

Filing Guidelines for DAC6

(EU Mandatory Disclosure of Reportable Cross-Border Arrangements)

Part 33-03-04

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Executive Summary

These guidelines are designed to provide technical assistance when filing returns of information in relation to reportable cross-border arrangements under the EU mandatory disclosure regime DAC6. For general guidance on the operation of the EU mandatory disclosure regime in Ireland, please refer to Revenue Tax and Duty Manual (TDM) [Part 33-03-03](#).

A more recent version of this manual is available.

1 Section 1: Customer Registering for DAC6

1.1 Register a DAC6 Reporting Obligation

This step can only be completed once the Customer (i.e. the intermediary or relevant taxpayer) is already registered for ROS. If the Customer is not registered for ROS, refer to [Section 5.1](#).

If the Customer is only being registered with Revenue in order to file a DAC6 report to fulfil their DAC6 Reporting Obligations i.e. they do not have a tax obligation in Ireland, please refer to [Section 5.2](#) in order to obtain a Reporting Entity Number.

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via MyEnquiries, selecting **AEIOI** (Automatic Exchange of Information) and **DAC6**
- Or by Telephone at **+353 42 9353337**

Follow steps 1.1.1 to 1.1.10 to register a DAC6 Reporting Obligation.

1.1.1 Log into ROS.

1.1.2 Under the "My Services" tab, select "Manage Reporting Obligations" from the list of services on the left-hand side of the screen.

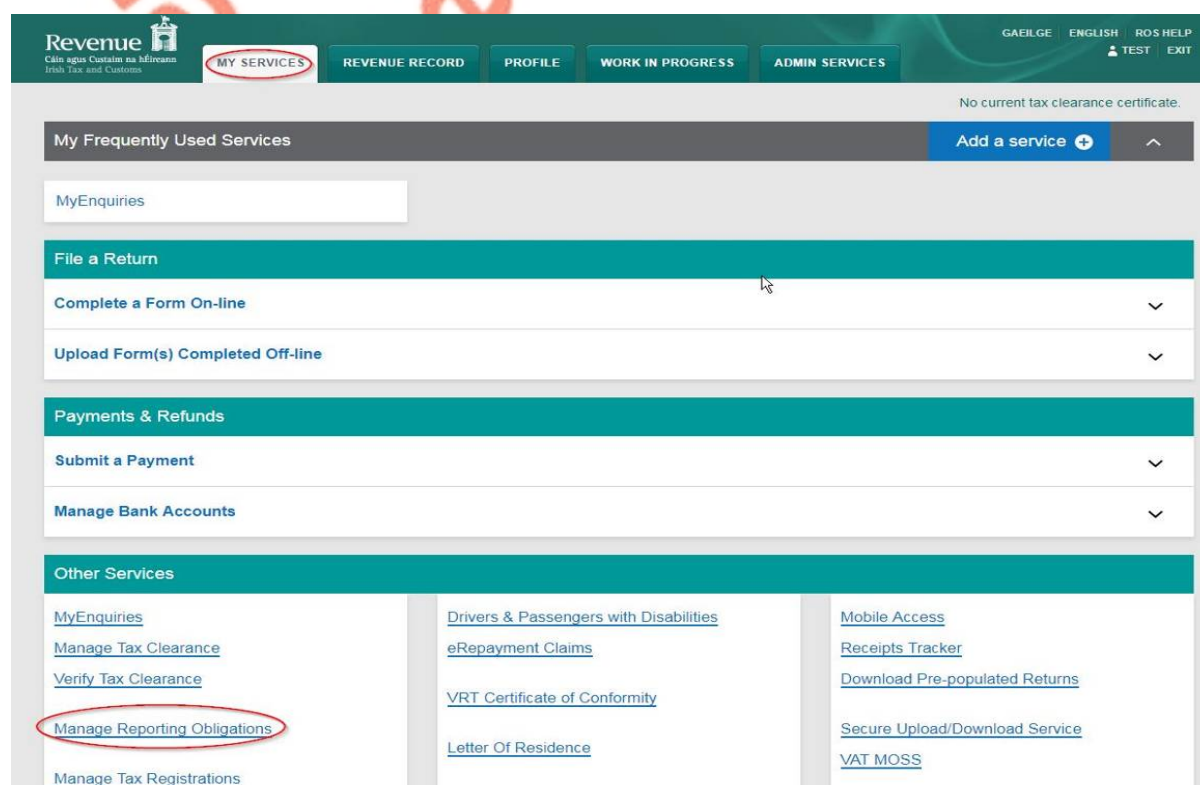


Figure 1: Customer My Services screen

1.1.3 Select “Register” opposite “DAC6”.

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Irish Tax and Customs

MY SERVICES | REVENUE RECORD | PROFILE | WORK IN PROGRESS | ADMIN SERVICES

eRegistration

Manage Your Reporting Obligations and Agent Links
Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Share Schemes Reporting - SSR Status: Not Registered	Register ➔
DAC6 - DAC6 Status: Not Registered	Register ➔
Suspicious Transaction Reports - STR Status: Not Registered	Register ➔
FATCA - FATCA Status: Not Registered	Register ➔
DAC2-CRS - DAC2-CRS Status: Active Number: Agent: n/a	Cease Registration ➔
DAC4-CbC - DAC4-CbC Status: Not Registered	Register ➔

Figure 2: Customer DAC6 registration screen

1.1.4 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation) and click “Add To Your Requests”.

Note: The date entered must not be later than current date.

MY SERVICES | REVENUE RECORD | PROFILE | WORK IN PROGRESS | ADMIN SERVICES

eRegistration

DAC6 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

Cancel

Add To Your Requests ➔

Figure 3: Customer DAC6 registration screen

- 1.1.5 The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

Figure 4: Customer submit registration screen

- 1.1.6 Click “Sign and Submit”.

Figure 5: Customer sign and submit registration screen

- 1.1.7 The Customer will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return

Information
If your **transaction** is ready to be transmitted, please sign and submit by entering your password below.
If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate Test61200805 [Help](#)

Enter Password Password

Sign & Submit Back

0%

Figure 6: Customer sign and submit password screen

- 1.1.8 The Customer will receive a ROS Acknowledgement and a Notice Number, which the Customer may wish to print for their records. Click “OK” to return to the My Services page.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Acknowledgement

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number 4121207726N

eRegistration summary:

Action	Status	Comments
Register DAC6	Success	

To return to My Services page click the OK button

OK

Figure 7: Customer registration confirmation screen

- 1.1.9 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC6 Reporting Obligation. Click on the notice number for confirmation of the registration.

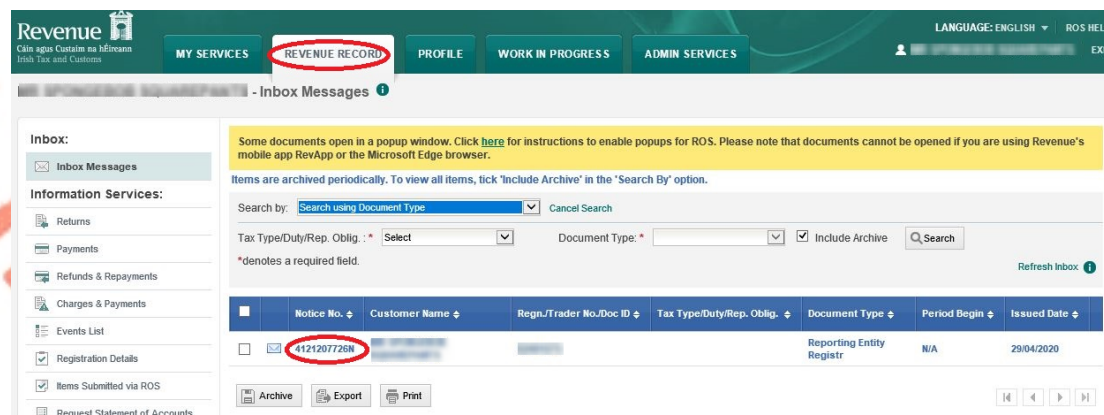


Figure 8: Customer Revenue Record screen

- 1.1.10 The following notice will appear which the Customer may wish to print for their records.

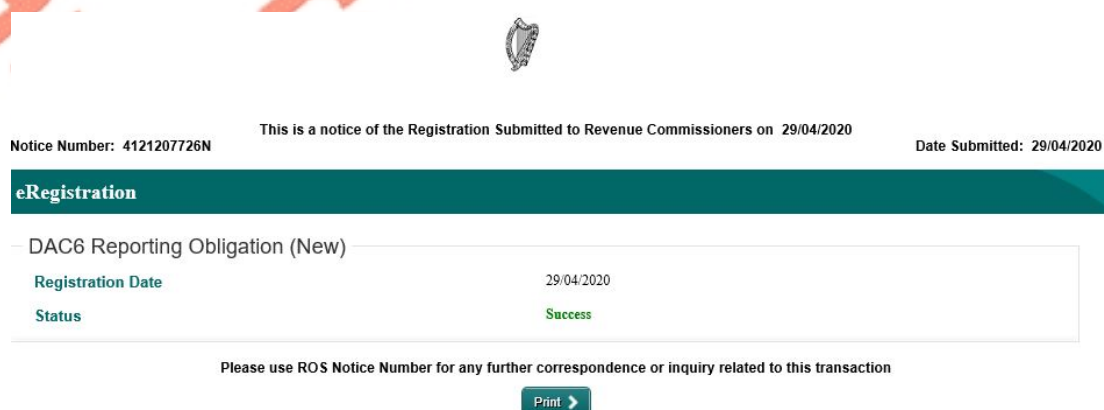


Figure 9: Customer registration confirmation screen

- ❖ After completion of this process, the customer should allow up to 3 working days for the DAC6 reporting obligation to be registered.

2 Section 2: Agents Registering Clients for DAC6

This section is only relevant where the user of the system is an Agent (i.e. filing on behalf of an intermediary or relevant taxpayer). If the user of the system is a Customer (i.e. an intermediary or a relevant taxpayer), please refer to Section 1 above.

2.1 Registering an existing Client for a DAC6 Reporting Obligation

To link to an existing Tax Registration or Reporting Entity for which you are not the current Agent, please refer to Section Agent linking to new Customers/Clients for Reporting Obligations.

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via MyEnquiries, selecting **AEOI** (Automatic Exchange of Information) and DAC6
- Or by Telephone at **+353 42 9353337**

Follow steps 2.1.1 to 2.1.16 to register a DAC6 Reporting Obligation.

2.1.1 Log into ROS.

2.1.2 Under the "Tain Services" tab, locate the Customer using Client Search or Client List. Agent will be redirected to the "Client Services" tab for the relevant Customer.

Figure 10: Tain Services screen

2.1.3 Select “Manage Reporting Obligations” from the Other Services section.

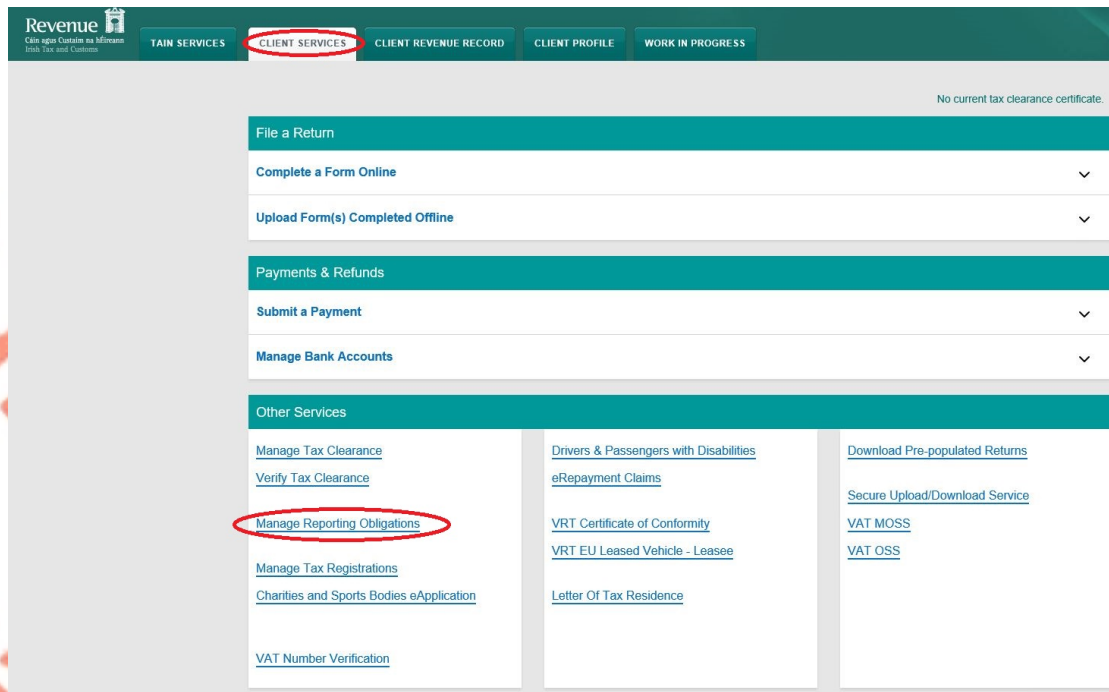


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC6”.

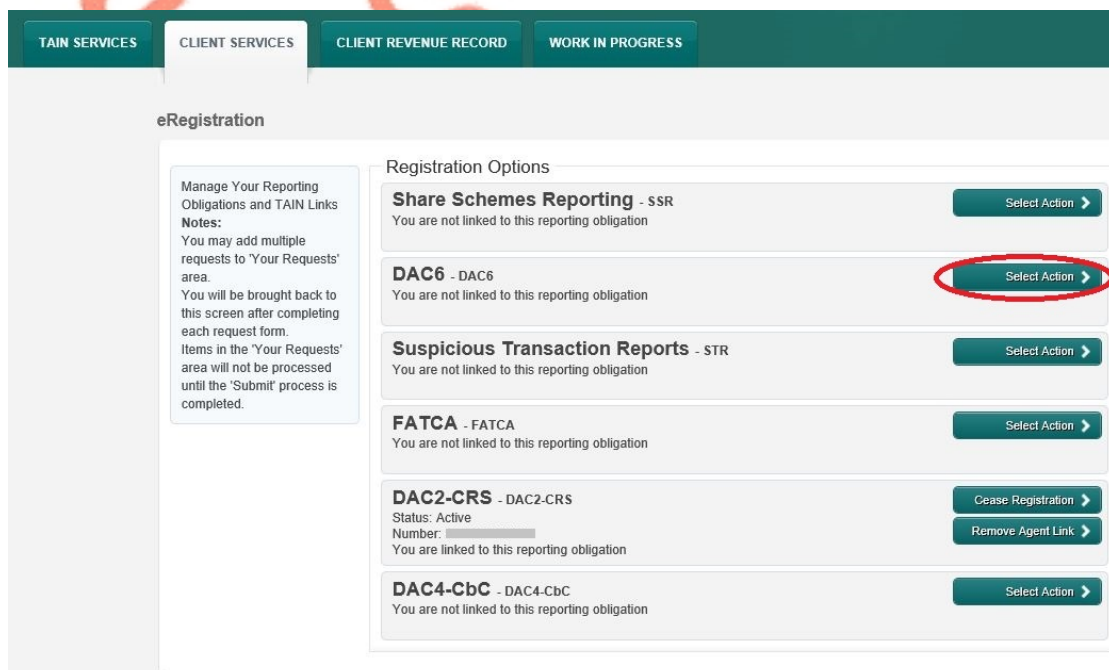


Figure 12: Agent DAC6 registration screen

2.1.5 Select “Add and link to a new registration”.

This option is applicable to an Agent wishing to link to a current Customer/Client to manage a DAC6 Reporting Obligation.

The screenshot displays the 'eRegistration' interface. On the left, a sidebar contains a 'Manage Your Reporting Obligations and TAIN Links' section with notes. The main area, 'Registration Options', lists several reporting obligations: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS', and 'DAC4-CbC'. The 'DAC6 - DAC6' section is currently active, showing a status of 'Active' and a 'Number' field. A red circle highlights the 'Add and link to a new registration' button within this section.

Figure 13: Agent DAC6 registration screen

2.1.6 The following screen will appear. Select “Confirm”.

The screenshot displays the 'Request Confirmation' screen. It includes a warning message about uploading an 'Agent Link Notification' letter. Below this, there are instructions regarding the format and size of electronic copies of signed letters. A confirmation statement is provided, stating that the user must confirm the customer does not have an active or ceased registration for this tax. At the bottom, there are 'Back' and 'Confirm' buttons. The 'Confirm' button is highlighted with a red circle.

Figure 14: Agent DAC6 confirmation screen

- 2.1.7 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation) and click “Add to Your Requests”.

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC6 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) * 01/01/2020

Cancel Add To Your Requests

Figure 15: Agent DAC6 registration date screen

- 2.1.8 The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Manage Your Reporting Obligations and TAIN Links

Notes:

- You may add multiple requests to 'Your Requests' area.
- You will be brought back to this screen after completing each request form.
- Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Share Schemes Reporting - SSR	Select Action
You are not linked to this reporting obligation	
DAC6 - DAC6	Select Action
Status: In Requests	
Suspicious Transaction Reports - STR	Select Action
You are not linked to this reporting obligation	
FATCA - FATCA	Select Action
You are not linked to this reporting obligation	
DAC2-CRS - DAC2-CRS	Cease Registration
Status: Active	
Number	Remove Agent Link
You are linked to this reporting obligation	
DAC4-CbC - DAC4-CbC	Select Action
You are not linked to this reporting obligation	

Your Requests (1)

Register

DAC6

Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit

Figure 16: Agent DAC6 submit screen

- 2.1.9 Selecting “Generate Client Consent Letter” will generate a Consent letter in respect of the registrations input for your client. This will be generated in PDF format. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).

The screenshot shows the Revenue eRegistration portal. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is visible. Under the 'Summary' heading, there is a form for 'DAC6 Reporting Obligation (New)' with a 'Registration Date' of '01/01/2020'. A blue information box contains text about generating a consent letter. At the bottom of the form, the 'Generate Client Consent Letter' button is highlighted with a red circle. To the right of this button are 'Back' and 'Next' buttons.

Figure 17: Agent generate consent letter

The screenshot shows the Revenue eRegistration portal. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is visible. Under the 'Summary' heading, there is a form for 'DAC6 Reporting Obligation (New)' with a 'Registration Date' of '01/01/2020'. A blue information box contains text about generating a consent letter. At the bottom of the form, the 'Generate Client Consent Letter' button is highlighted with a red circle. To the right of this button are 'Back' and 'Next' buttons.

_____ confirms that TEST (_____) is to act as the agent in respect of the following taxes.

DAC6 Reporting Obligation (New) _____
Registration Date 01/01/2020

_____ understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 18: Agent consent letter

This document opens in a separate browser for editing and saving to the Agent network/drive.

2.1.10 Once completed, click “Next”.

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC6 Reporting Obligation (New)

Registration Date 01/01/2020

4 The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

Back Next

Figure 19: Agent consent letter screen

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Tick the box “DAC6” and click “Next”.

**** Standard Agent link notification can also be uploaded ****

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*

Downloads\agent-link-notification-form.pdf Browse...

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

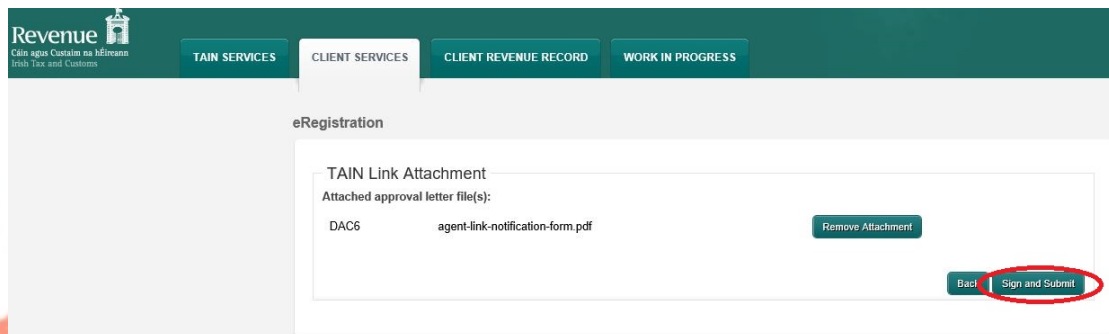
☒ DAC6

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 20: Agent upload agent link screen

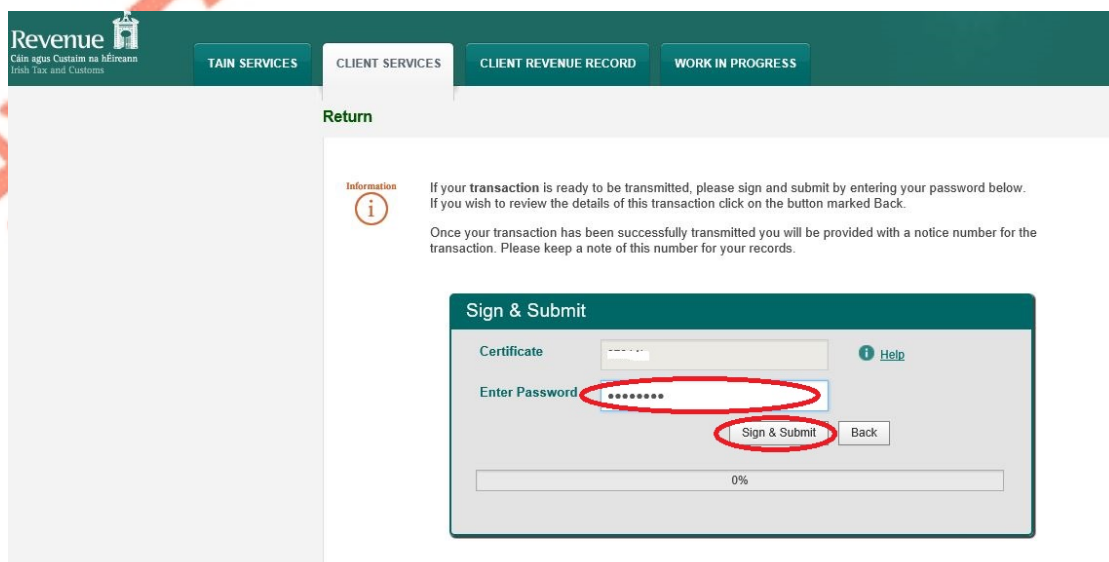
2.1.12 Click “Sign and Submit”.



The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with tabs: TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below this, the 'eRegistration' section is visible. A 'TAIN Link Attachment' box displays 'Attached approval letter file(s):' with a table listing 'DAC6' and 'agent-link-notification-form.pdf'. A 'Remove Attachment' button is next to the file. At the bottom right of the attachment box, there are two buttons: 'Back' and 'Sign and Submit'. The 'Sign and Submit' button is circled in red.

Figure 21: Agent sign and submit screen

2.1.13 The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.



The screenshot shows the Revenue 'Return' screen. It features an 'Information' icon and text: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.' Below this is a 'Sign & Submit' box. Inside this box, there is a 'Certificate' field, an 'Enter Password' field (circled in red), and a 'Sign & Submit' button (circled in red). A 'Back' button is also present. A progress bar at the bottom shows '0%'. A 'Help' icon is located next to the 'Certificate' field.

Figure 22: Agent sign and submit password screen

- 2.1.14 The Agent will receive a ROS Acknowledgement and a Notice Number which the Agent may wish to print for their records. Click “OK” to return to Tain Services tab (after printing if required).

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TAIN SERVICES | **REVENUE RECORD** | **PROFILE** | **ADMIN SERVICES**

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence with Revenue relating to this transaction.

Notice Number: **4012095629L**

eRegistration summary:

Action	Status	Comments
Register and Link DAC6	Success	

To return to TAIN Services click on TAIN Services tab. **OK**

Figure 23: Agent DAC6 confirmation screen

- 2.1.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a DAC6 Reporting Obligation. Click on the Notice Number for confirmation of the registration.

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TAIN SERVICES | **REVENUE RECORD** | **PROFILE** | **ADMIN SERVICES**

LANGUAGE: ENGLISH | ROS HELP | TEST | EXIT

All Clients - Inbox Messages

Search Clients

Inbox:

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type | Cancel Search

Tax Type/Duty/Rep. Oblig.: Select | Document Type: | Include Archive | Search

*denotes a required field.

