book and pay for the course

#2 email **skillnet@isme.ie** with the name of your colleague for their free pass

Below you will find a selection of our upcoming courses that this offer applies to.

Your Excel Journey: 4-Part Mini-Series- 30th June and 2nd July

[More info here](#)

Microsoft Office – Productivity Highlights- 21st and 23rd June

[More info here](#)

Free CCTV and GDPR webinar 25th June 2021

[More info here](#)

PowerPoint – Creating Professional Content for Business- 28th June and 1st July

[More info here](#)



LEARNING & DEVELOPMENT

ISME SKILLNET ANNOUNCE NEW LONG PROGRAMMES

ISME Back In Business Growth programme starting this June

The ISME Back In Business Growth programme is a catalyst for business success. The program aims to provide the right tools and skills to help SMEs grow their business, and develop key leadership capabilities, which will allow them to contribute more positively towards the Irish economy.

The programme has been developed by ISME and two leading Dublin-based management consultants who are experts in working with small and medium enterprises (SMEs). It will provide participants with a broad foundation of knowledge about how businesses operate and an opportunity to increase their understanding of running a successful business in a simple and practical way. For a minimal fee, you will work with two acclaimed ISME trainers, **Simon Haigh** and **Jason Cooper** and guest business advisors

Read the full session outline [here](#).

The course will run over 5 weeks

- Week 1 – June 15th & 17th
- Week 2 – June 22nd & 24th
- Week 3 – June 29th & 1st July
- Week 4 – July 6th & 8th
- Week 5 – July 13th & 15th

The cost for ISME members is discounted to €150. Find out more [here](#).

Bite-sized HR for SMEs. June 22nd – July 22nd

In these 8 interactive sessions delivered by Tracy O'Brien from The People Password you will get up to date and relevant HR information and find out what your business should be focusing on from a people management perspective.

The programme will cover the following:

- Recruitment and Selection
- Contracts and Probation Management
- Must have policies
- Learning and Development
- Managing Performance
- Managing Absence and Statutory Leave
- Culture
- Understanding and managing conflict

The series will start on 22nd June and will run until the 22nd July.

The cost for ISME members is discounted to €145. Find out more [here](#)





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THE RIGHT TO DISCONNECT

The Workplace Relations [Commission Code of Practice for Employers and Employees on the Right to Disconnect](#) was introduced on Thursday 1st April 2021. The Code aims to provide guidance on best practice for organisations and employees alike in respect of the right to disconnect.

The Code is seeking to address the issues that can arise from remote and flexible working due to the increased connectivity available through improved technology.

Employers should note that while failure to adhere to the guidance set out in the Code is not, in and of itself an offence, it is important for employers to be aware that should a claim come before the WRC or the Irish Courts, failure to adhere to the Code may be taken into consideration.

The Code is applicable regardless of whether an employee is a remote worker, office based or is a mobile worker.

The code sets out a number of employer obligations such as:

- Detail employees' normal working hours or the hours they would reasonable be expected to work;
- Ensure employees take appropriate rest periods;
- Ensure a safe workplace; and
- Ensure no penalisation occurs where an employee acts in compliance with any relevant provision or performing any duty or exercising any right under section 27 of the Safety Health and Welfare at Work Act, 2005.

It also outlines a number of employee obligations:

- To manage their own work time and to take reasonable care to protect their own safety, health and welfare, in addition to the health and safety of co-workers;

- To co-operate fully with any appropriate mechanism utilised by an employer to record working time, including when working remotely;
- To be mindful of their colleagues, customers, clients and other peoples' rights to disconnect;
- To notify the employer in writing of any statutory rest break or period they are entitled to and were not able to avail of on a particular occasion, and the reason for not having availed of such rest period or break; and
- Being conscious of their work pattern and aware of their work-related wellbeing and taking remedial action if necessary.

Any employer wishing to implement a right to disconnect policy should be aware of any unintended consequences this might create, such as inadvertently discriminating against employees who for any reason may not work strictly within traditional office hours. An example of this may be an employee with caring duties or an employee with a disability. If an employer has any agreements in place around flexible working these should be considered when drafting a right to disconnect policy.

The Code emphasises the fact that the right to disconnect does not exist in a vacuum and regard should be had to business and operational needs, as well as an employee's right to disconnect. However, it does advise that there is a difference between occasional communications outside of normal working hours and where such communications become accepted and widespread practice.

For further information, ISME Members can contact HR@isme.ie

A downloadable code and guidelines available in the Members Area [here](#).

June Dividend Withholding Tax

14th Due date for payment and filing of returns of withholding tax on dividends paid by companies in May 2021.

Income Tax

23rd Payment of PAYE/PRSI deductions for May 2021 (ROS filers).

Corporation Tax

23rd Company year end 31st July 2021: Preliminary tax due, minimum 90% of total liability for the year. Small companies can pay 100% of previous year's liability (ROS filers).

Company year end 30th September 2020: Payment of balance of corporation tax and filing of corporation tax return (ROS filers).

Corporation Tax

30th Company year end 31st December 2019: Close companies with undistributed profits may have to make a distribution by this date to avoid surcharge.

30th Company year end 30th September 2020: Filing of 'Return of third-party information' (Form 46G).

Company Secretarial

30th Company year end 30th September 2020: Final date for holding Annual General Meeting and latest possible Annual Return date for 2021.

The Form P11D is a form which Revenue may issue to an employer requiring them to provide particulars of benefits received by all employees in receipt of emoluments (inclusive of benefits) of €1,905 or greater in a year of assessment.

Where a Form P11D is issued by Revenue to an employer, the employer has until the date specified by Revenue to complete and return the form to Revenue.

In practice, this is generally specified to be one month from the date of the issue of the form.

Particulars to be Included on Form P11D

Section 897 of the Taxes Consolidation Act 1997 requires full particulars of all pay and benefits to be included on the form P11D. In practice, Revenue does not require employers to include pay or benefits on the form that have already been subject to PAYE by the employer.

The following are some examples of benefits that are outside the scope of the PAYE system and therefore required to be included on a Form P11D:

- contributions by an employer to a PRSA,
- un-recouped notional pay arising as a result of section 985A where the employee left his or her employment prior to the date the notional pay was applied to the employee.

Details of share options and other forms of share based remuneration provided to employees are not required to be included on the Form P11D. Such benefits are covered by separate reporting obligations. Information on reporting details relating to share schemes can be found in Chapter 13 of the Revenue Share Scheme Manual. This manual will be updated shortly to incorporate the new share return, Employer's Share Awards (ESA). The notes section on the final page of the Form P11D provides further guidance regarding benefits that are not required by Revenue to be returned on this form.

Penalties

Failure to deliver a Form P11D within the stated time limit can give rise to a penalty of €3,000. This penalty is increased to €4,000 if the form is still not submitted by the end of the tax year immediately following the year of assessment in which the form was issued.

If the employer is a body of persons (for example a company), a penalty of €1,000 may apply to the secretary of the body if the form is not delivered within the time limit. This penalty is increased to €2,000 if the return is still not submitted by the end of the tax year immediately following the year of assessment in which the form was issued.

Where the secretary acted fraudulently or negligently a penalty of between €1,500 and €3,000 may apply.

Tax law also provides for criminal sanctions for:

- the failure to complete the form
- the making of a false return or
- facilitating the making of a false return.

In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or imprisonment.

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