Refresh Inbox

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4012095629L					Reporting Entity Registr	N/A	00/10/2020

Archive | Export | Print

Figure 24: Agent Revenue Record screen

2.1.16 The following notice will appear which the Agent may wish to print for their records.

Notice Number: 4012095629L This is a notice of the Registration Submitted to Revenue Commissioners on 08/10/2020 Date Submitted: 08/10/2020

eRegistration

DAC6 Reporting Obligation (New)	
Registration Date	01/01/2020
Status	Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Print ➔

Figure 25: Agent DAC6 registration confirmation screen

- ❖ After completion of this process, the Agent should allow up to 3 working days for the DAC6 reporting obligation to be registered.

2.2 Agent linking to new Customers/Clients for Reporting Obligations

This section is to be used by Agents who wish to link to a Customer/Client to whom they are **not** already linked on ROS to carry out DAC6 Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the DAC6 Reporting Obligation.

If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the DAC6 Reporting Obligation, please refer to [Section 2.1](#).

2.2.1 Agent logs onto ROS and accesses “Tain Services”.

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot displays the Revenue 'TAIN SERVICES' web interface. The top navigation bar includes 'TAIN SERVICES' (highlighted with a red circle), 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is divided into two sections: 'Find Clients' and 'Manage Tax Registrations'.

Find Clients: This section includes a 'Client Search' area with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. It features a 'Select a tax type...' dropdown, an 'Enter registration no.' field, and a 'Search' button. Below this is a 'Search by name' section with an 'Enter surname' field and another 'Search' button. To the right, the 'Your Client List' section allows users to 'View Client List' or 'Export Client List'. It also includes a date filter with an 'Enter date' field and a 'Display' button.

Manage Tax Registrations: This section is highlighted with a red border and contains two sub-sections. The 'Manage Client Registrations' sub-section has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', a 'Select a tax type...' dropdown, an 'Enter registration no.' field, an 'Enter name' field, a 'Select tax type...' dropdown, and a 'Manage' button. The 'Register New Revenue Customer' sub-section provides instructions on how to register new individuals, companies, partnerships, and trusts with Revenue, and includes buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 26: Agent Manage Tax Registration screen

- 2.2.3 If the Agent wishes to register an existing Tax Registration for a Reporting Obligation, select “Tax Registrations” radio button, followed by “Tax Type” (choose existing tax type for Company), enter the “Tax Registration Number”, along with the “Name” and select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

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TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

Client Search

Search by registration number:

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type:

Enter registration no.

Search by name:

Enter surname

Your Client List

You can access and export your full list of clients here.

Or you can display all new clients from a certain date.

Enter date

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type: Enter registration no.

Enter name

Register New Revenue Customer

You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

You can now register a company for the VATOSS Import Scheme

Figure 27: Agent Manage Client Registrations screen

- 2.2.4 Alternatively, if the Agent wishes to register an existing Reporting Entity for a Reporting Obligation, select the “Reporting Obligations” radio button, followed by the “Reporting Obligation Type”, enter the “Registration Number”, followed by the “Name”, and then select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

The screenshot shows the Revenue.ie Agent interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is titled 'Find Clients' and contains a 'Client Search' section with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. Below these are input fields for 'Enter registration no.' and 'Enter name', each with a 'Search' button. To the right is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons, and a 'Last 10 Clients Accessed' section. The bottom section is titled 'Manage Tax Registrations' and contains a 'Manage Client Registrations' area with a 'Select a reporting obl...' dropdown, an 'Enter registration no.' field, an 'Enter name' field, and a 'Manage Reporting Obl...' dropdown, all with a 'Manage' button. To the right is a 'Register New Revenue Customer' section with buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 28: Agent Manage Reporting Obligations screen

2.2.5 Under Registration Options, click “Select Action” and “Link only to an existing registration”.

This option is applicable to an Agent wishing to link to a Customer/Client they are **not** currently linked to on ROS in order to manage a DAC6 Reporting Obligation.

The screenshot shows the 'eRegistration' page with a sidebar on the left containing instructions: 'Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple requests to 'Your Requests' area. You will be brought back to this screen after completing each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.' The main content area is titled 'Registration Options' and lists several reporting obligations: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. Each obligation has a 'Select Action' button. The 'DAC6 - DAC6' section is expanded, showing three options: 'Add and link to a new registration', 'Link and cease an existing registration', and 'Link only to an existing registration'. The 'Link only to an existing registration' option is circled in red.

Figure 29: Agent DAC6 registration screen

2.2.6 Click “Confirm”.

The screenshot shows the 'Request Confirmation' page. It features a yellow warning box with a triangle icon and the text: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, a note states: 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' A paragraph follows: 'Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.' At the bottom left is a 'Back' button, and at the bottom right is a 'Confirm' button, which is circled in red.

Figure 30: Agent DAC6 registration confirm screen

2.2.7 Click “Submit”.

The screenshot displays the 'eRegistration' interface. On the left, a sidebar contains the 'eRegistration' link. The main content area is titled 'Registration Options' and lists several reporting obligations: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6' (highlighted with a red circle), 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. Each option has a 'Select Action' button. On the right, the 'Your Requests (1)' section shows a 'Create Agent Link' button with 'DAC6' and 'Cancel' options, also highlighted with a red circle. At the bottom right, a 'Submit' button is highlighted with a red circle. A large red watermark 'A recent version of this manual is available.' is overlaid diagonally across the page.

Figure 31: Agent DAC6 registration submit screen

- 2.2.8 Click “Generate Client Consent Letter”, this action generates a letter for signing. Download and save for editing. (This option is not mandatory; a standard Agent link notification form can be uploaded at the next stage). Once completed click “Next”.

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC6 Reporting Obligation

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

4 The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter **Back** **Next**

Figure 32: Agent generate client consent letter screen

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

confirms that **TEST ()** is to act as the agent in respect of the following taxes.

DAC6 Reporting Obligation

Agent Link Authorisation Requested

understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 33: Agent client consent letter screen

- 2.2.9 Select “Browse” and upload the letter generated (or standard Agent Link Notification Form). Tick DAC6 and click “Next”.

The screenshot shows the 'eRegistration' section of the Revenue website. Under the 'CLIENT SERVICES' tab, the 'TAIN Link Attachment' form is displayed. The form includes instructions about safeguarding client records and a link to further information. It specifies that electronic copies must be in .pdf, .tif, or .tiff format and less than 5 megabytes in size. A file upload section shows a file named 'Downloads\agent-link-notification-form.pdf' with a 'Browse...' button circled in red. Below this, there is a checkbox for 'DAC6' which is checked and also circled in red. At the bottom right, there are 'Back' and 'Next' buttons, with the 'Next' button circled in red.

Figure 34: Agent upload Link Attachment screen

- 2.2.10 Click “Sign and Submit”.

This screenshot shows the same 'TAIN Link Attachment' form, but now the file 'agent-link-notification-form.pdf' is listed under 'Attached approval letter file(s):' next to the 'DAC6' checkbox. A 'Remove Attachment' button is visible next to the file name. At the bottom right, the 'Sign and Submit' button is circled in red, along with the 'Back' button.

Figure 35: Agent sign and submit screen

2.2.11 The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

Revenue
Cáin agus Cústaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

Return

Information
If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.
Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [] [Help](#)

Enter Password []

[Sign & Submit](#) [Back](#)

0%

Figure 36: Agent sign and submit password screen

2.2.12 Allow up to 3 working days to update on ROS.

Revenue
Cáin agus Cústaim na hÉireann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on Client Services tab.
To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence relating to this transaction.

Notice Number **40230044721**

eRegistration summary:

Action	Status	Comments
Add Agent Link to DAC6	Success	

To return to TAIN Services click on TAIN Services tab [OK](#)

Figure 37: Agent DAC6 registration acknowledgement screen

2.2.13 The Agent will receive a new notification in the Client Revenue Record to confirm the Agent link. Click on the Notice Number for confirmation of the registration.

Revenue
Cais agairí Ceannais na hÉireann
Irish Tax and Customs

LANGUAGE: ENGLISH ROS HELP
TEST EXIT

TAIN SERVICES **REVENUE RECORD** PROFILE ADMIN SERVICES

All Clients - Inbox Messages

Search Clients

Inbox:
Inbox Messages

Information Services:
Outstanding Returns
Request Statement of Accounts
Properties Submitted via ROS

Overview
Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig.: * Select Document Type: * Include Archive Search

*denotes a required field. Refresh Inbox

Notice No.	Customer Name	Regn/Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4012095629L							08/10/2020

Reporting Entity Registr N/A

Archive Export Print

Figure 38: Agent Revenue Record screen

2.2.14 The following notice will appear which the Agent may wish to print for their records.

Notice Number: 40230044721 This is a notice of the Registration Submitted to Revenue Commissioners on 08/10/2020 Date Submitted: 08/10/2020

eRegistration

DAC6 Reporting Obligation

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Print

Figure 39: Agent DAC6 registration confirmation screen

- ❖ After completion of this process, the Agent should allow up to 3 working days for the DAC6 reporting obligation to be registered.

3 Section 3 – Customer Submitting DAC6 Returns

The following section details how Customers (i.e. intermediaries and relevant taxpayers) upload DAC6 returns on ROS.

Please refer to Section 3 of TDM [Part 33-03-03](#) for an overview of the information that needs to be included in the DAC6 return.

Customers have the option of filing DAC6 returns by uploading XML files or using an online form. The following sections detail how to upload XML files and how to file a DAC6 online form.

3.1 Customer Submitting DAC6 XML File

For efficient processing, it is recommended that individual DAC6 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file that is greater in size will be rejected by ROS.

- 3.1.1 Customer logs on to ROS, under My Services, select “Complete a Form Online”, then under select a reporting obligation choose “DAC6” from the drop-down list.

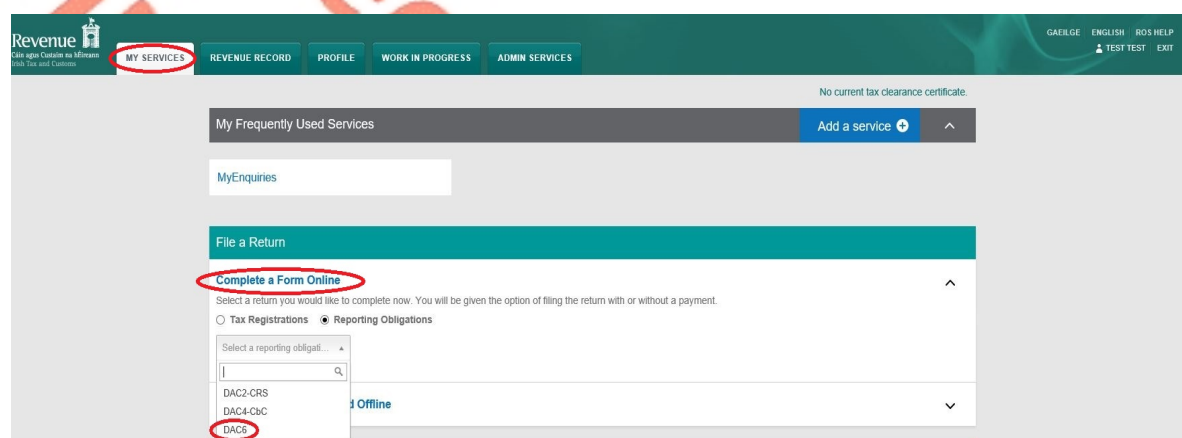


Figure 40: Customer file a DAC6 return screen

3.1.2 Click “Submit”.

The screenshot shows the Revenue website's 'File a Return' section. Under 'Complete a Form Online', the 'Reporting Obligations' radio button is selected. The 'DAC6' dropdown menu is open, showing 'DAC6' as the selected option. The 'Submit' button is circled in red.

Figure 41: Customer submit DAC6 screen

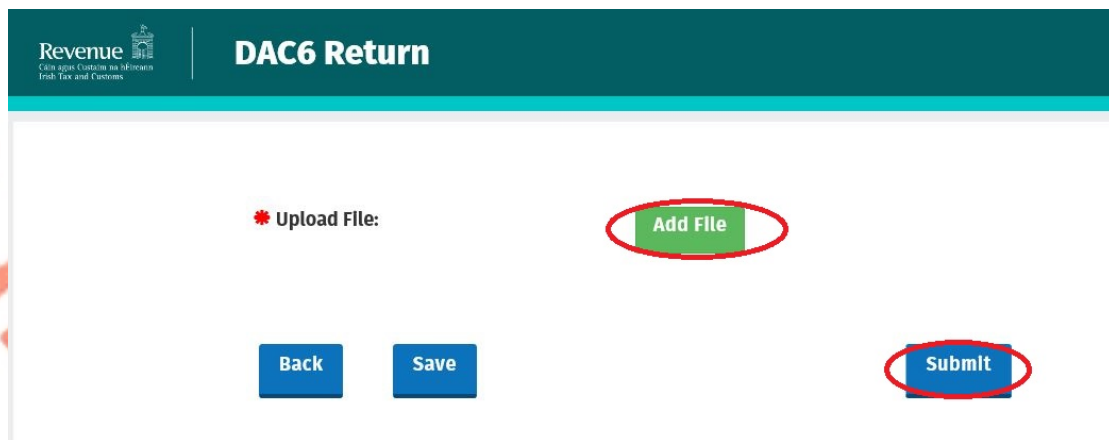
3.1.3 Complete all required questions then click “Next”. You can click “Back” or “Save” at any time.

Mandatory fields are marked with a red *

The screenshot shows the Revenue website's 'DAC6 Return' section. The 'XML File Upload' radio button is selected. The 'Is this a marketable arrangement?' dropdown menu is open, showing 'Please Select' as the selected option. The 'Next' button is circled in red.

Figure 42: Customer DAC6 xml file upload screen

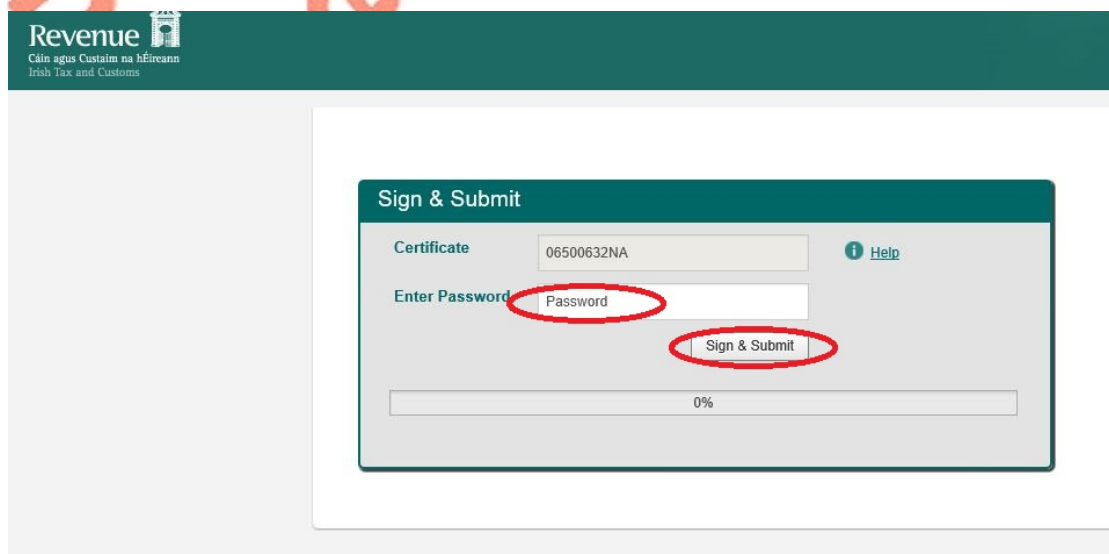
- 3.1.4 Select “Add File”, upload file from computer storage and then click “Submit”.



The screenshot shows the 'DAC6 Return' screen. At the top, there is a header with the Revenue logo and the text 'DAC6 Return'. Below the header, there is a section titled 'Upload File:' with a red asterisk. To the right of this section is a green button labeled 'Add File'. Below the 'Upload File:' section, there are three buttons: 'Back', 'Save', and 'Submit'. The 'Add File' button and the 'Submit' button are circled in red.

Figure 43: Customer add XML file & submit screen

- 3.1.5 Enter ROS password and click “Sign & Submit”.



The screenshot shows the 'Sign & Submit' screen. At the top, there is a header with the Revenue logo and the text 'Sign & Submit'. Below the header, there is a form with two fields: 'Certificate' and 'Enter Password'. The 'Certificate' field contains the value '06500632NA'. The 'Enter Password' field contains the value 'Password'. To the right of the 'Enter Password' field is a green button labeled 'Sign & Submit'. Below the form, there is a progress bar showing '0%'. The 'Enter Password' field and the 'Sign & Submit' button are circled in red.

Figure 44: Customer sign and submit password screen

- 3.1.6 The following confirmation screen appears. The Customer is directed back to My Services page.

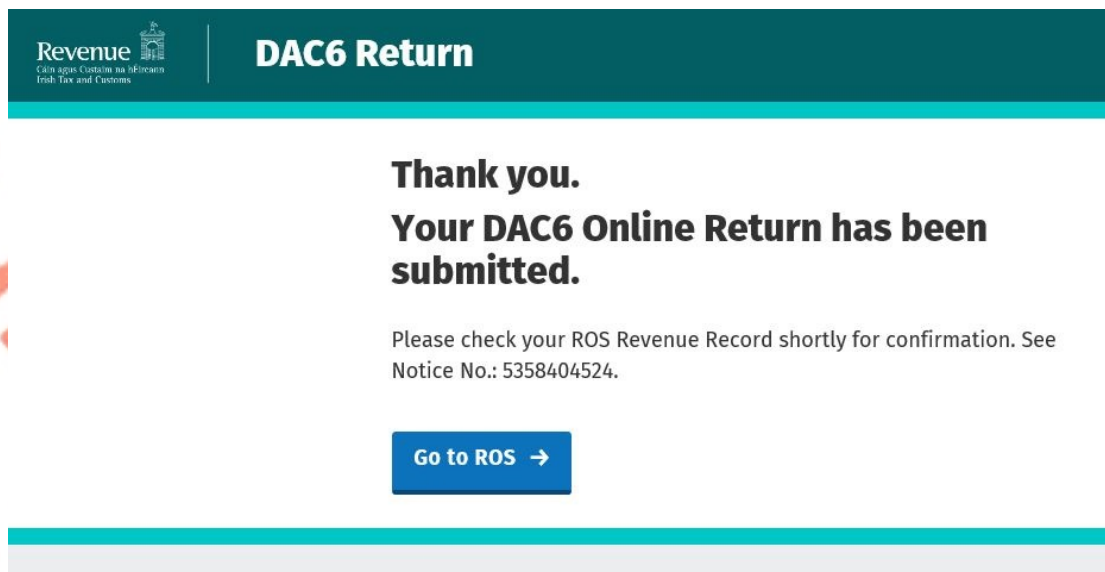


Figure 45: Customer DAC6 return confirmation screen

- 3.1.7 The Customer will receive a new notification in their Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

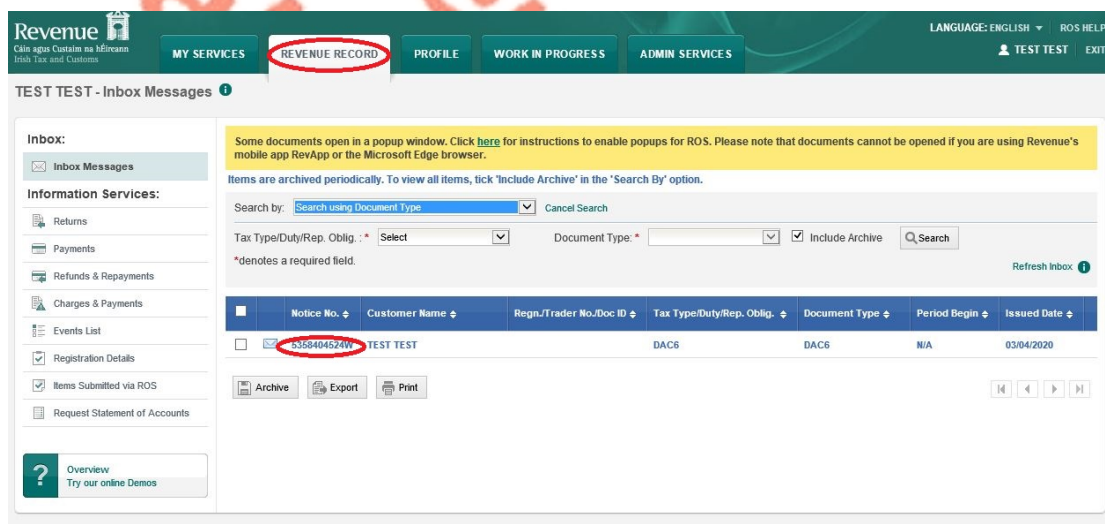


Figure 46: Customer Revenue Record screen

3.1.8 Click “Close” to return to My Services page.

Revenue
Cúlaí agus Cúlaí na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the Central Directory**

Your DAC6 file with Message Reference ID IEM20201105000055569991 has been received by Revenue and will be submitted to the European Commission Central Directory. Refer to the [Council Directive \(EU\) 2018/822 \(DAC6\)](#) and [Tax and Duty Manual Part 33-03-03](#) for further information regarding exchange dates.

The Arrangement ID of your return is IEA20201124000052.

The Disclosure IDs of your return are:

- 1 IED20201124000051

Close

Figure 47: Customer DAC6 status screen

- 3.1.9 Where a DAC6 file submission fails, the screen below will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen click “Close” to return to My Services screen in order to rectify the issues outlined and re-submit the xml file following correction.

The screenshot shows a web interface for the Revenue of Ireland. The header includes the Revenue logo and the text 'DAC6 Acknowledgement'. The main content area has a red 'X' icon next to the heading 'Step 1 - Failed Revenue Validation'. Below this, another red 'X' icon is next to the heading 'Step 2 - Submitted to the Central Directory'. The text states: 'Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}.' Under the heading 'Reason(s) for failure:', there is a single error listed: '1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. At the bottom right, there is a blue button labeled 'Close'.

Figure 48: Customer DAC6 rejected status screen

- 3.1.10 Following exchange of the DAC6 file with the European Commission Central Directory a notification is displayed detailing acceptance of the file at Step 2. Click “Close” to return to the My Services screen.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

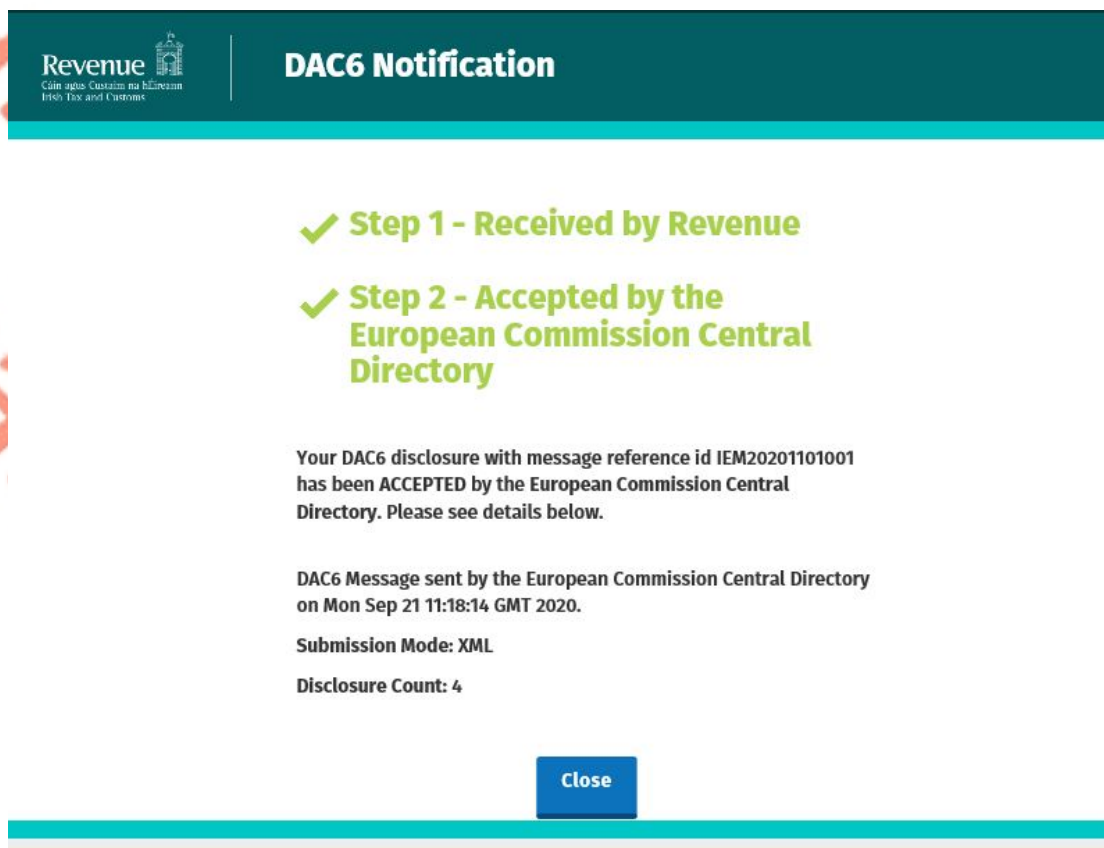
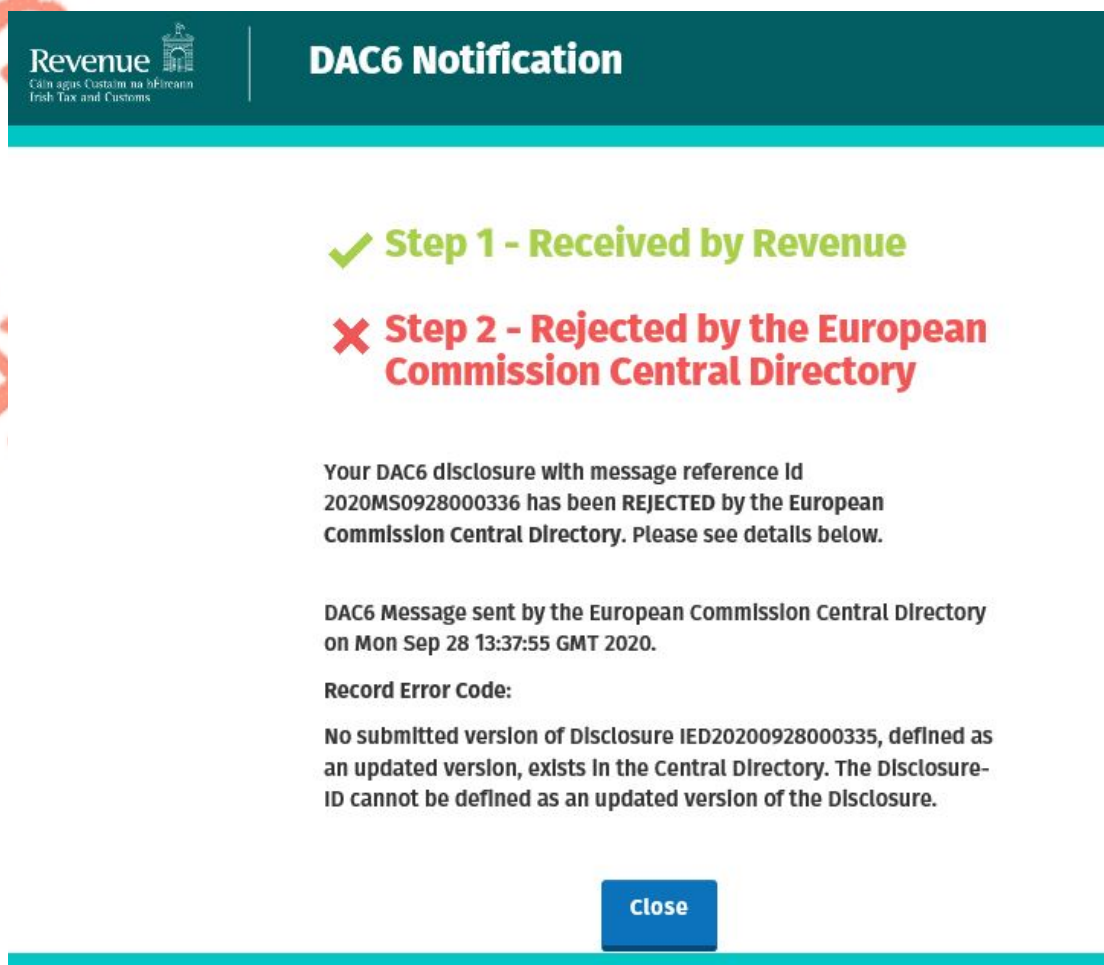


Figure 49: Customer DAC6 accepted status screen

- 3.1.11 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file at Step 2 (figure 50), click “Close” to return to My Services, rectify the issues outlined and subsequently re-submit the XML file.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.



The screenshot shows a notification from the Revenue (Cónaigh Coistín na hÉireann / Irish Tax and Customs) titled "DAC6 Notification". It indicates that the DAC6 disclosure with message reference ID 2020MS0928000336 has been REJECTED by the European Commission Central Directory. The notification includes the date and time of the message (Mon Sep 28 13:37:55 GMT 2020) and a record error code. The error message states: "No submitted version of Disclosure IED20200928000335, defined as an updated version, exists in the Central Directory. The Disclosure-ID cannot be defined as an updated version of the Disclosure." A "Close" button is visible at the bottom right of the notification area.

Revenue
Cónaigh Coistín na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the European Commission Central Directory**

Your DAC6 disclosure with message reference Id 2020MS0928000336 has been **REJECTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 28 13:37:55 GMT 2020.

Record Error Code:

No submitted version of Disclosure IED20200928000335, defined as an updated version, exists in the Central Directory. The Disclosure-ID cannot be defined as an updated version of the Disclosure.

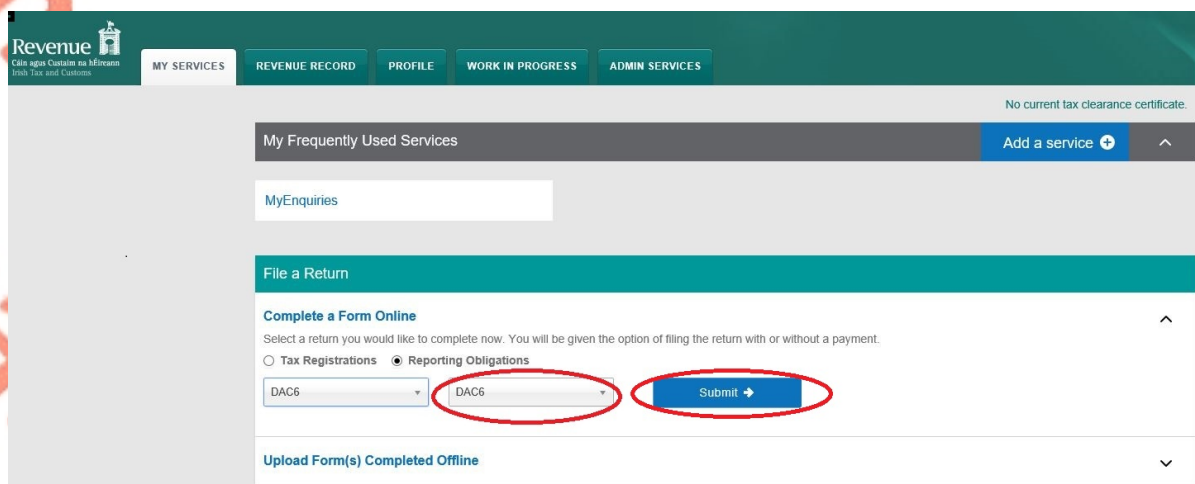
Close

Figure 50: Customer DAC6 rejected status screen

3.2 Customer Submitting Online DAC6 Form.

The DAC6 online form provides for one disclosure per form. Multiple submissions of the DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*).


- 3.2.1 Customer logs on to ROS, under “Complete a Form On-Line” select “DAC6” from the dropdown list. Click “Submit”.



The screenshot shows the Revenue ROS interface. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, a 'My Frequently Used Services' section includes a search bar and an 'Add a service' button. The main content area is titled 'File a Return' and contains a 'Complete a Form Online' section. This section has two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter being selected. Below the radio buttons, there are two dropdown menus, both of which are set to 'DAC6'. A blue 'Submit' button with a right-pointing arrow is located to the right of the second dropdown menu. A red circle highlights the 'Submit' button. At the bottom of the 'File a Return' section, there is a link for 'Upload Form(s) Completed Offline'.

Figure 51: Customer File a DAC6 return submit screen

- 3.2.2 Complete all relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

**DAC6 Return**

DAC6 Online Return Facility

"Optional Information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☒ Online Form
☐ XML File Upload

* Is this a marketable arrangement?

* InitialDisclosureMA

* Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state?

* Is this a new disclosure or an amendment to a registered Disclosure?

* Are you a relevant Taxpayer or an Intermediary?

* Language:

Figure 52: Customer DAC6 online return screen

3.2.3 Complete all relevant sections and click “Next”.

You can click “Back” or “Save” at any stage.

Revenue
Cuidao agair Cúrsaí na hÉireann
Irish Tax and Customs

DAC6 Return

DisclosureInformation

* **ImplementingDate**

Reason

* **Disclosure_Name**

* **Disclosure_Description**

Language: - +

* **National Provision**

Language: - +

* **Amount**

currCode

* **MainBenefitTest1**

* **Hallmark** - +

* **ConcernedMSs** - +

Back **Save** **Next**

Figure 53: Customer DAC6 online form screen

3.2.4 Complete the relevant sections and click “Next”.

You can click “Back” or “Save” at any stage.

Please note that when the TIN of an intermediary or taxpayer is not known to the person making the return, the address of such intermediary or taxpayer is required. In all other cases the TIN must be provided.

Revenue
Tábhóirí Gairneirí na hÉireann
Irish Tax and Customs

DAC6 Return

DISCLOSING:

* ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName


Generation Identifier

Figure 54: Customer DAC6 online form screen


Suffix	<input type="text"/>	
General Suffix	<input type="text"/>	
* BirthDate	<input type="text"/>	
* BirthPlace	<input type="text"/>	
TIN	<input type="text"/>	
IssuedBy	<input type="text" value="Please Select"/>	<input type="button" value="-"/> <input type="button" value="+"/>
Email	<input type="text"/>	
<u>Address</u>		
Street	<input type="text"/>	
Building Identifier	<input type="text"/>	
Suite Identifier	<input type="text"/>	
Floor Identifier	<input type="text"/>	
District Name	<input type="text"/>	
POB	<input type="text"/>	
City	<input type="text"/>	
PostCode	<input type="text"/>	
Country	<input type="text" value="IE"/>	
Rescountrycode	<input type="text" value="IE"/>	<input type="button" value="-"/> <input type="button" value="+"/>
<u>Liability</u>		
Intermediary Nexus	<input type="text" value="Please Select"/>	
Capacity	<input type="text" value="Please Select"/>	
<input type="button" value="Back"/>	<input type="button" value="Save"/>	<input type="button" value="Next"/>


Figure 55: Customer DAC6 online form screen

- 3.2.5 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

Revenue 
Clarify your tax position
with Tax and Customs

DAC6 Return

RelevantTaxpayers 

RelevantTaxpayer (#1) 

ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName


Generation Identifier


Suffix

General Suffix

* BirthDate

* BirthPlace

 TIN

IssuedBy  

Email

Address

Street

Figure 56: Customer DAC6 online form screen

Building Identifier

Suite Identifier


Floor Identifier




District Name

POB

City

PostCode

Country 

Rescountrycode   

Taxpayer's Implementing Date

* Implementing Date

AssociatedEnterprise

Will you be providing information
about Associated Enterprises for
this Relevant Taxpayer?

☒ No
☐ Yes

Figure 57: Customer DAC6 online form screen

3.2.6 Enter information for Affected Persons and click “Submit”.

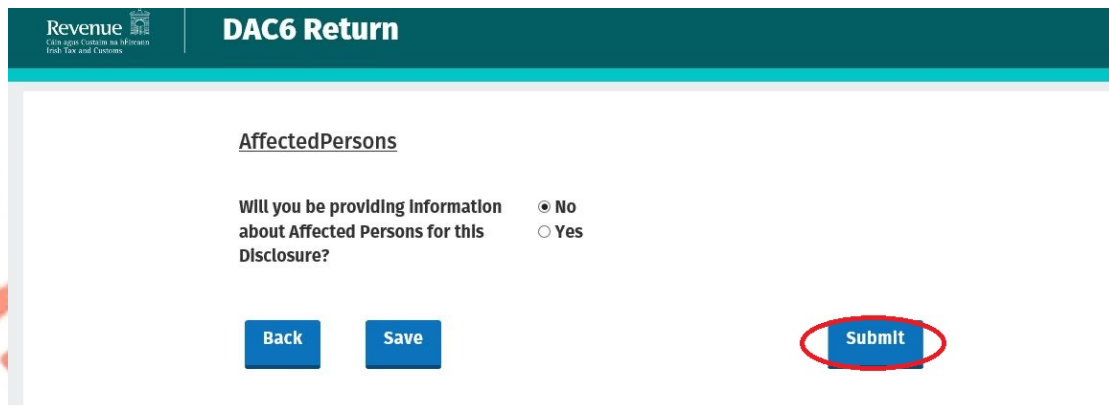


Figure 58: Customer DAC6 submit form screen

3.2.7 Enter Password and click “Sign and Submit”.

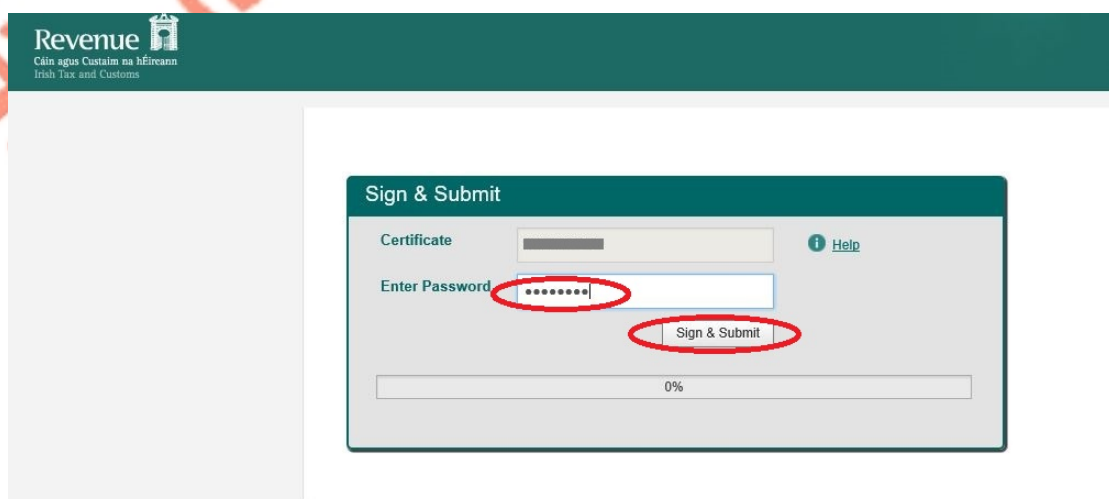


Figure 59: Customer sign and submit password screen

3.2.8 Click “Go to ROS” to return to My Services page.

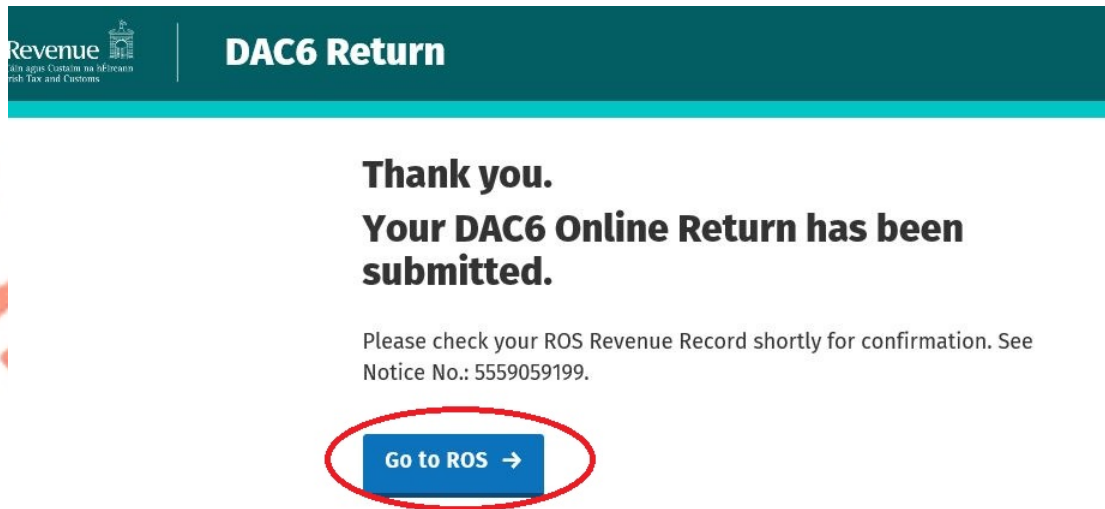


Figure 60: Customer DAC6 confirmation screen

3.2.9 The Customer will receive a new notification in their Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.

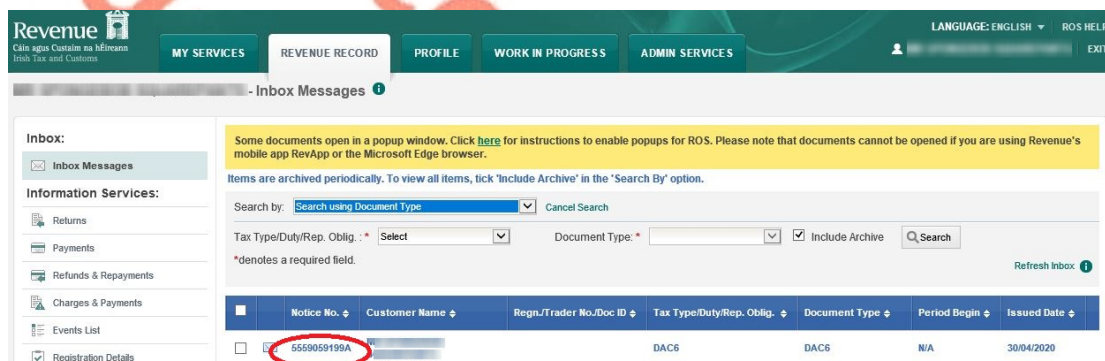
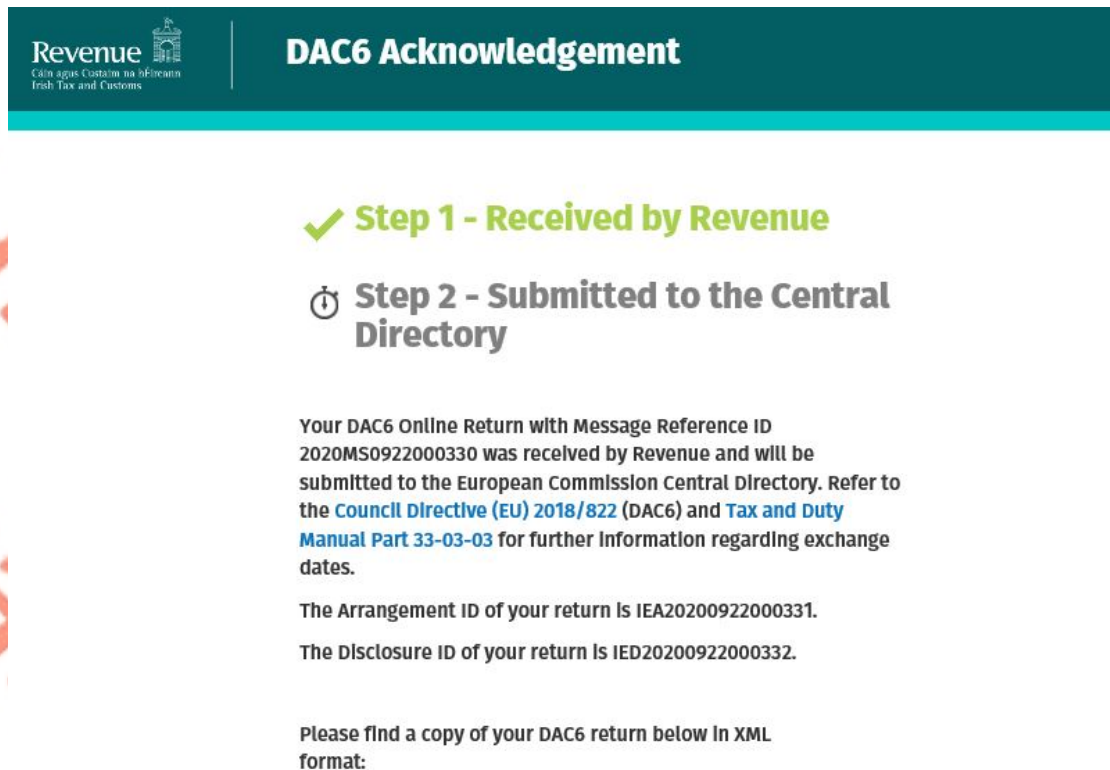


Figure 61: Customer Revenue Record screen

- 3.2.10 Customer will receive confirmation that the online return has been submitted successfully and will receive a copy of their DAC6 return in XML format.



Revenue
Cóna agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the Central Directory**

Your DAC6 Online Return with Message Reference ID 2020MS0922000330 was received by Revenue and will be submitted to the European Commission Central Directory. Refer to the [Council Directive \(EU\) 2018/822 \(DAC6\)](#) and [Tax and Duty Manual Part 33-03-03](#) for further information regarding exchange dates.

The Arrangement ID of your return is IEA20200922000331.

The Disclosure ID of your return is IED20200922000332.

Please find a copy of your DAC6 return below in XML format:

Figure 62: Customer DAC6 acknowledgement status screen

```

<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmlns="urn:eu:taxud:dac6:v1">
  <Header>
    <TransmittingCountry>IE</TransmittingCountry>
    <MessageRefId>2020MS0922000330</MessageRefId>
    <Timestamp>2020-09-22T11:43:29Z</Timestamp>
  </Header>
  <ArrangementID>IEA20200922000331</ArrangementID>
  <DAC6Disclosures>
    <DisclosureID>IED20200922000332</DisclosureID>
    <DisclosureImportInstruction>DAC6INI</DisclosureImportInstruction>
    <Language>EN</Language>
    <Disclosing>
      <ID>
        <Individual>
          <IndividualName>
            <FirstName>test</FirstName>
            <LastName>test</LastName>
          </IndividualName>
          <BirthDate>1980-09-01</BirthDate>
          <BirthPlace>test</BirthPlace>
          <Address>
            <City>test</City>
            <Country>IE</Country>
          </Address>
          <ResCountryCode>IE</ResCountryCode>
        </Individual>
      </ID>
    </Disclosing>
    <InitialDisclosureMA>true</InitialDisclosureMA>
    <RelevantTaxPayers>
      <RelevantTaxpayer>
        <ID>
          <Individual>
            <IndividualName>
              <FirstName>test</FirstName>
              <LastName>test</LastName>
            </IndividualName>
            <BirthDate>1970-09-01</BirthDate>
            <BirthPlace>test</BirthPlace>
            <Address>
              <City>test</City>
              <Country>IE</Country>
            </Address>
            <ResCountryCode>IE</ResCountryCode>
          </Individual>
        </ID>
        <TaxpayerImplementingDate>2020-09-01</TaxpayerImplementingDate>
      </RelevantTaxpayer>
    </RelevantTaxPayers>
    <DisclosureInformation>
      <ImplementingDate>2020-09-22</ImplementingDate>
      <Summary>
        <Disclosure_Name>test</Disclosure_Name>
        <Disclosure_Description language="EN">test</Disclosure_Description>
      </Summary>
      <NationalProvision language="EN">test</NationalProvision>
      <Amount currCode="EUR">2000</Amount>
      <ConcernedMSs>
        <ConcernedMS>IE</ConcernedMS>
      </ConcernedMSs>
      <MainBenefitTest1>true</MainBenefitTest1>
      <Hallmarks>
        <ListHallmarks>
          <Hallmark>DAC6A1</Hallmark>
        </ListHallmarks>
      </Hallmarks>
    </DisclosureInformation>
  </DAC6Disclosures>
</DAC6_Arrangement>

```

Close

Figure 63: Customer DAC6 xml screen

Click “Close” to exit and return to Revenue Record screen.

- 3.2.11 Where a DAC6 online submission fails, the screen below will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen click “Close” to return to My Services screen in order to rectify the issues outlined and re-submit the online form with corrected information.

The screenshot shows a web interface for 'Revenue' with the title 'DAC6 Acknowledgement'. It contains two red error messages: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. Below these, it states: 'Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}.' A section titled 'Reason(s) for failure:' lists one error: 'BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. A blue 'Close' button is at the bottom.

Revenue
Cain agus Custom na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✗ Step 1 - Failed Revenue Validation

✗ Step 2 - Submitted to the Central Directory

Your DAC6 file with Message Reference ID
Unreadable1597831990723 has not passed Revenue validation.
Please correct the errors listed below and re-submit your return.
The Arrangement ID of your return is {0}.

Reason(s) for failure:

- 1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267

Close

Figure 64: Customer DAC6 failed Revenue validation screen

- 3.2.12 Following exchange of the DAC6 file with the European Commission Central Directory a notification is displayed detailing acceptance of the file at Step 2 below. Click “Close” to return to the My Services screen.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

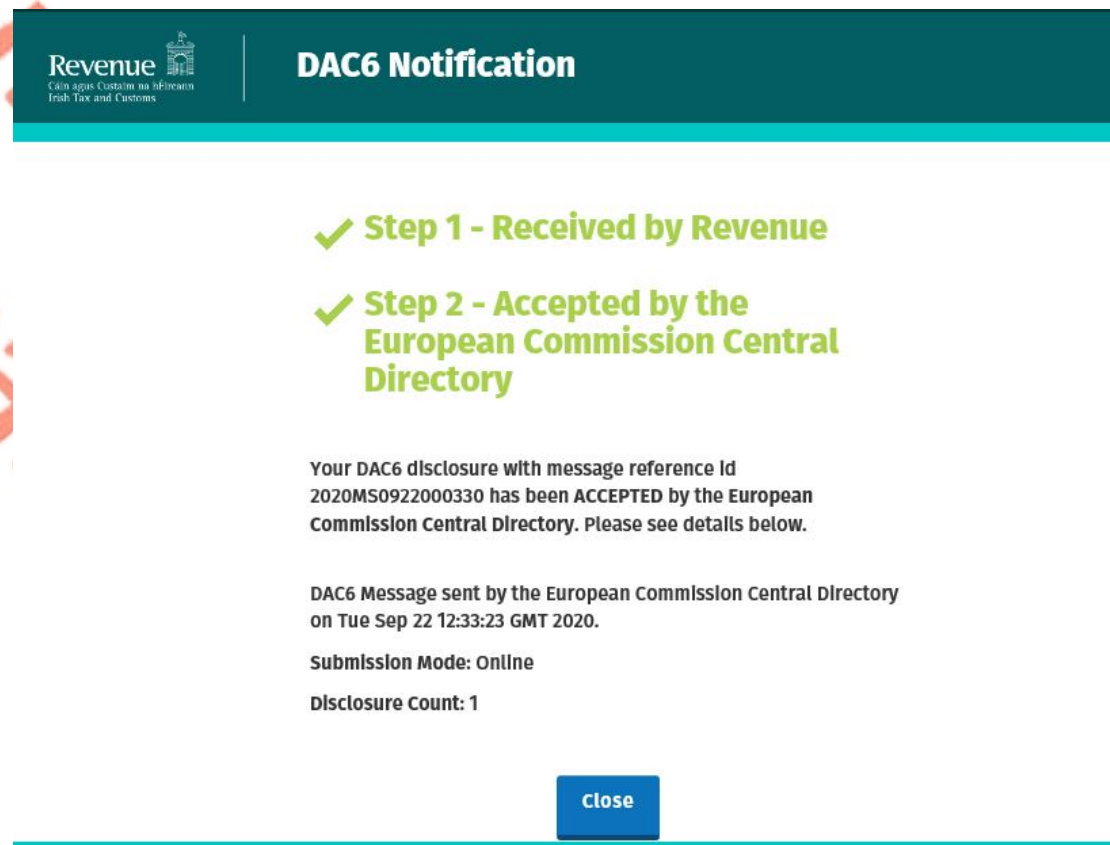



Figure 65: Customer DAC6 Notification of Acceptance screen

- 3.2.13 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file (See below), click “Close” to return to My Services, rectify the issues outlined and subsequently re-submit the online form with corrected information.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

**DAC6 Notification**

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the European Commission Central Directory**

Your DAC6 disclosure with message reference Id 2020MS0928000336 has been **REJECTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 28 13:37:55 GMT 2020.

Record Error Code:

No submitted version of Disclosure IED20200928000335, defined as an updated version, exists in the Central Directory. The Disclosure-ID cannot be defined as an updated version of the Disclosure.

[Close](#)

Figure 66: Customer DAC6 Notification Rejected screen

3.3 Customer Amending DAC6 XML file

To correct/amend a registered disclosure, the Customer will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

- 3.3.1 Customer logs on to ROS, under My Services, select "Complete a Form Online", then under select a reporting obligation choose "DAC6" from the drop-down list.

The screenshot shows the Revenue ROS interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The 'MY SERVICES' tab is active. Below the navigation bar, there's a section for 'My Frequently Used Services' with an 'Add a service' button. A search bar for 'MyEnquiries' is present. The main content area is titled 'File a Return'. Under this, the 'Complete a Form Online' option is selected. Below this, there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with 'Reporting Obligations' being selected. A dropdown menu labeled 'Select a reporting obligation' is open, showing options 'DAC2-CRS', 'DAC4-CbC', and 'DAC6'. The 'DAC6' option is highlighted. To the right of the dropdown, there's a 'Submit' button.

Figure 67: Customer File a DAC6 return screen

- 3.3.2 Click "Submit".

This screenshot is similar to Figure 67, showing the 'File a Return' section. The 'Complete a Form Online' option is selected. Under 'Reporting Obligations', the 'DAC6' option is selected in the dropdown menu. The 'Submit' button is highlighted with a red circle.

Figure 68: Customer Submit a DAC6 screen

- 3.3.3 To correct an xml submission, choose XML File upload radio button and proceed to upload the corrected XML file. To correct an online form, go to [Section 3.4](#).

Please note that the DisclosureImportInstruction should contain DAC6UPD for a correction and both the Arrangement Id and the Disclosure Id should be present in the xml file.

```
<dac6:DAC6Disclosures>  
<dac6:DisclosureImportInstruction>DAC6UPD</dac6:DisclosureImportInstruction>  
<dac6:Language>AA</dac6:Language>
```

Revenue
Let's get started on Ireland's
Irish Tax and Customs

DAC6 Return

DAC6 Online Return Facility

"Optional Information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☐ Online Form
☒ XML File Upload

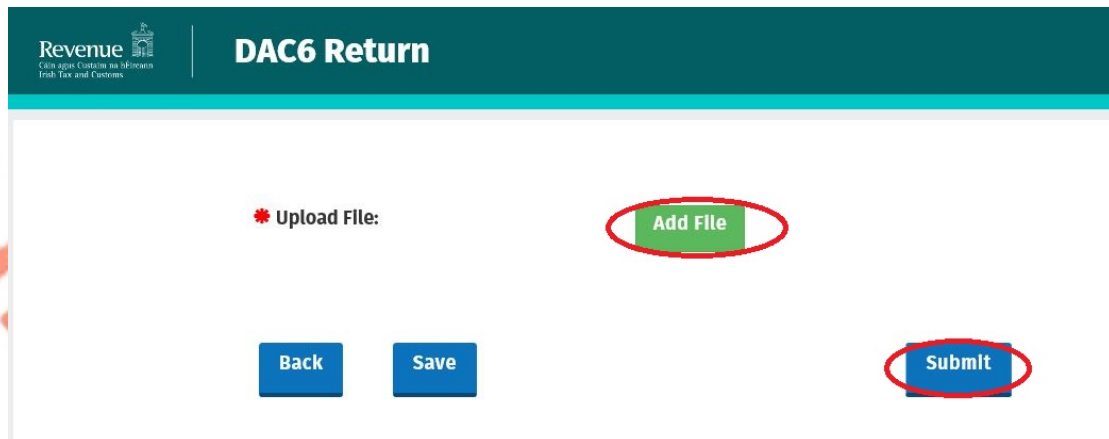
* Is this a marketable arrangement?

Please Select

Back Save Next

Figure 69: Customer DAC6 XML File Upload screen

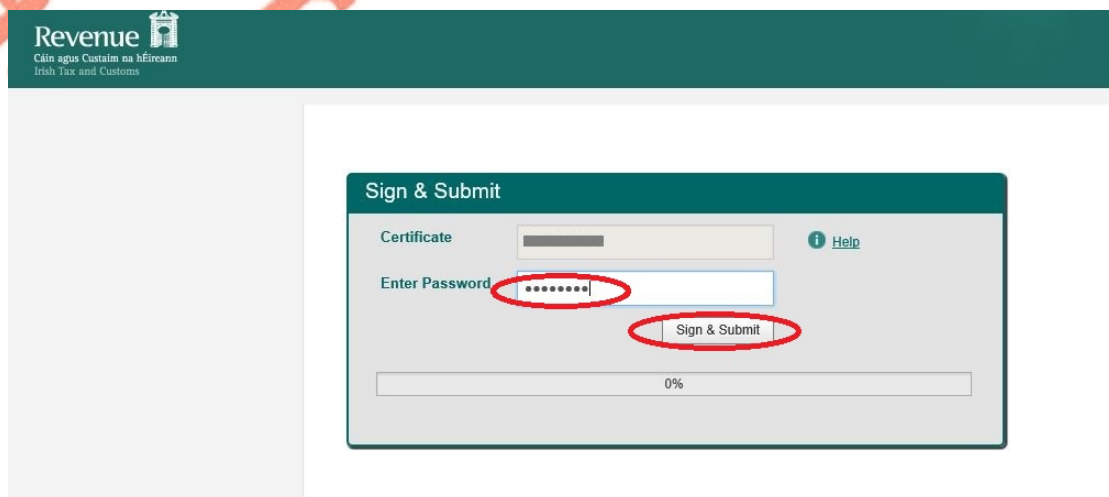
- 3.3.4 Select “Add File”, upload file from computer storage and then click “Submit”.



The screenshot shows the 'DAC6 Return' page on the Revenue website. At the top, there is a header with the Revenue logo and the text 'DAC6 Return'. Below the header, there is a section titled 'Upload File:' with a red asterisk icon. To the right of this text is a green button labeled 'Add File'. Below the 'Upload File:' text, there are three blue buttons: 'Back', 'Save', and 'Submit'. The 'Add File' button and the 'Submit' button are circled in red.

Figure 70: Customer add a DAC6 xml file and submit screen

- 3.3.5 Enter ROS password and click “Sign & Submit”.



The screenshot shows the 'Sign & Submit' screen on the Revenue website. The screen has a teal header with the Revenue logo and the text 'Sign & Submit'. Below the header, there is a form with two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field is circled in red and contains a series of asterisks. To the right of the 'Enter Password' field is a 'Sign & Submit' button, which is also circled in red. Below the input fields, there is a progress bar showing '0%'. A 'Help' link is visible next to the 'Certificate' field.

Figure 71: Customer sign and submit password screen

- 3.3.6 The following confirmation screen appears. The Customer is directed back to My Services page.

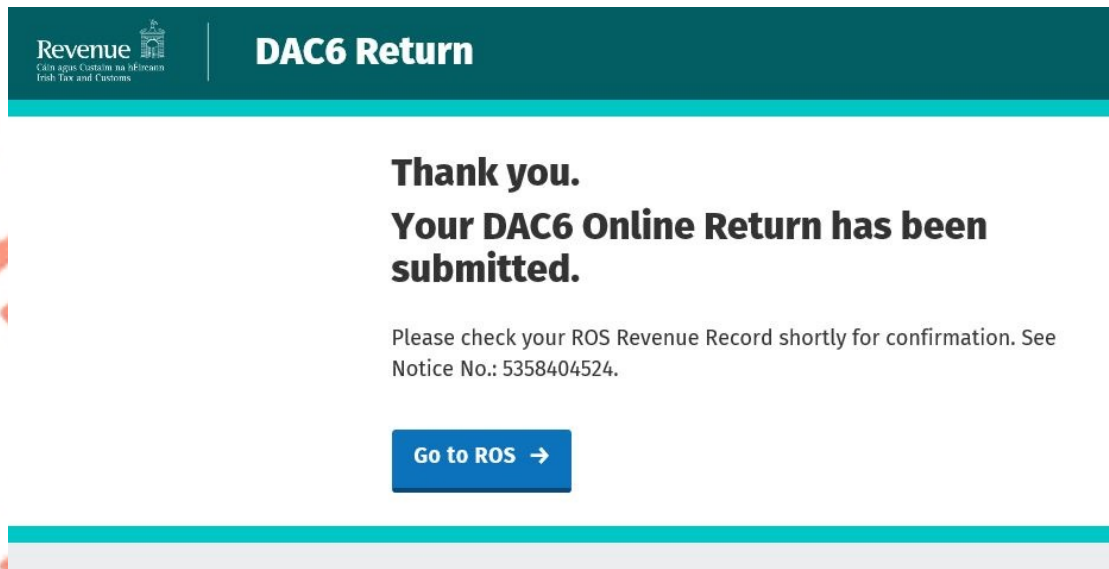


Figure 72: Customer DAC6 submission screen

- 3.3.7 The Customer will receive a new notification in their Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

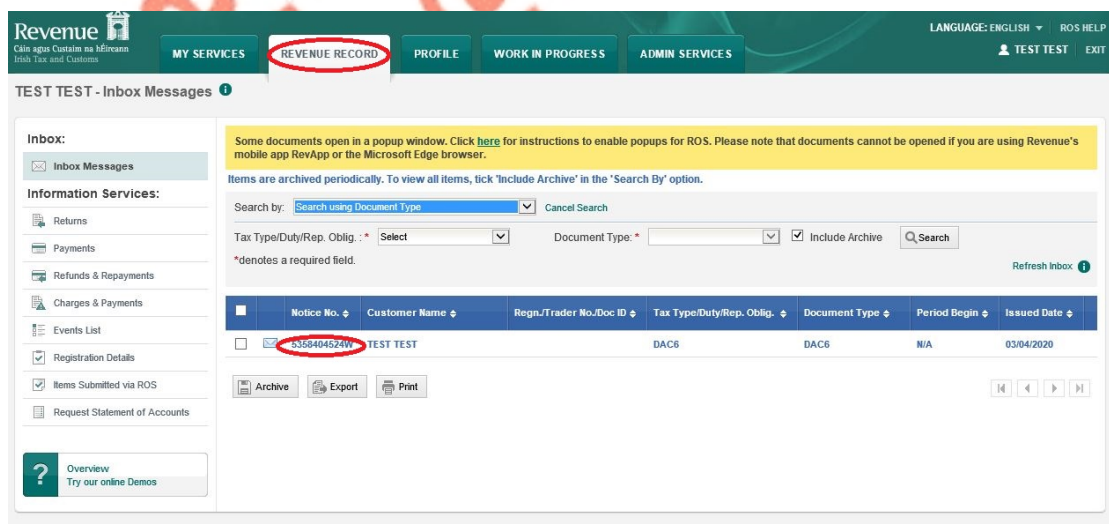


Figure 73: Customer Revenue Record screen

3.3.8 Click “Close” to return to My Services page.

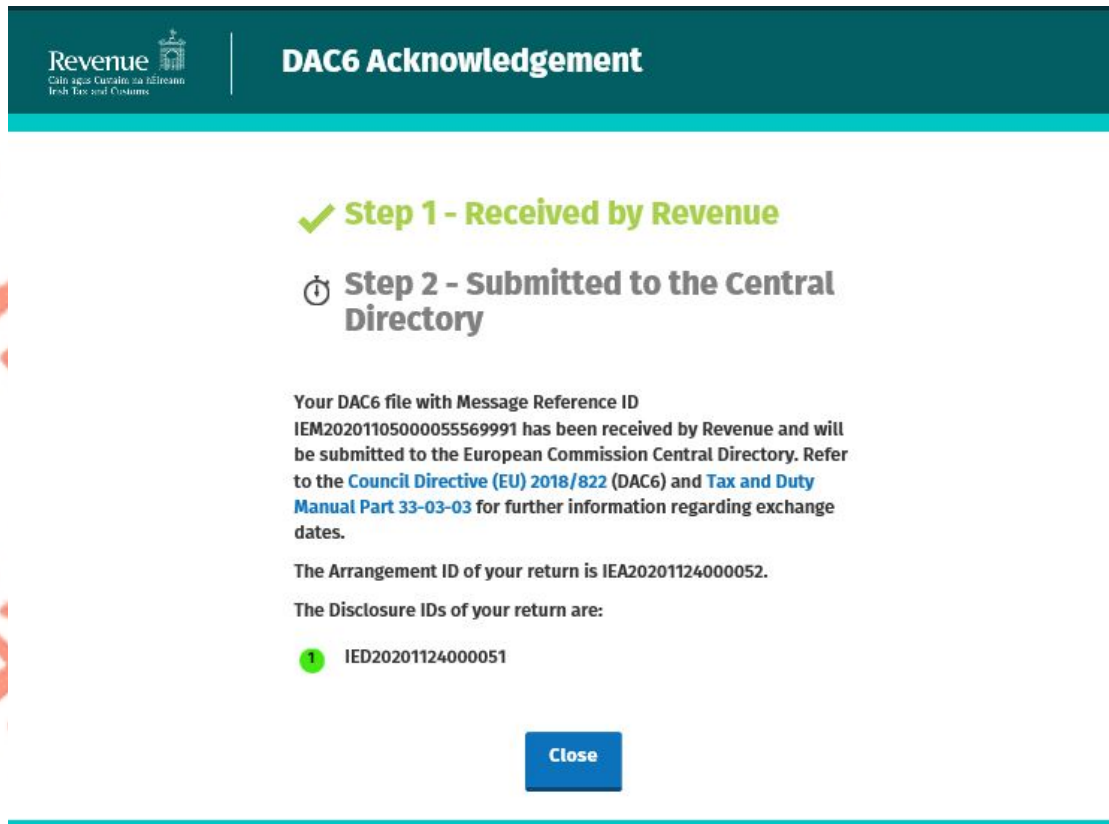


Figure 74: Customer DAC6 acknowledgement screen

3.4 Customer Amending DAC6 online form

To correct/amend a registered disclosure, the Customer will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

- 3.4.1 To amend an online submission, select the "Online Form" radio button. Choose the Amendment option, then enter the Arrangement Id and DisclosureID to be corrected.

The screenshot shows the 'DAC6 Return' header with the Revenue logo. Below it is the title 'DAC6 Online Return Facility'. A disclaimer states: "Optional information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU." The form asks to select the submission format, with 'Online Form' selected. It then asks several questions with dropdown menus: 'Is this a marketable arrangement?' (Yes), 'InitialDisclosureMA' (No), 'Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state?' (Yes), 'Please enter Arrangement Id:' (IEA20200928000334), 'Is this a new disclosure or an amendment to a registered Disclosure?' (Amendment), 'DisclosureID:' (IED20200928000335), 'Are you a relevant Taxpayer or an Intermediary?' (Relevant Taxpayer), and 'Language:' (EN). At the bottom are 'Back', 'Save', and 'Next' buttons.

Revenue
Clárú agus Cúiteamh na hÉireann
Irish Tax and Customs

DAC6 Return

DAC6 Online Return Facility

"Optional information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☒ Online Form
☐ XML File Upload

* Is this a marketable arrangement? Yes

* InitialDisclosureMA No

* Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state? Yes

* Please enter Arrangement Id: IEA20200928000334

* Is this a new disclosure or an amendment to a registered Disclosure? Amendment

* DisclosureID: IED20200928000335

* Are you a relevant Taxpayer or an Intermediary? Relevant Taxpayer

* Language: EN

Back Save Next

Figure 75: Customer online Amendment screen

3.4.2 Complete the relevant sections and click “Next”. You can click “Back” or “Save” any stage.

Revenue

Clean again. Customs too.

Irish Tax and Customs

DAC6 Return

DisclosureInformation

* ImplementingDate

22/09/2020

Reason

Please Select

* Disclosure_Name

* Disclosure_Description

Language:

EN

- +

* National Provislon

Language:

EN

- +

* Amount

currCode

EUR

* MainBenefitTest1

No

* Hallmark

Please Select

- +

* ConcernedMSs

IE

- +

Back

Save

Next

Figure 76: Customer online Amendment screen

- 3.4.3 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” any stage.

Revenue
The Irish Revenue Service
For Tax and Customs

DAC6 Return

DISCLOSING:

* ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

TIN

IssuedBy

Email

Address

Street

Building Identifier

Suite Identifier

Figure 77: Customer online Amendment screen

Floor Identifier	<input type="text"/>	
District Name	<input type="text"/>	
POB	<input type="text"/>	
City	<input type="text"/>	
PostCode	<input type="text"/>	
Country	<input type="text" value="IE"/>	
Rescountrycode	<input type="text" value="IE"/>	<input type="button" value="-"/> <input type="button" value="+"/>
Liability		
Intermedlary Nexus	<input type="text" value="Please Select"/>	
Capacity	<input type="text" value="Please Select"/>	
<input type="button" value="Back"/> <input type="button" value="Save"/>		<input type="button" value="Next"/>

Figure 78: Customer online Amendment screen

- 3.4.4 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” any stage.

Revenue
Your Right to Know the Minimum
High Tax and Country

DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

? TIN

IssuedBy - +

Email

Address

Street

Figure 79: Customer online Amendment screen

Building Identifier

Suite Identifier


Floor Identifier




District Name

POB

City

PostCode

Country 

Rescountrycode   

Taxpayer's Implementing Date

* Implementing Date

AssociatedEnterprise

Will you be providing information
about Associated Enterprises for
this Relevant Taxpayer?

☒ No
☐ Yes

Figure 80: Customer online Amendment screen

3.4.5 Enter information for Affected Persons and click “Submit”.

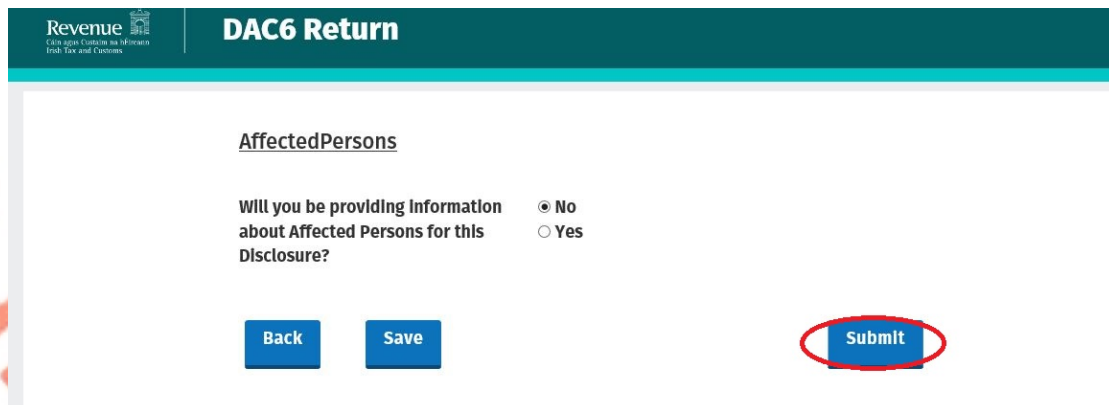


Figure 81: Customer submit Amendment screen

3.4.6 Enter Password and click “Sign and Submit”.

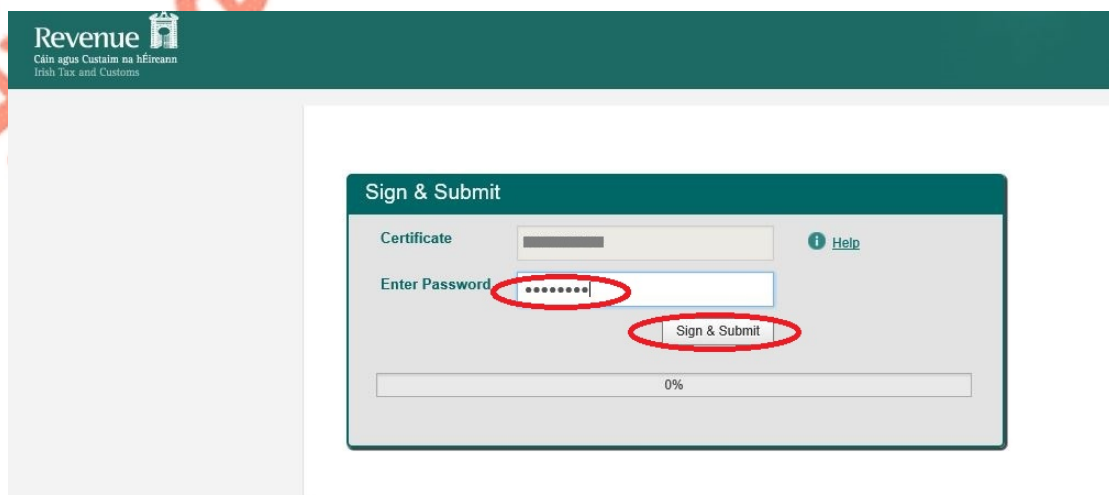


Figure 82: Customer sign and submit password screen

3.4.7 Click “Go to ROS” to return to My Services page.

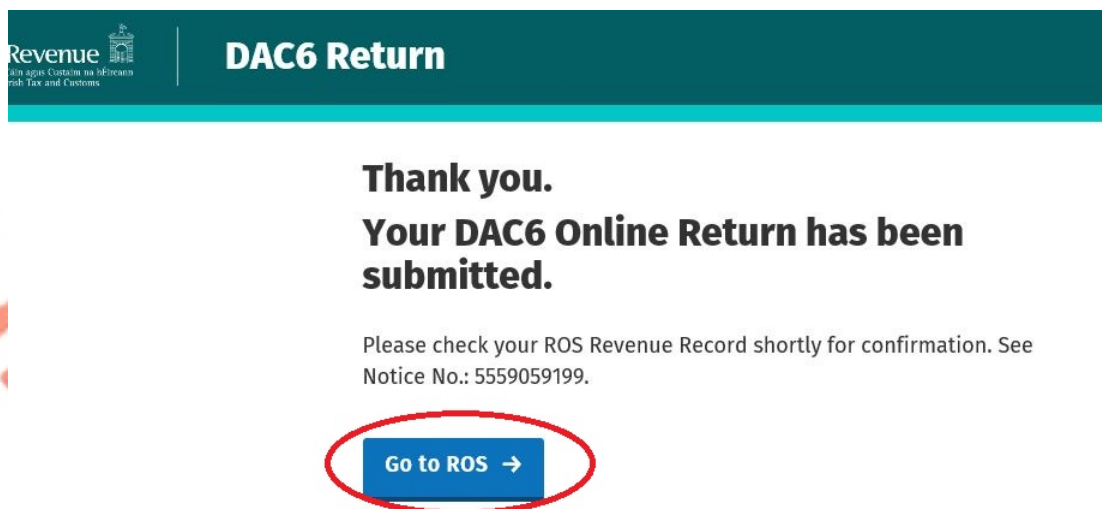


Figure 83: Customer DAC6 confirmation screen

3.4.8 The Customer will receive a new notification in their Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.

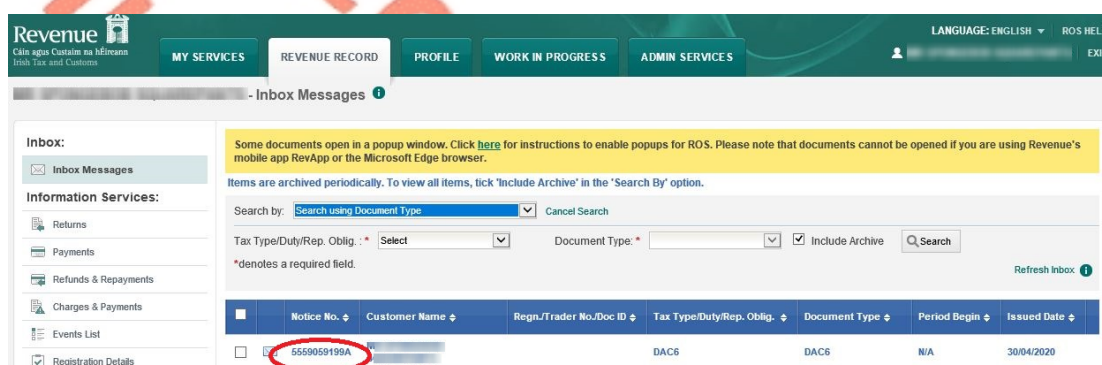
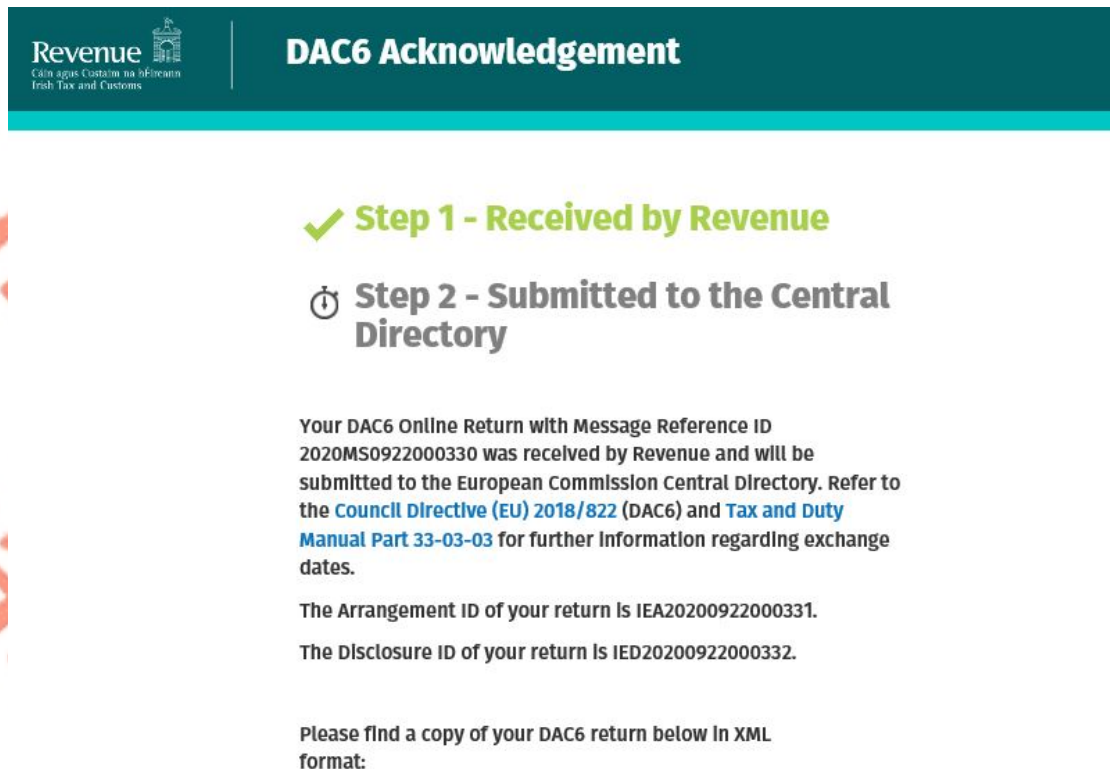


Figure 84: Customer Revenue Record screen

- 3.4.9 The Customer will receive confirmation that the online return has been submitted successfully and will receive a copy of their DAC6 return in XML format.



The screenshot shows the 'DAC6 Acknowledgement' screen from Revenue Ireland. It features a teal header with the Revenue logo and the title 'DAC6 Acknowledgement'. Below the header, there are two steps: 'Step 1 - Received by Revenue' (marked with a green checkmark) and 'Step 2 - Submitted to the Central Directory' (marked with a clock icon). The main text states that the DAC6 Online Return with Message Reference ID 2020MS0922000330 was received by Revenue and will be submitted to the European Commission Central Directory. It refers to the Council Directive (EU) 2018/822 (DAC6) and the Tax and Duty Manual Part 33-03-03 for further information. It also provides the Arrangement ID (IEA20200922000331) and the Disclosure ID (IED20200922000332). At the bottom, it asks the user to find a copy of their DAC6 return below in XML format.

Revenue
Cúla agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the Central Directory**

Your DAC6 Online Return with Message Reference ID 2020MS0922000330 was received by Revenue and will be submitted to the European Commission Central Directory. Refer to the [Council Directive \(EU\) 2018/822 \(DAC6\)](#) and [Tax and Duty Manual Part 33-03-03](#) for further Information regarding exchange dates.

The Arrangement ID of your return is IEA20200922000331.

The Disclosure ID of your return is IED20200922000332.

Please find a copy of your DAC6 return below in XML format:

Figure 85: Customer DAC6 acknowledgement status screen

```

<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmlns="urn:eu:taxud:dac6:v1">
  <Header>
    <TransmittingCountry>IE</TransmittingCountry>
    <MessageRefId>2020MS0922000330</MessageRefId>
    <Timestamp>2020-09-22T11:43:29Z</Timestamp>
  </Header>
  <ArrangementID>IEA20200922000331</ArrangementID>
  <DAC6Disclosures>
    <DisclosureID>IED20200922000332</DisclosureID>
    <DisclosureImportInstruction>DAC6INI</DisclosureImportInstruction>
    <Language>EN</Language>
    <Disclosing>
      <ID>
        <Individual>
          <IndividualName>
            <FirstName>test</FirstName>
            <LastName>test</LastName>
          </IndividualName>
          <BirthDate>1980-09-01</BirthDate>
          <BirthPlace>test</BirthPlace>
          <Address>
            <City>test</City>
            <Country>IE</Country>
          </Address>
          <ResCountryCode>IE</ResCountryCode>
        </Individual>
      </ID>
    </Disclosing>
    <InitialDisclosureMA>true</InitialDisclosureMA>
    <RelevantTaxPayers>
      <RelevantTaxpayer>
        <ID>
          <Individual>
            <IndividualName>
              <FirstName>test</FirstName>
              <LastName>test</LastName>
            </IndividualName>
            <BirthDate>1970-09-01</BirthDate>
            <BirthPlace>test</BirthPlace>
            <Address>
              <City>test</City>
              <Country>IE</Country>
            </Address>
            <ResCountryCode>IE</ResCountryCode>
          </Individual>
        </ID>
        <TaxpayerImplementingDate>2020-09-01</TaxpayerImplementingDate>
      </RelevantTaxpayer>
    </RelevantTaxPayers>
    <DisclosureInformation>
      <ImplementingDate>2020-09-22</ImplementingDate>
      <Summary>
        <Disclosure_Name>test</Disclosure_Name>
        <Disclosure_Description language="EN">test</Disclosure_Description>
      </Summary>
      <NationalProvision language="EN">test</NationalProvision>
      <Amount currCode="EUR">2000</Amount>
      <ConcernedMSs>
        <ConcernedMS>IE</ConcernedMS>
      </ConcernedMSs>
      <MainBenefitTest1>true</MainBenefitTest1>
      <Hallmarks>
        <ListHallmarks>
          <Hallmark>DAC6A1</Hallmark>
        </ListHallmarks>
      </Hallmarks>
    </DisclosureInformation>
  </DAC6Disclosures>
</DAC6_Arrangement>

```

Close

Figure 86: Customer DAC6 XML screen

Click “Close” to exit and return to Revenue Record screen

4 Section 4 – Agent Submitting DAC6 Returns

The following section details how Agents (filing on behalf of an intermediary or relevant taxpayer) upload DAC6 returns on ROS.

Please refer to Section 3 of TDM [Part 33-03-03](#) for an overview of the information that needs to be included in the DAC6 return.

Agents have the option of filing DAC6 returns by uploading XML files or using an online form. The following sections detail how to upload XML files and to file a DAC6 online form.

4.1 Agent Submitting DAC6 XML File

For efficient processing, it is recommended that individual DAC6 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file greater in size than that will be rejected by ROS.

- 4.1.1 Agent logs onto ROS under Tain Services to search for Client using Client Search or Client List. “Reporting Obligations” should be ticked.

The screenshot shows the Revenue ROS TAIN SERVICES interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is selected. Below the navigation bar, the 'Find Clients' section is visible. It contains a 'Client Search' section with a 'Search by registration number' field and a 'Search by name' field. The 'Reporting Obligations' radio button is selected. To the right, there is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons. Further right, there is a 'Last 10 Clients Accessed' section.

Figure 87: Agent find DAC6 client screen

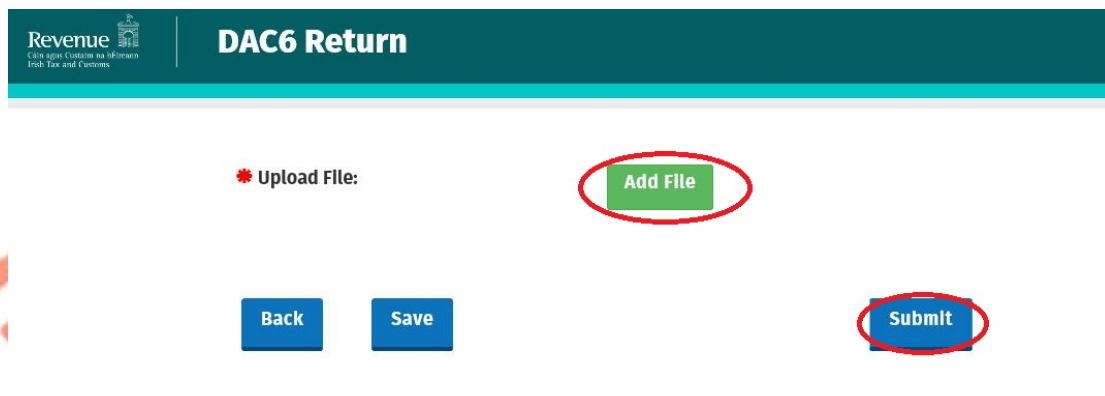
- 4.1.2 In the section marked “Complete a Form Online”, select DAC6 from the dropdown list and click “Submit”.

Figure 88: Agent complete a DAC6 return screen

- 4.1.3 Complete all sections marked with a red asterisk (*).

Figure 89: Agent select DAC6 XML File Upload screen

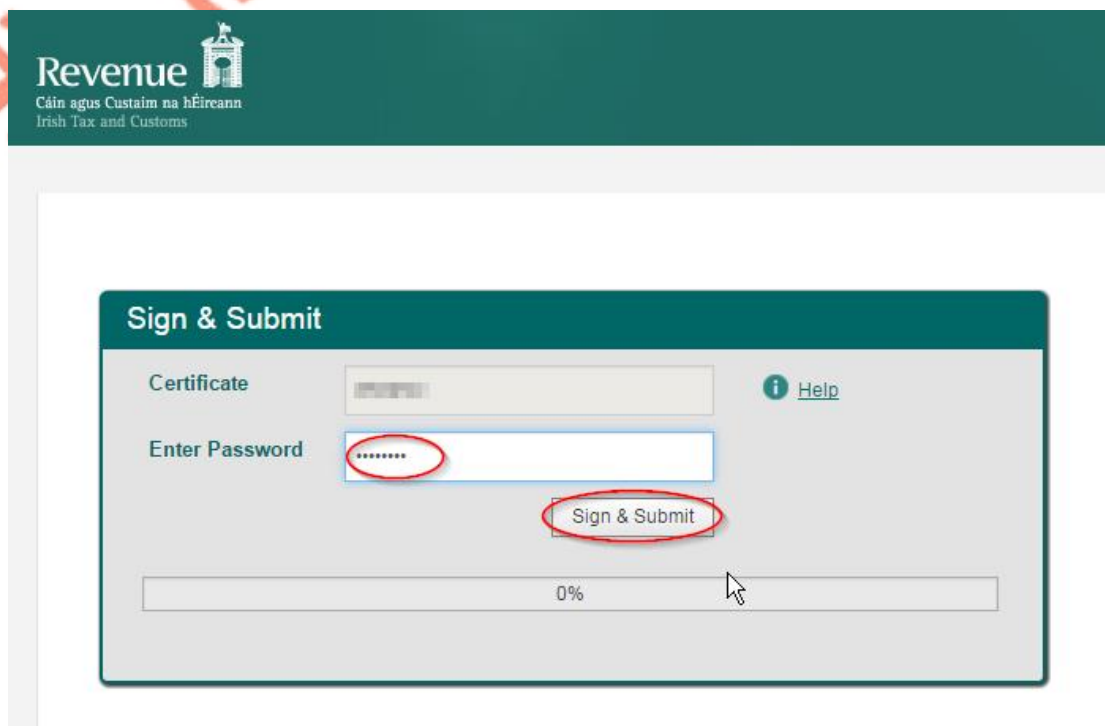
- 4.1.4 Click on “Add File” and select a file from computer storage. Click “Submit”.



The screenshot shows the 'DAC6 Return' screen. At the top, there is a header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there is a section titled 'Upload File:' with a red asterisk. To the right of this section is a green button labeled 'Add File'. Below the 'Upload File:' section, there are three buttons: 'Back', 'Save', and 'Submit'. The 'Submit' button is circled in red.

Figure 90: Agent add DAC6 XML file and submit screen

- 4.1.5 Enter ROS password and click on “Sign & Submit”.



The screenshot shows the 'Sign & Submit' screen. At the top, there is a header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there is a section titled 'Sign & Submit'. Inside this section, there is a 'Certificate' field with a masked value and a 'Help' link. Below the 'Certificate' field is an 'Enter Password' field with a masked value. To the right of the 'Enter Password' field is a button labeled 'Sign & Submit'. Below the 'Sign & Submit' button is a progress bar showing 0%.

Figure 91: Agent sign and submit password screen

- 4.1.6 The following confirmation screen appears. The Agent is directed back to Client Services page.

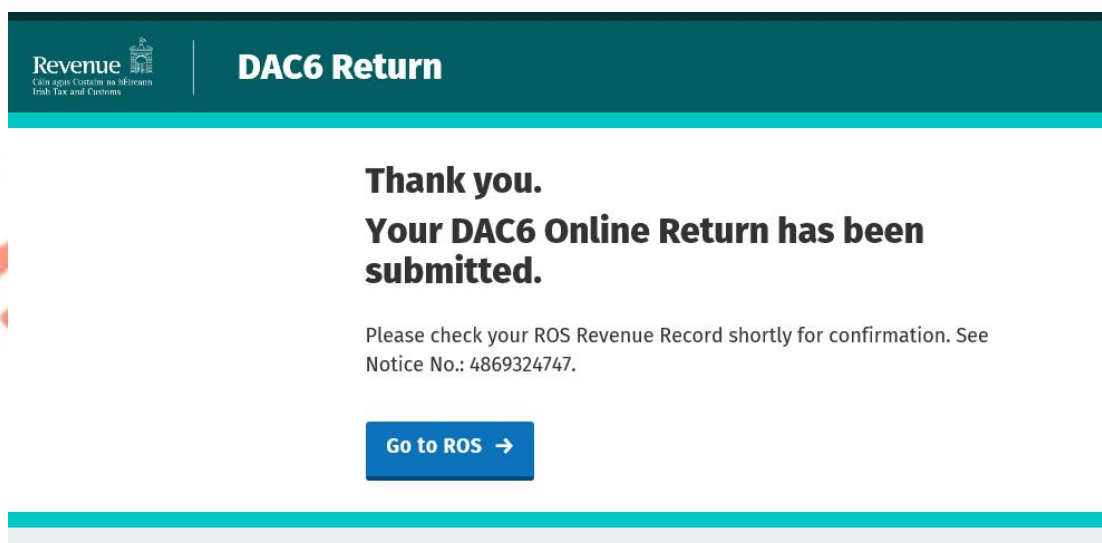


Figure 92: Agent DAC6 return status screen

- 4.1.7 The Agent will receive a new notification in the Client Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

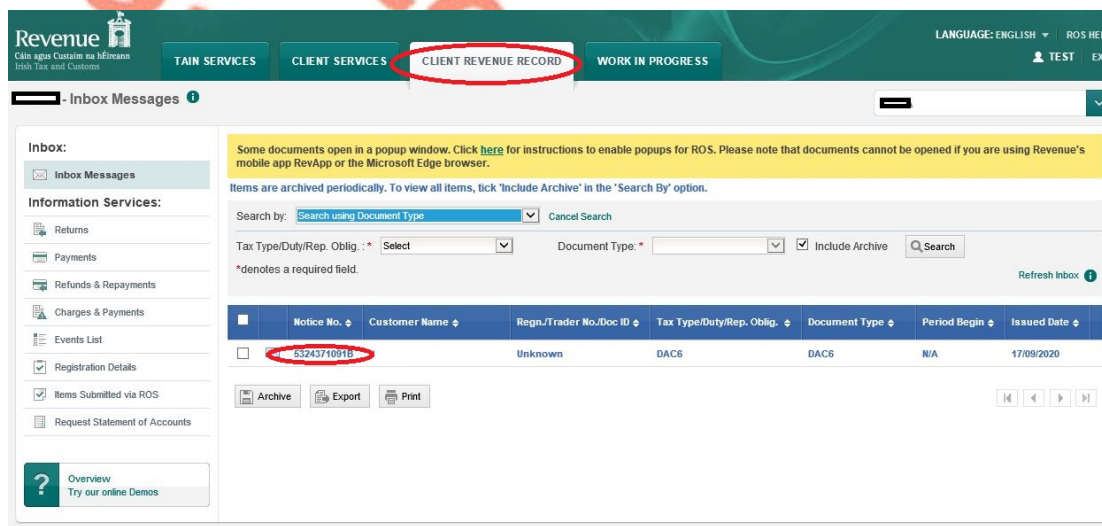


Figure 93: Agent Revenue Record screen

4.1.8 Click “Close” to exit and return to Revenue Record screen.

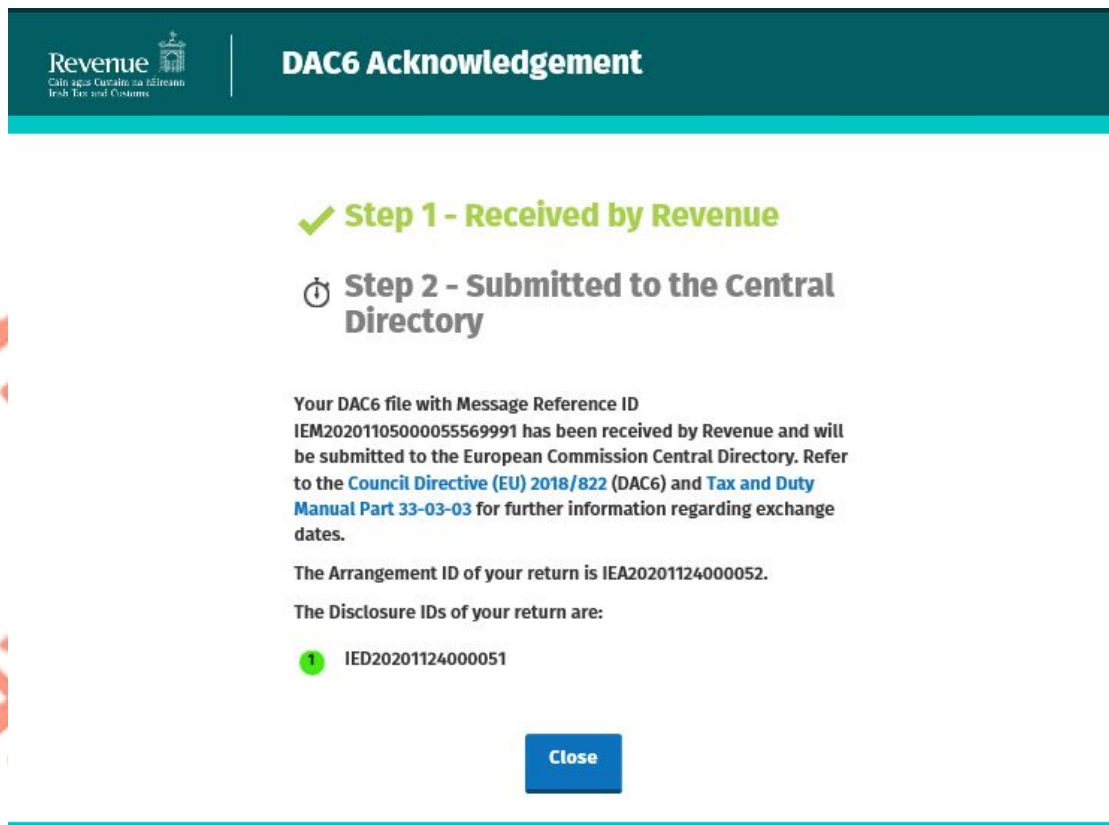
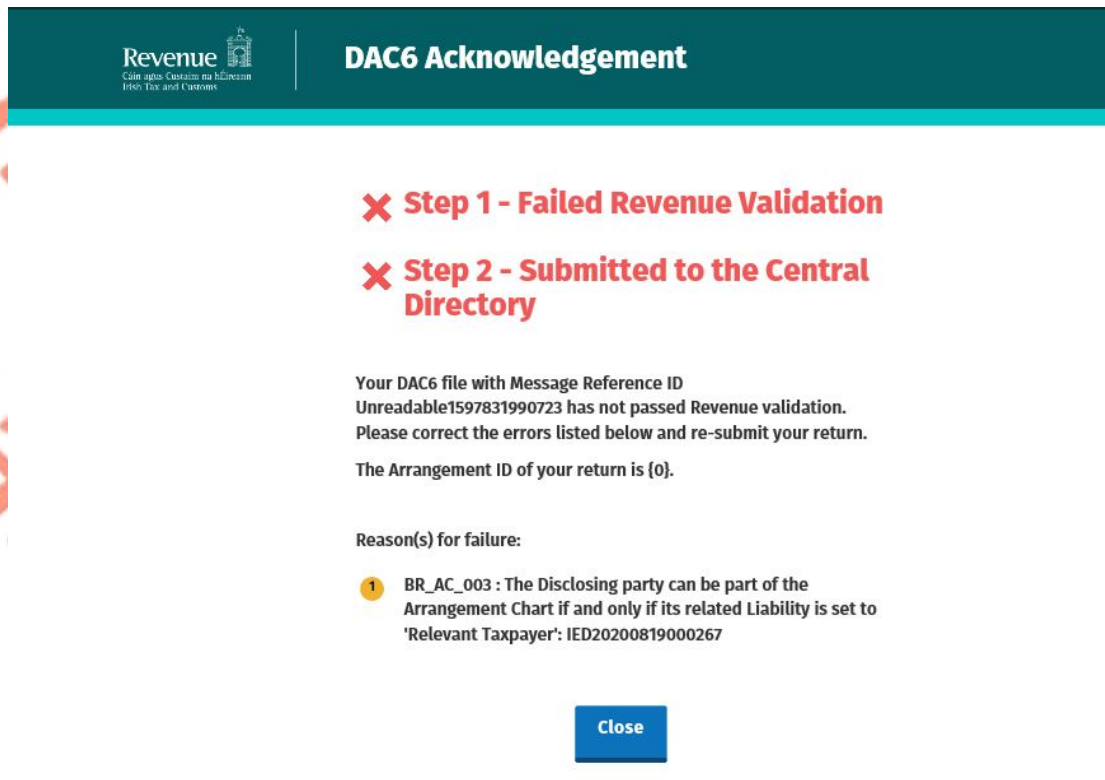


Figure 94: Agent DAC6 acknowledgement screen

- 4.1.9 Where a DAC6 file submission fails, the screen below will be presented. As ROS uses real time validation, files are validated at upload and errors encountered are reflected in the Revenue Record. Click “Close” to return to Client Services screen in order to rectify the issues outlined and re-submit the xml file.



The screenshot shows a web interface for 'Revenue' (Cúnamas, Customs na hÉireann / Irish Tax and Customs). The title is 'DAC6 Acknowledgement'. The main content area has a red header with two failed steps: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. Below this, a message states: 'Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}.' Under 'Reason(s) for failure:', there is one error: '1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. A blue 'Close' button is at the bottom right.

Revenue
Cúnamas, Customs na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✗ **Step 1 - Failed Revenue Validation**

✗ **Step 2 - Submitted to the Central Directory**

Your DAC6 file with Message Reference ID
Unreadable1597831990723 has not passed Revenue validation.
Please correct the errors listed below and re-submit your return.
The Arrangement ID of your return is {0}.

Reason(s) for failure:

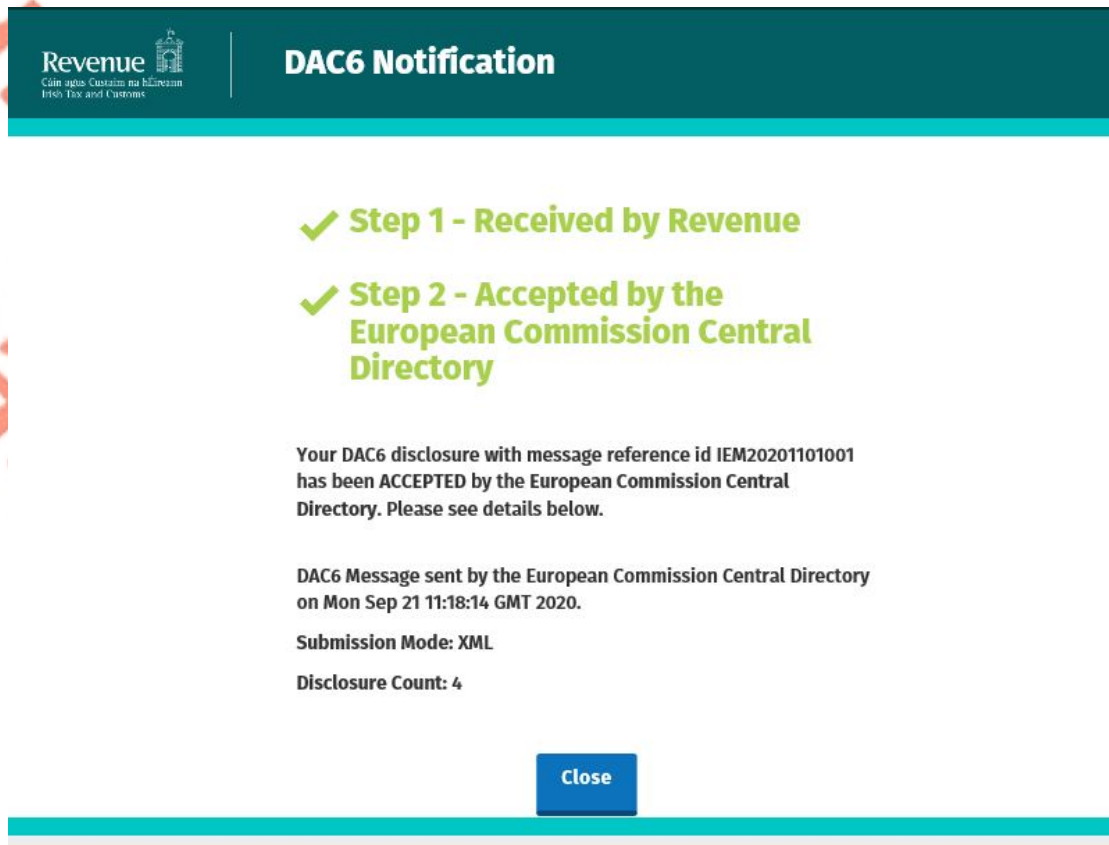
- 1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267

Close

Figure 95: Agent DAC6 failed validation screen

- 4.1.10 Following exchange of the DAC6 file with the European Commission Central Directory a notification is displayed detailing acceptance of the file Step 2. Click “Close” to return to the Tain Services screen.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.



The screenshot shows a notification window titled "DAC6 Notification" with the Revenue logo on the left. The main content area has a light blue background and displays two green checkmarks indicating successful steps: "Step 1 - Received by Revenue" and "Step 2 - Accepted by the European Commission Central Directory". Below this, a message states: "Your DAC6 disclosure with message reference id IEM20201101001 has been ACCEPTED by the European Commission Central Directory. Please see details below." Further details include: "DAC6 Message sent by the European Commission Central Directory on Mon Sep 21 11:18:14 GMT 2020.", "Submission Mode: XML", and "Disclosure Count: 4". A blue "Close" button is located at the bottom right of the notification area.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the European Commission Central Directory**

Your DAC6 disclosure with message reference id IEM20201101001 has been **ACCEPTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 21 11:18:14 GMT 2020.

Submission Mode: XML

Disclosure Count: 4

Close

Figure 96: Agent DAC6 notification Accepted screen

- 4.1.11 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed at Step 2 detailing rejection of the file the Agent should return to the Tain Services screen, rectify the issues outlined and subsequently re-submit the xml file.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

Revenue
Cúla agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the European Commission Central Directory**

Your DAC6 disclosure with message reference Id 2020MS0928000336 has been **REJECTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 28 13:37:55 GMT 2020.

Record Error Code:

No submitted version of Disclosure IED20200928000335, defined as an updated version, exists in the Central Directory. The Disclosure-ID cannot be defined as an updated version of the Disclosure.

Close

Figure 97: Agent DAC6 notification Rejected screen

4.2 Agent submitting online DAC6 Form

The DAC6 online form provides for **one** disclosure per online form. Multiple submissions of DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*).

4.2.1 Agent logs on to ROS, search for Client using Client Search or Client List.

Revenue
Cais agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

Client Search
Search by registration number:
☐ Tax Registrations ☒ Reporting Obligations
Select a reporting obligation...
Enter registration no. Search
Search by name:
Enter surname Search

Your Client List
You can access and export your full list of clients here.
View Client List Export Client List
Or you can display all new clients from a certain date:
Enter date Display

Last 10 Clients Accessed

Figure 98: Agent search for DAC6 client list screen

4.2.2 Under “Complete a Form On-Line” Agent selects “DAC6” from the dropdown list. Click “Submit”.

Revenue
Cais agus Custaim na hÉireann
Irish Tax and Customs


TAIN SERVICES **CLIENT SERVICES** CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

File a Return

Complete a Form Online
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.
☐ Tax Registrations ☒ Reporting Obligations
DAC6 DAC6 Submit
Upload Form(s) Completed Offline

Figure 99: Agent complete a DAC6 form online screen

- 4.2.3 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

**DAC6 Return**

DAC6 Online Return Facility

"Optional Information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☒ Online Form
☐ XML File Upload

* Is this a marketable arrangement? Please Select

* InitialDisclosureMA Please Select

* Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state? Please Select

* Is this a new disclosure or an amendment to a registered Disclosure? New

* Are you a relevant Taxpayer or an Intermediary? Please Select

* Language: EN

Back Save Next

Figure 100: Agent DAC6 online form screen

- 4.2.4 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

Revenue
Eascann Comhairle na hÉireann
Irish Tax and Customs

DAC6 Return

DisclosureInformation

* **ImplementingDate**

Reason

* **Disclosure_Name**

* **Disclosure_Description**

Language: - +

* **National Provision**

Language: - +

* **Amount**

currCode

* **MainBenefitTest1**

* **Hallmark** - +

* **ConcernedMSS** - +

Figure 101: Agent DAC6 online return information screen

4.2.5 Complete the relevant sections and click “Next”.

You can click “Back” or “Save” at any stage.

Please note that when the TIN of an intermediary or taxpayer is not known to the person making the return, the address of such intermediary or taxpayer is required. In all other cases the TIN must be provided.

Revenue
Lithuania Customs and Excise
Ind. Tax and Customs

DAC6 Return

DISCLOSING:

* ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Figure 102: Agent DAC6 online return information screen

Suffix	<input type="text"/>	
General Suffix	<input type="text"/>	
* BirthDate	<input type="text" value="28/09/2000"/>	
* BirthPlace	<input type="text" value="TEST"/>	
TIN	<input type="text"/>	
IssuedBy	<input type="text" value="Please Select"/>	<input type="button" value="-"/> <input type="button" value="+"/>
Email	<input type="text"/>	
Address		
Street	<input type="text"/>	
Building Identifier	<input type="text"/>	
Suite Identifier	<input type="text"/>	
Floor Identifier	<input type="text"/>	
District Name	<input type="text"/>	
POB	<input type="text"/>	
City	<input type="text" value="DUBLIN"/>	
PostCode	<input type="text"/>	
Country	<input type="text" value="IE"/>	
Rescountrycode	<input type="text" value="IE"/>	<input type="button" value="-"/> <input type="button" value="+"/>
Liability		
Relevant Taxpayer Nexus	<input type="text" value="Please Select"/>	
Capacity	<input type="text" value="Please Select"/>	

Figure 103: Agent DAC6 online return information screen

- 4.2.6 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

Revenue
Calculates and collects the following
Irish Tax and Customs

DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

i TIN

IssuedBy - +

Email

Address

Street

Figure 104: Agent DAC6 online return information screen

Building Identifier	<input type="text"/>
Suite Identifier	<input type="text"/>
Floor Identifier	<input type="text"/>
District Name	<input type="text"/>
POB	<input type="text"/>
City	<input type="text"/>
PostCode	<input type="text"/>
Country	<input type="text" value="IE"/>
Rescountrycode	<input type="text" value="IE"/>

-

+

Taxpayer's Implementing Date

* Implementing Date

AssociatedEnterprise

Will you be providing Information about Associated Enterprises for this Relevant Taxpayer?

☒ No
☐ Yes

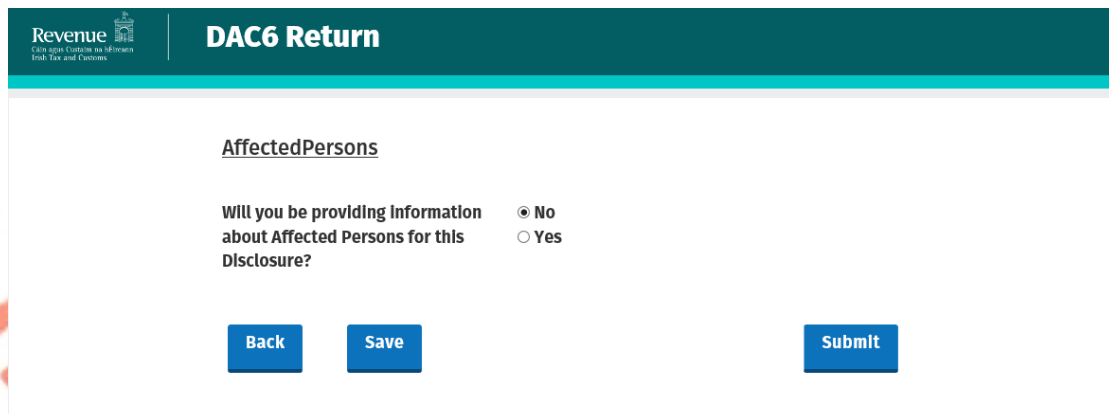
Back

Save

Next

Figure 105: Agent DAC6 online return information screen

4.2.7 Affected Persons information. Click “Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

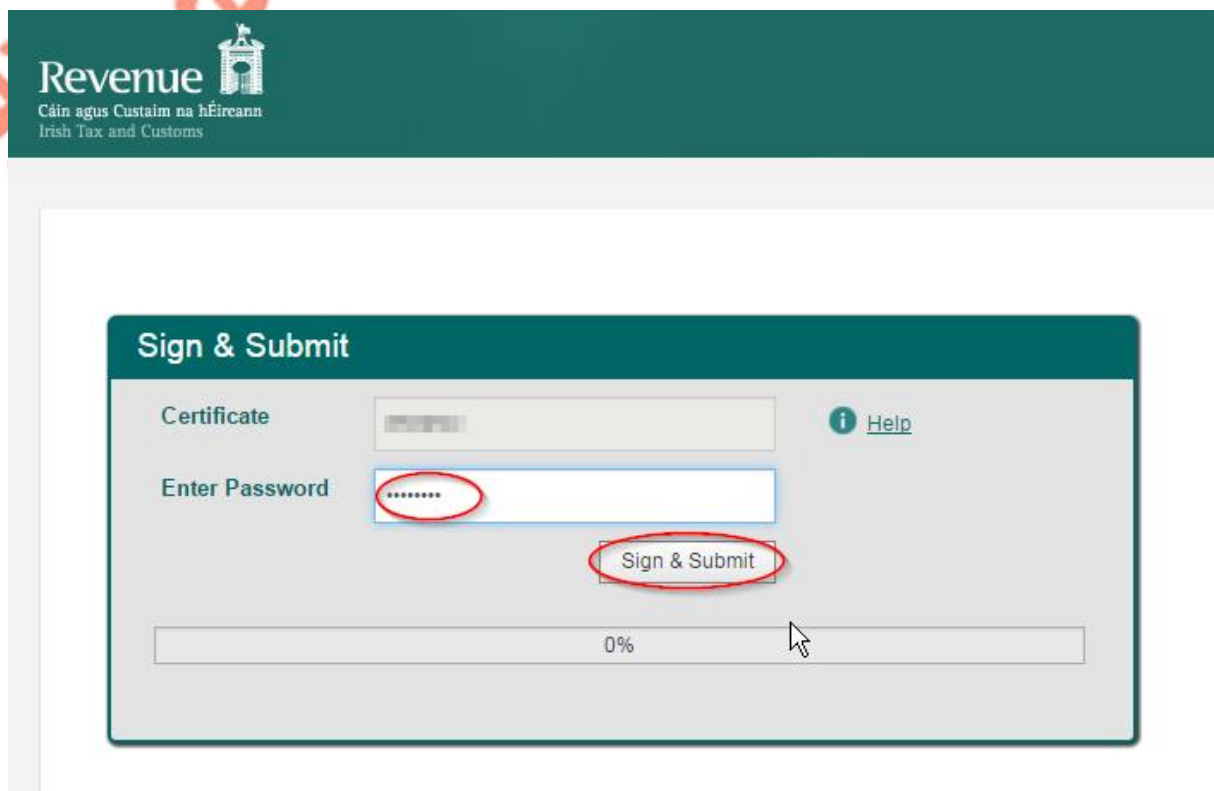
Will you be providing Information about Affected Persons for this Disclosure?

☒ No
☐ Yes

Back Save Submit

Figure 106: Agent DAC6 online submission screen

4.2.8 Agent enters Password and clicks “Sign & Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

Sign & Submit

0%

Figure 107: Agent sign and submit password screen

4.2.9 Click “Go to ROS” to return to Client Services page.

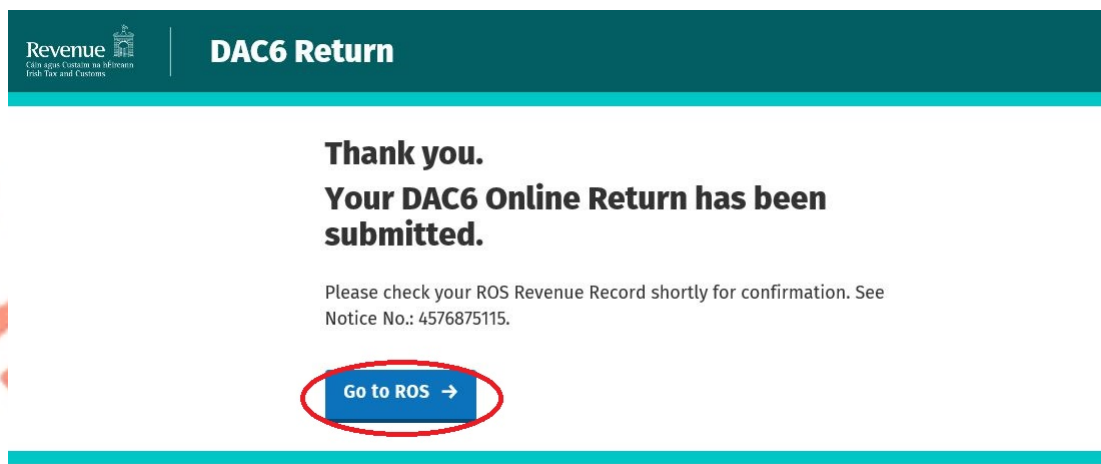


Figure 108; Agent DAC6 status screen

4.2.10 The Agent will receive a new notification in the Client Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.

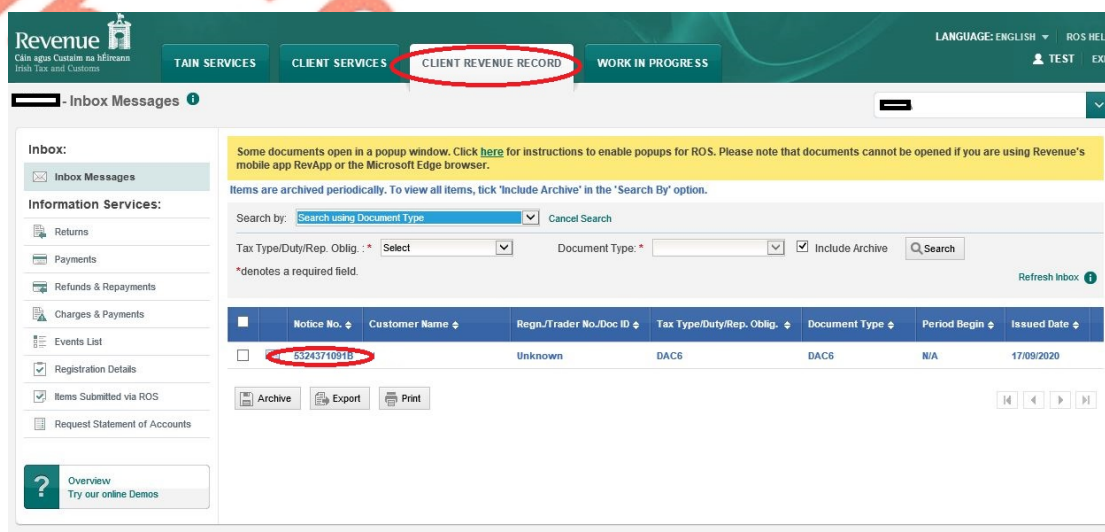



Figure 109: Agent Revenue Record screen

- 4.2.11 The following notice appears which the Agent may wish to print for their records. Click “Close” to return to Revenue Record.

**DAC6 Acknowledgement**

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the Central Directory**

Your DAC6 Online Return with Message Reference ID 2020MS0928000336 was received by Revenue and will be submitted to the European Commission Central Directory. Refer to the [Council Directive \(EU\) 2018/822](#) (DAC6) and [Tax and Duty Manual Part 33-03-03](#) for further information regarding exchange dates.

The Arrangement ID of your return is IEA20200928000334.

The Disclosure ID of your return is IED20200928000335.

Please find a copy of your DAC6 return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmlns="urn:eu:taxud:dac6:v1">
  <Header>
    <TransmittingCountry>IE</TransmittingCountry>
    <MessageRefId>2020MS0928000336</MessageRefId>
    <Timestamp>2020-09-23T10:56:02Z</Timestamp>
  </Header>
  <ArrangementID>IEA20200928000334</ArrangementID>
</DAC6_Arrangement>
```

Figure 110: Agent DAC6 acknowledgement screen

```

<ArrangementID>IEA20200928000334</ArrangementID>
<DAC6Disclosures>
  <DisclosureID>IED20200928000335</DisclosureID>
  <DisclosureImportInstruction>DAC6UPD</DisclosureImportInstruction>
  <Language>EN</Language>
  <Disclosing>
    <ID>
      <Individual>
        <IndividualName>
          <FirstName>TEST</FirstName>
          <LastName>TEST</LastName>
        </IndividualName>
        <BirthDate>2000-09-28</BirthDate>
        <BirthPlace>TEST</BirthPlace>
        <Address>
          <City>DUBLIN</City>
          <Country>IE</Country>
        </Address>
        <ResCountryCode>IE</ResCountryCode>
      </Individual>
    </ID>
  </Disclosing>
  <InitialDisclosureMA>true</InitialDisclosureMA>
  <RelevantTaxPayers>
    <RelevantTaxpayer>
      <ID>
        <Individual>
          <IndividualName>
            <FirstName>TEST</FirstName>
            <LastName>TEST</LastName>
          </IndividualName>
          <BirthDate>1980-09-28</BirthDate>
          <BirthPlace>IRELAND</BirthPlace>
          <Address>
            <City>CORK</City>
            <Country>IE</Country>
          </Address>
          <ResCountryCode>IE</ResCountryCode>
          <ResCountryCode>IE</ResCountryCode>
        </Individual>
      </ID>
      <TaxpayerImplementingDate>2020-09-28</TaxpayerImplementingDate>
    </RelevantTaxpayer>
  </RelevantTaxPayers>
  <DisclosureInformation>
    <ImplementingDate>2020-09-22</ImplementingDate>
    <Summary>
      <Disclosure_Name>TEST</Disclosure_Name>
      <Disclosure_Description language="EN">TEST</Disclosure_Description>
    </Summary>
    <NationalProvision language="EN">TEST</NationalProvision>
    <Amount currCode="EUR">1000</Amount>
    <ConcernedMSs>
      <ConcernedMS>IE</ConcernedMS>
    </ConcernedMSs>
    <MainBenefitTest1>true</MainBenefitTest1>
    <Hallmarks>
      <ListHallmarks>
        <Hallmark>DAC6A1</Hallmark>
      </ListHallmarks>
    </Hallmarks>
  </DisclosureInformation>
</DAC6Disclosures>
</DAC6_Arrangement>

```

Close

Figure 111: Agent DAC6 acknowledgement xml screen

- 4.2.12 Where a DAC6 submission fails, the screen below will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen click “Close” to return to My Services screen in order to rectify the issues outlined and re-submit the online form with corrected information.

The screenshot shows a web interface for the Revenue. At the top, there is a teal header with the Revenue logo on the left and the title "DAC6 Acknowledgement" on the right. Below the header, the main content area has a white background. It features two red "X" icons followed by the text "Step 1 - Failed Revenue Validation" and "Step 2 - Submitted to the Central Directory". Below this, a message states: "Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}." Underneath, it says "Reason(s) for failure:" followed by a yellow circle with the number "1" and the text: "BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267". At the bottom center, there is a blue button labeled "Close".

Revenue
Cúin agus Cúistáin na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✗ Step 1 - Failed Revenue Validation

✗ Step 2 - Submitted to the Central Directory

Your DAC6 file with Message Reference ID
Unreadable1597831990723 has not passed Revenue validation.
Please correct the errors listed below and re-submit your return.
The Arrangement ID of your return is {0}.

Reason(s) for failure:

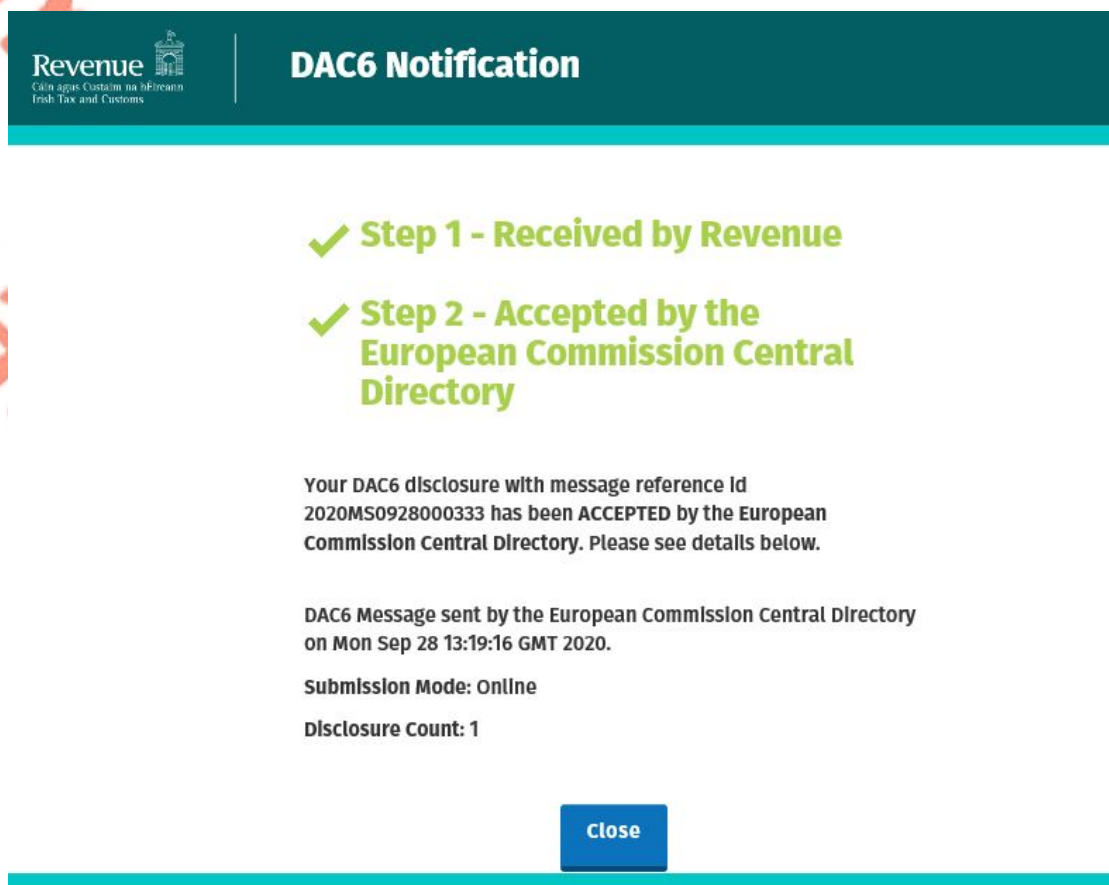
1 BR_AC_003 : The Disclosing party can be part of the
Arrangement Chart if and only if its related Liability is set to
'Relevant Taxpayer': IED20200819000267

Close

Figure 112: Agent DAC6 online Failed Validation screen

- 4.2.13 Following exchange of the DAC6 file with the European Commission Central Directory a notification is displayed detailing acceptance of the file Step 2. Click “Close” to return to the Tain Services screen.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.



Revenue
Cúlaí agus Cúistíom na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the European Commission Central Directory**

Your DAC6 disclosure with message reference Id 2020MS0928000333 has been **ACCEPTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 28 13:19:16 GMT 2020.

Submission Mode: Online

Disclosure Count: 1

Close

Figure 113: Agent DAC6 online Accepted screen

- 4.2.14 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file at Step 2 the Agent should return to the Tain Services screen, rectify the issues outlined and subsequently re-submit the online form.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the European Commission Central Directory**

Your DAC6 disclosure with message reference Id 2020MS0928000336 has been **REJECTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Mon Sep 28 13:37:55 GMT 2020.

Record Error Code:

No submitted version of Disclosure IED20200928000335, defined as an updated version, exists in the Central Directory. The Disclosure-ID cannot be defined as an updated version of the Disclosure.

Close

Figure 114: Agent DAC6 online Rejected screen

4.3 Agent correcting/amending a DAC6 XML file

To correct/amend a registered disclosure, the Agent will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

4.3.1 Agent logs on to ROS, search for Client using Client Search or Client List.

The screenshot shows the Revenue Client Services interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is active. Below the navigation bar, the 'Find Clients' section is displayed. It includes a 'Client Search' section with options to search by registration number or name. The 'Reporting Obligations' radio button is selected. There are input fields for 'Enter registration no.' and 'Enter surname', each with a 'Search' button. To the right, the 'Your Client List' section allows users to view or export the full list of clients. A 'Last 10 Clients Accessed' section is also visible on the far right.

Figure 115: Agent search for DAC6 client list screen

4.3.2 Under "Complete a Form On-Line" Agent selects "DAC6" from the dropdown list. Click "Submit".


The screenshot shows the Revenue Client Services interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'File a Return' section is displayed. It includes a 'Complete a Form Online' section with a dropdown menu showing 'DAC6'. The 'Submit' button is highlighted. Below this, there is an option to 'Upload Form(s) Completed Offline'.

Figure 116: Agent DAC6 online return selection screen

- 4.3.3 To correct an xml submission, chose XML File Upload radio button and proceed to upload the corrected XML file. To correct an online form, please go to Section 4.4.

Please note that the DisclosureImportInstruction should contain DAC6UPD for a correction and both the Arrangement Id and the Disclosure Id should be present in the xml file.

```
<dac6:DAC6Disclosures>
<dac6:DisclosureImportInstruction>DAC6UPD</dac6:DisclosureImportInstruction>
<dac6:Language>AA</dac6:Language>
```



DAC6 Online Return Facility

"Optional Information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☐ Online Form
☒ XML File Upload

* Is this a marketable arrangement?

Please Select

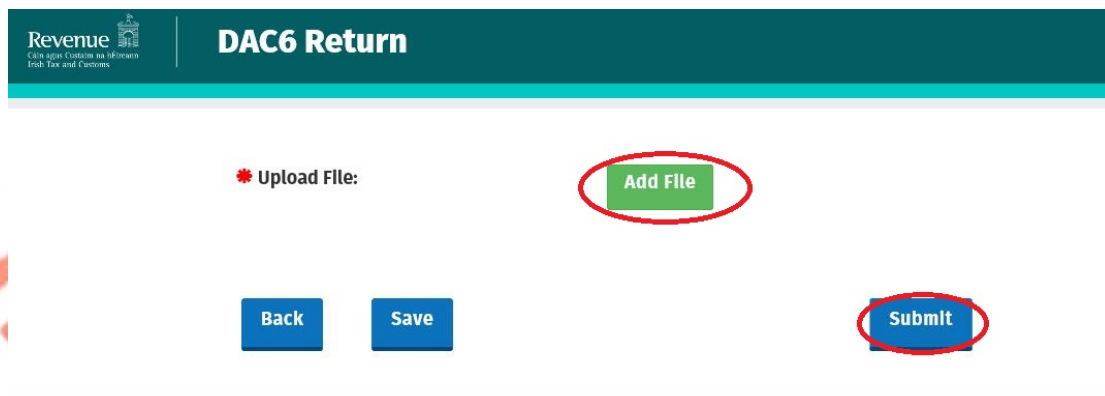
Back

Save

Next

Figure 117: Agent DAC6 XML file upload correction screen

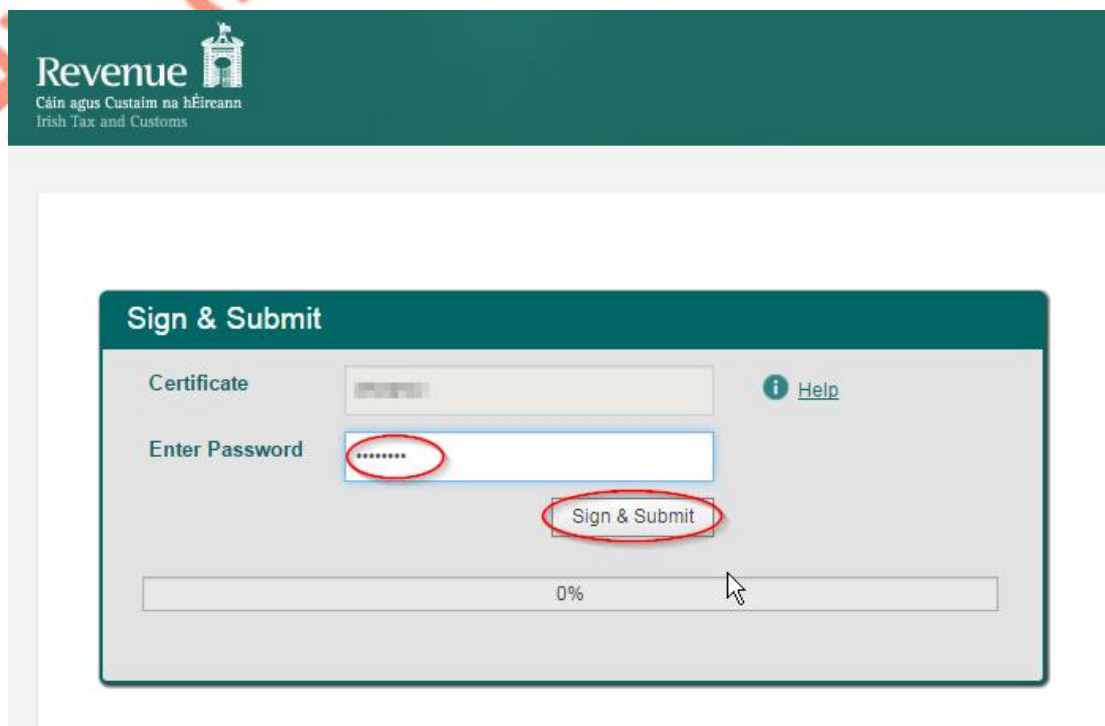
- 4.3.4 Click on “Add File” and select a file from computer storage. Click “Submit”



The screenshot shows the 'DAC6 Return' screen. At the top, there is a header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there is a section titled 'Upload File:' with a red asterisk. To the right of this section is a green button labeled 'Add File'. Below the 'Add File' button, there are three blue buttons: 'Back', 'Save', and 'Submit'. The 'Submit' button is circled in red.

Figure 118: Agent DAC6 add XML file and submit screen

- 4.3.5 Enter ROS password and click on “Sign & Submit”



The screenshot shows the 'Sign & Submit' screen. At the top, there is a header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there is a section titled 'Sign & Submit'. Inside this section, there are two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field is circled in red. To the right of the 'Enter Password' field is a green button labeled 'Sign & Submit', which is also circled in red. Below the input fields, there is a progress bar showing 0%.

Figure 119: Agent sign and submit screen

- 4.3.6 The following confirmation screen appears. The Agent is directed back to Client Revenue Record screen.

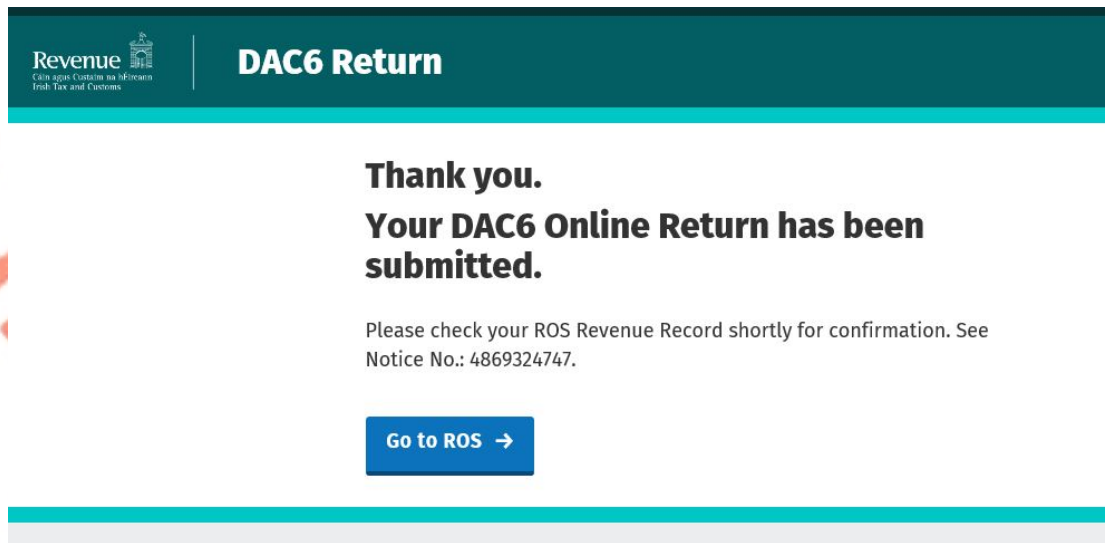


Figure 120: Agent DAC6 return status screen

- 4.3.7 The Agent will receive a new notification in the Client Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

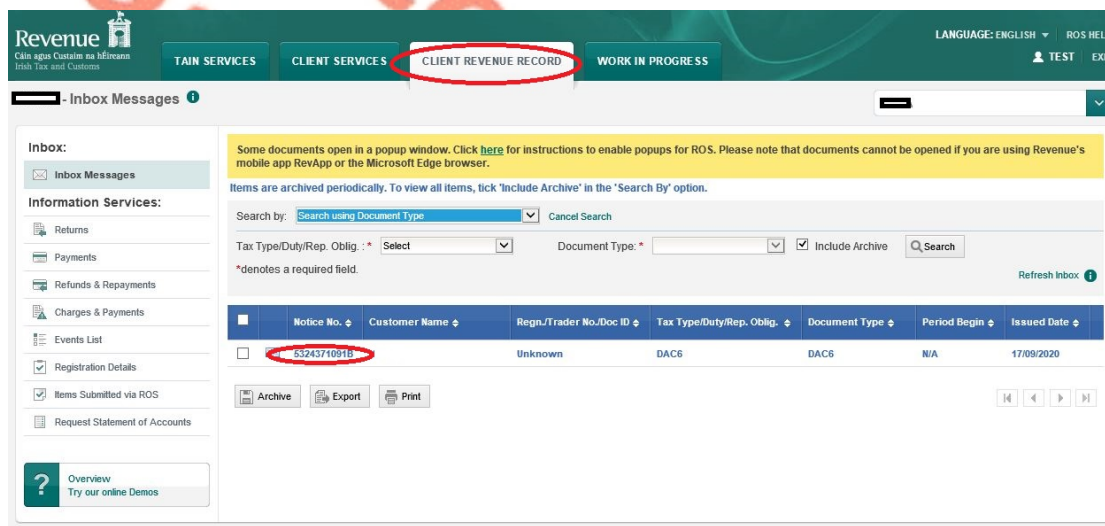


Figure 121: Agent Revenue Record screen

4.3.8 Click “Close” to exit and return to Revenue Record screen

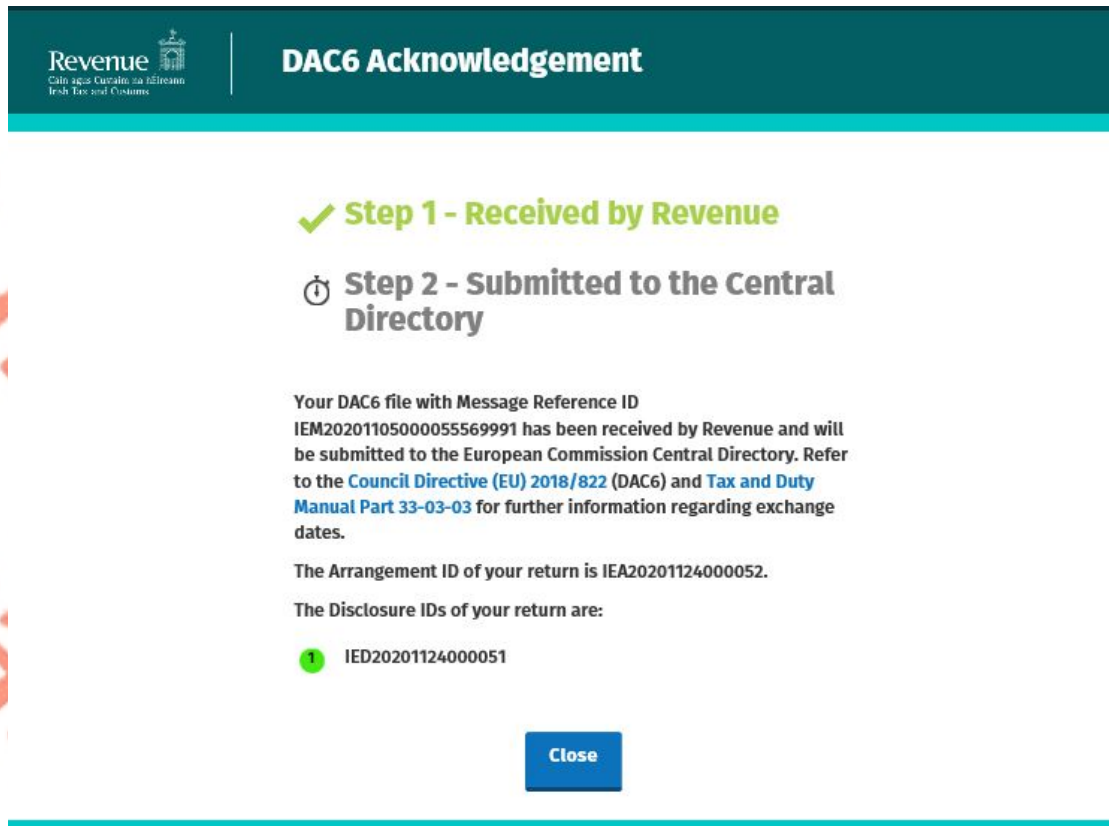


Figure 122: Agent DAC6 Acknowledgement screen

4.4 Agent correcting/amending a DAC6 Online form

To correct/amend a registered disclosure, the Agent will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

- 4.4.1 To correct an online submission, select the Online Form radio button. Choose the Amendment option, then enter the Arrangement Id and Disclosure ID to be corrected.

The screenshot shows the 'DAC6 Return' header with the Revenue logo. Below it is the 'DAC6 Online Return Facility' section. A disclaimer states: "Optional information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU." The form asks to select the format for submission, with 'Online Form' selected. It then asks several questions with dropdown menus: 'Is this a marketable arrangement?' (Yes), 'InitialDisclosureMA' (No), 'Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state?' (Yes), 'Please enter Arrangement Id:' (IEA20200928000334), 'Is this a new disclosure or an amendment to a registered Disclosure?' (Amendment), 'DisclosureID:' (IED20200928000335), 'Are you a relevant Taxpayer or an Intermediary?' (Relevant Taxpayer), and 'Language:' (EN). At the bottom are 'Back', 'Save', and 'Next' buttons.

Revenue
Click open Customs to Informant
Irish Tax and Customs

DAC6 Return

DAC6 Online Return Facility

"Optional information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU."

Please select the format for this submission.

☒ Online Form
☐ XML File Upload

* Is this a marketable arrangement? Yes

* InitialDisclosureMA No

* Does this Disclosure relate to an Arrangement registered in Ireland or another EU Member state? Yes

* Please enter Arrangement Id: IEA20200928000334

* Is this a new disclosure or an amendment to a registered Disclosure? Amendment

* DisclosureID: IED20200928000335

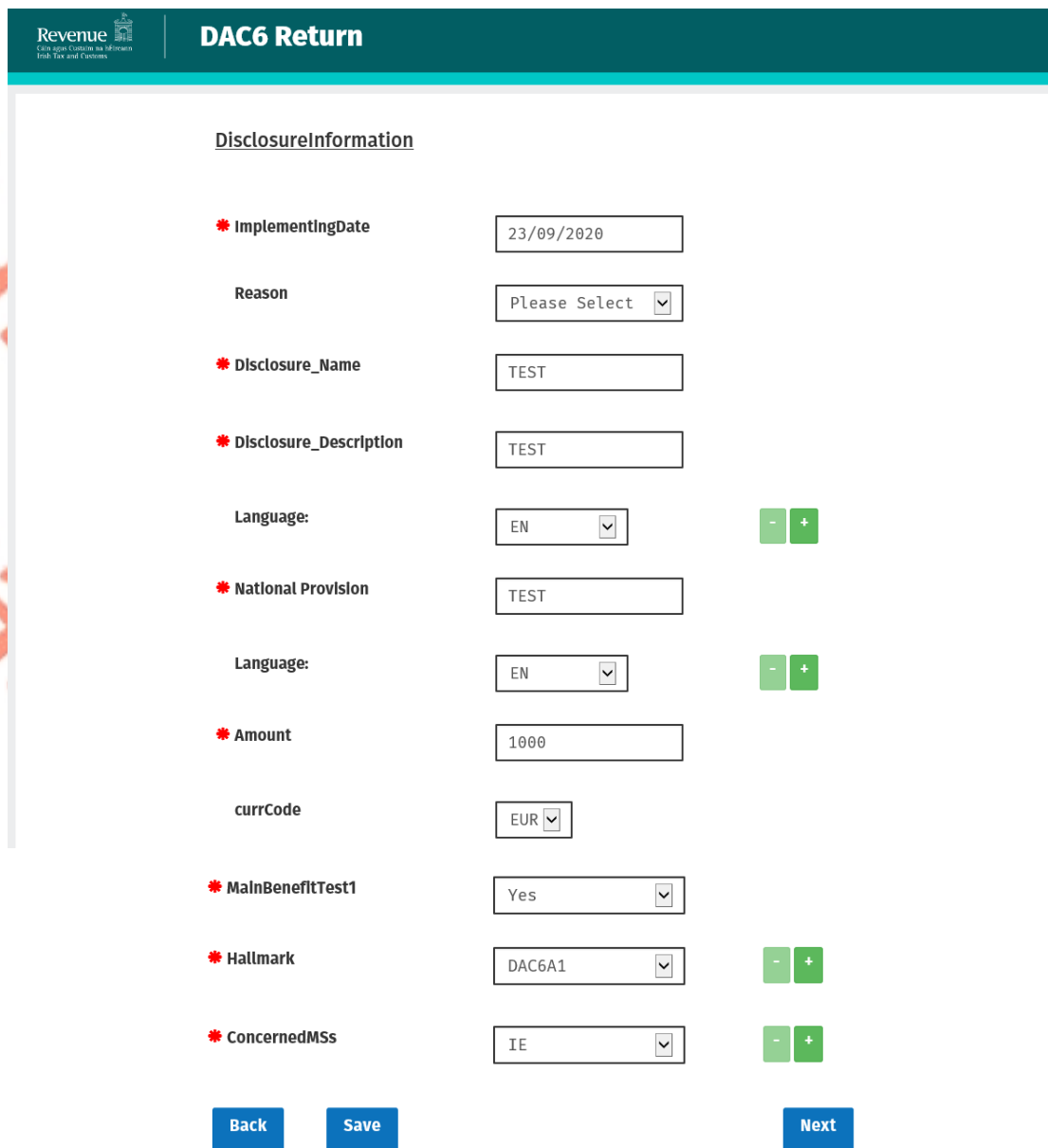
* Are you a relevant Taxpayer or an Intermediary? Relevant Taxpayer

* Language: EN

Back Save Next

Figure 123: Agent DAC6 online Amendment screen

- 4.4.2 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.



Revenue
Cúla agairt Cúla agairt na hÉireann
Irish Tax and Customs

DAC6 Return

DisclosureInformation

* **ImplementingDate** 23/09/2020

Reason Please Select

* **Disclosure_Name** TEST

* **Disclosure_Description** TEST

Language: EN - +

* **National Provision** TEST

Language: EN - +

* **Amount** 1000

currCode EUR

* **MainBenefitTest1** Yes

* **Hallmark** DAC6A1 - +

* **ConcernedMSs** IE - +

Back **Save** **Next**

Figure 124: Agent DAC6 online return information screen

4.4.3 Complete the relevant sections and click “Next”. You can click “Back” or “Save” at any stage.

Revenue

Can you Complete the Information
First, Last and Company

Figure 125: Agent DAC6 online return information screen

Floor Identifier	<input type="text"/>
District Name	<input type="text"/>
POB	<input type="text"/>
City	<input type="text" value="DUBLIN"/>
PostCode	<input type="text"/>
Country	<input type="text" value="IE"/>
Rescountrycode	<input type="text" value="IE"/>
Liability	
Relevant Taxpayer Nexus	<input type="text" value="Please Select"/>
Capacity	<input type="text" value="Please Select"/>
<input type="button" value="Back"/>	<input type="button" value="Save"/>
<input type="button" value="Next"/>	

Figure 126: Agent DAC6 online return information screen

- 4.4.4 Complete the relevant sections and click “Next”.
You can click “Back” or “Save” at any stage.

Revenue
Can give Customs and Excise
Duty and Excise

DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
☒ Individual
☐ Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

? TIN

IssuedBy - +

Email

Address

Street

Figure 127: Agent DAC6 online return information screen

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

City

PostCode

Country

Rescountrycode

Taxpayer's Implementing Date

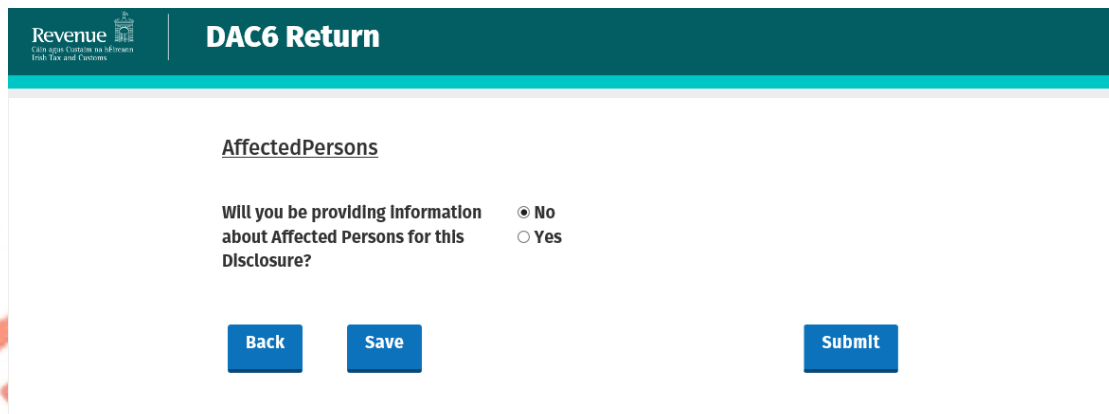
* Implementing Date

AssociatedEnterprise

Will you be providing Information about Associated Enterprises for this Relevant Taxpayer? ☒ No ☐ Yes

Figure 128: Agent DAC6 online return information screen

4.4.5 Enter Affected Persons information. Click “Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

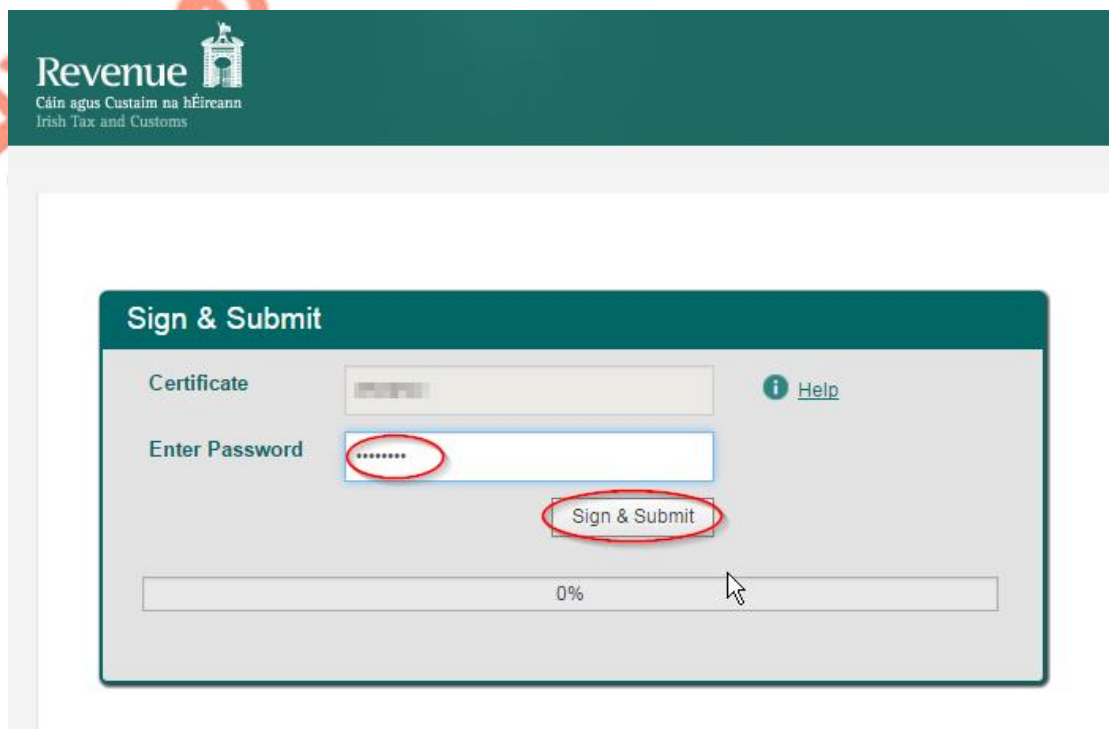
Will you be providing Information about Affected Persons for this Disclosure?

☒ No
☐ Yes

Back Save Submit

Figure 129: Agent DAC6 online return submission screen

4.4.6 Agent enters Password and clicks “Sign & Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

Sign & Submit

0%

Figure 130: Agent sign and submit screen

4.4.7 Click “Go to ROS” to return to Client Services page

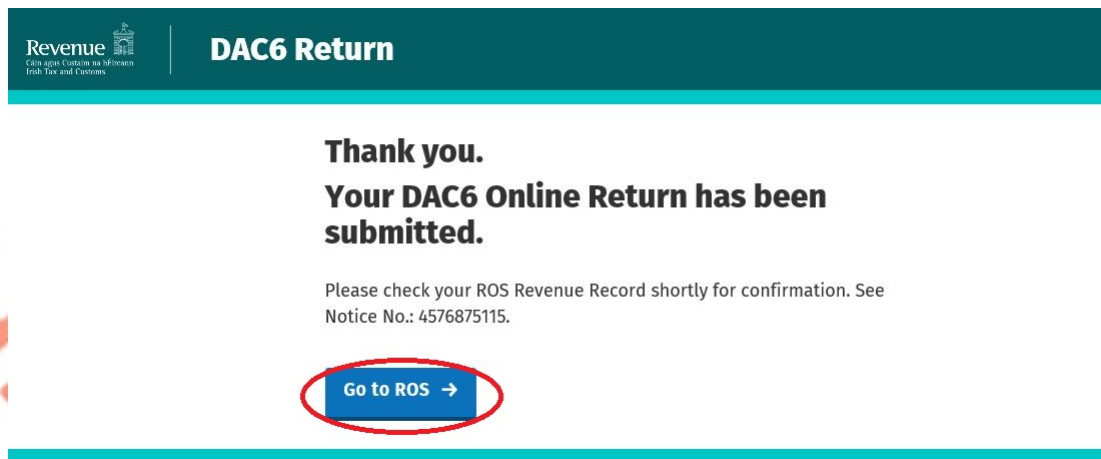


Figure 131: Agent DAC6 status screen

4.4.8 The Agent will receive a new notification in the Client Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.

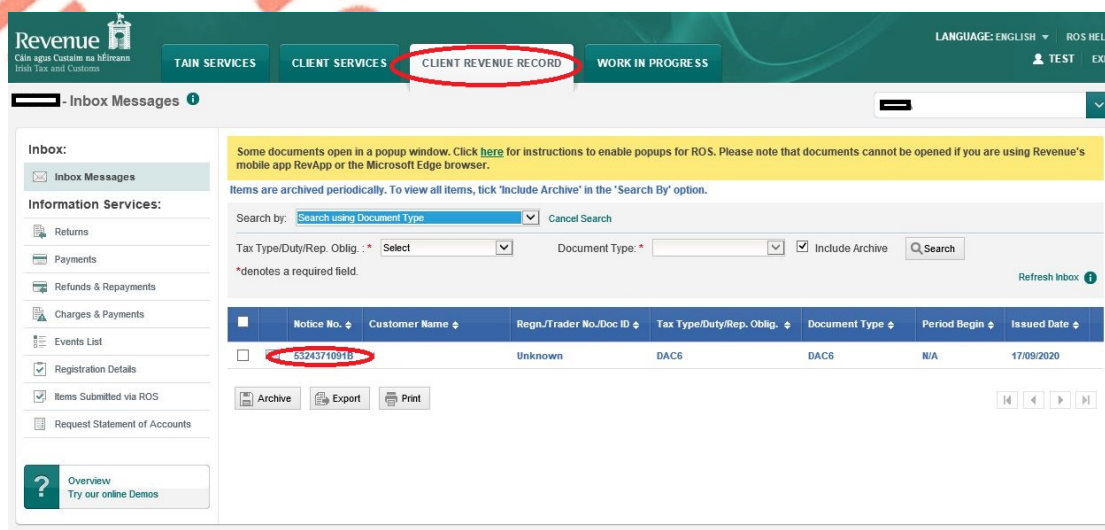



Figure 132: Agent Revenue Record screen

- 4.4.9 The following notice appears which the Agent may wish to print for their records. Click “Close” to return to Revenue Record.

**DAC6 Acknowledgement**

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the Central Directory**

Your DAC6 Online Return with Message Reference ID 2020MS0928000336 was received by Revenue and will be submitted to the European Commission Central Directory. Refer to the [Council Directive \(EU\) 2018/822 \(DAC6\)](#) and [Tax and Duty Manual Part 33-03-03](#) for further information regarding exchange dates.

The Arrangement ID of your return is IEA20200928000334.

The Disclosure ID of your return is IED20200928000335.

Please find a copy of your DAC6 return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmlns="urn:eu:taxud:dac6:v1">
  <Header>
    <TransmittingCountry>IE</TransmittingCountry>
    <MessageRefId>2020MS0928000336</MessageRefId>
    <Timestamp>2020-09-23T10:56:02Z</Timestamp>
  </Header>
  <ArrangementID>IEA20200928000334</ArrangementID>
```

Figure 133: Agent DAC6 Acknowledgement screen

```
<ResCountryCode>IE</ResCountryCode>
</Individual>
</ID>
<TaxpayerImplementingDate>2020-09-28</Taxpay
erImplementingDate>
</RelevantTaxpayer>
</RelevantTaxPayers>
<DisclosureInformation>
  <ImplementingDate>2020-09-22</ImplementingDate>
  <Summary>
    <Disclosure_Name>TEST</Disclosure_Name>
    <Disclosure_Description language="EN">TEST</
Disclosure_Description>
  </Summary>
  <NationalProvision language="EN">TEST</NationalP
rovision>
  <Amount currCode="EUR">1000</Amount>
  <ConcernedMSs>
    <ConcernedMS>IE</ConcernedMS>
  </ConcernedMSs>
  <MainBenefitTest1>true</MainBenefitTest1>
  <Hallmarks>
    <ListHallmarks>
      <Hallmark>DAC6A1</Hallmark>
    </ListHallmarks>
  </Hallmarks>
</DisclosureInformation>
</DAC6Disclosures>
</DAC6_Arrangement>
```

Close

Figure 134: Agent DAC6 XML screen

5 Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

This step is only relevant if the Customer is not already registered for ROS.

The Customer must register for ROS using the Tax Registration Number provided by Revenue. If the Customer does not have a Tax Registration Number but has a DAC6 Reporting Obligation in Ireland, please see [Section 5.2](#) in order to obtain a Reporting Entity Number.

Details on how to register for ROS are available on the [Revenue website](#).

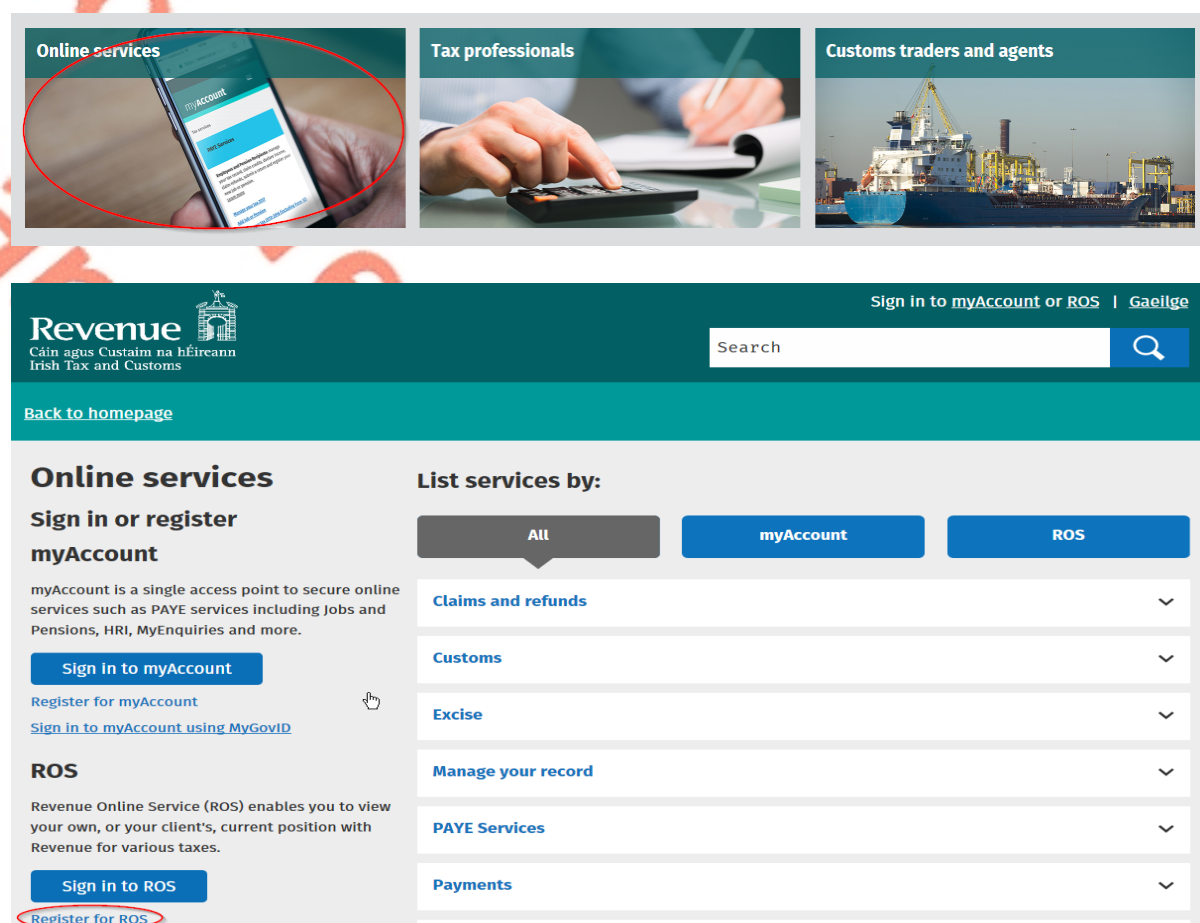


Figure 135: Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

5.2 Register as a Reporting Entity

This is a Customer that is only being registered with Revenue in order to file reporting obligations (i.e. they have no tax obligations in Ireland).

If the Customer does not have a Tax Reference number and is not registered for ROS but is obliged to fulfil a DAC6 Reporting Obligation, the Customer must register with Revenue as a **'Reporting Entity'**. This process should not be confused with a Tax Registration. Where a Customer registers as a Reporting Entity, it will only be able to fulfil its DAC6 Reporting obligations, that is, it is not required to file tax returns e.g. Corporate Tax returns.

In order to register as a reporting Entity, the Customer must contact VIMA on +353 42 9353337. The Customer will be issued with a Reporting Entity Registration Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).

6 Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

A Reporting Entity is created only in cases where the Customer has no tax obligations in Ireland but needs to register with Revenue in order to fulfil their reporting obligations.

If the Customer does not have a Tax Reference Number and is not registered on ROS but is obliged to register on ROS to fulfil a DAC6 Reporting Obligation, the Agent must register the Customer with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer is registered as a Reporting Entity, the Customer will only be able to fulfil its DAC6 Reporting obligations, that is, the Customer is not required to file tax returns e.g. Corporate Tax returns. Where a Client already has an Irish Tax Registration Number or Reporting Entity Number, this option should not be used as it will create duplicate filing obligations.

When an Agent is registering a Customer as a Reporting Entity for DAC6 Reporting purposes, it is possible for an Agent to register a DAC6 Reporting Obligation at the same time. The process is set out in steps 6.1.1 to 6.1.12 below.

For queries relating to ROS please contact the ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via MyEnquiries, selecting **AEOI** (Automatic Exchange of Information) and **DAC6**
- Telephone at **+353 42 9353337**

6.1.1 Log into ROS.

- 6.1.2 On the “Tain Services” tab, select “Register New Reporting Entity” on the bottom right-hand corner of the screen.

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TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

Client Search
Search by registration number:
☐ Tax Registrations ☒ Reporting Obligations
 Select a reporting obligation...
 Enter registration no.

Search by name:
 Enter surname

Your Client List
You can access and export your full list of clients here.

 Or you can display all new clients from a certain date.
 Enter date

Last 10 Clients Accessed

Manage Tax Registrations

Manage Client Registrations
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.
☐ Tax Registrations ☒ Reporting Obligations
 Select a reporting obligation...
 Enter registration no.
 Enter name Select tax type...

Register New Revenue Customer
You can now register new individuals, companies, partnerships and trusts with Revenue.

 You can also register new reporting entities.

 You can now register a company for the VATOSS Import Scheme.

Figure 136: Agent register New Reporting Entity screen

- 6.1.3 Select “DAC6 Reporting Obligation” and click “Next”.

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TAIN SERVICES

eRegistration

Reporting Entity Registration (1 of 2)

You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.

Please note,

- If the customer should be registered for additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected:
 - ☐ DAC2-CRS Reporting Obligation
 - ☐ DAC4-CbC Reporting Obligation
 - ☐ FATCA Reporting Obligation
 - ☒ **DAC6 Reporting Obligation**
 - ☐ STR Reporting Obligation

Figure 137: Agent DAC6 registration screen

- 6.1.4 Enter the required details for the Customer. Click “Next”.

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eRegistration

Reporting Entity Registration (2 of 2) - Reporting Entity Details

* Denotes a required field
Please supply at least one of email address, phone number or mobile number.

Reporting Entity

Reporting Entity name *

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Email Address

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number

Responsible Officer *

Cancel

Back Next

Figure 138: Agent Reporting Entity registration detail screen

- 6.1.5 Enter the registration date (i.e. start date of reporting obligation) in the format DD/MM/YYYY and click “Next”.

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eRegistration

DAC6 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

Cancel

Back Next

Figure 139: Agent DAC6 registration screen

6.1.6 Select “Generate Client Consent Letter”, once completed click “Next”.

When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion. **A Standard Agent Link form may also be used.**

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eRegistration

Summary

Customer Registration Request (Reporting Entity)

Registered Contact Details

Reporting Entity name	test
Address Line 1	test
Address Line 2	test
Responsible Officer	test

DAC6 Reporting Obligation Details

Registration Date	01/01/2020
-------------------	------------

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Figure 140: Agent generate Client consent letter screen

- 6.1.7 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Select the box “DAC6”, click “Next”.

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Irish Tax and Customs

TAIN SERVICES

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*

Browse...

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

☒ DAC6

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

Figure 141: Agent Link Notification letter screen

- 6.1.8 Click “Sign and Submit”.

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TAIN SERVICES

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC6 approval_for__20200917.pdf Remove Attachment

Back Sign and Submit

Figure 142: Agent add attachment screen, sign and submit

- 6.1.9 The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

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Return

Information
If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.
Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 143: Agent sign and submit password screen

- 6.1.10 The Agent will receive a ROS Acknowledgement and a Notice Number, which the Agent may wish to print for their records. Click “OK”.

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Irish Tax and Customs

TAIN SERVICES

REVENUE RECORD **PROFILE** **ADMIN SERVICES**

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on Client Services tab.
To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number **5949261657P**

eRegistration summary:

Action	Status	Comments
Register and Link DAC6	Success	

To return to TAIN Services click on TAIN Services tab

Figure 144: Agent acknowledgement screen

6.1.11 The Agent will receive a new notification in the Client Revenue Record to confirm a DAC6 Reporting Entity registration. Click on the Notice Number for confirmation of the registration.

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Irish Tax and Customs

LANGUAGE: ENGLISH ROS HELP
TEST EXIT

TAIN SERVICES **REVENUE RECORD** PROFILE ADMIN SERVICES

All Clients - Inbox Messages Search Clients

Inbox:
Inbox Messages
Information Services:
Outstanding Returns
Request Statement of Accounts
Properties Submitted via ROS

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig.: Select Document Type: Include Archive Search

*denotes a required field. Refresh Inbox

Notice No.	Customer Name	Regn/Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
5949261657P	TEST	87535G	No		Reporting Entity Registr	N/A	17/09/2020
5396498474M	Unknown		No	DAC6	DAC6	N/A	17/09/2020
5225215891I	Unknown		No	DAC6	DAC6	N/A	17/09/2020
5324371091B	Unknown		No	DAC6	DAC6	N/A	17/09/2020
5920859665A	Unknown		No	DAC6	DAC6	N/A	17/09/2020

Archive Export Print

Figure 145: Agent Revenue Record screen

6.1.12 The following notice will appear which the Agent may wish to print for their records.

Notice Number: 5949261657P This is a notice of the Registration Submitted to Revenue Commissioners on 17/09/2020 Date Submitted: 17/09/2020

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name test

Registered Contact Details

Reporting Entity name test

Address Line 1 test

Address Line 2 test

Responsible Officer test

DAC6 Reporting Obligation Details

Registration Date 01/01/2020

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

Print

Figure 146: Agent registration confirmation screen

- ❖ After completion of this process, the Agent should allow up to 3 working days for the DAC6 reporting entity to be registered.

7 Appendix III – DAC6 Additional Schema Guidance

7.1 DAC6 MessageRefId Format

Please refer [here](#) to the XSD User Guide DAC6 for information regarding the MessageRefId element.

7.2 XML forbidden and restricted characters

If a DAC6 XML file contains one or more of the following characters, their presence will cause the file to be rejected. These characters should be replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

If a DAC6 XML file contains one or more of the following characters, their presence will not cause a file error. We recommend that the characters are replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
>	Greater Than	>
'	Apostrophe	'
"	Quotation Mark	"

If a DAC6 XML file contains one of the following combinations of characters, the file will be rejected. These combinations of characters are not allowed. To prevent file errors, please do not include any of these combinations of characters.

Character	Description	Entity Reference
--	Double Dash	N/A
/*	Slash Asterisk	N/A
&#	Ampersand Hash	N/A

7.3 ROS Valid Characters

Only the following characters are permitted:

abcdefghijklmnopqrstuvwxyz
ABCDEFGHIJKLMNOPQRSTUVWXYZ
0123456789
áéíóúÁÉÍÓÚ
£\$€%&* - + = () < > : ; , . " ' @ ~ # ? ! / \ `

A more recent version of this manual is available.

7.4 XML Schema Version 1.2 update

The DAC6 Schema Version 1.1 is applicable for all exchanges until 31 July 2021.

The DAC6 Schema Version 1.2 will apply for all DAC6 reports from 1 August 2021 onwards.

Schema information can be found [here](#).

To facilitate the migration to Schema Version 1.2, the Revenue electronic filing system on ROS for DAC6 will be unavailable from 00:01 on 1 August 2021 and will **re-open on 17 August 2021**.

8 Appendix IV - Setting Sub-User Permissions on ROS

This section details how to allow registration permissions on a ROS user sub certificate for DAC6 Reporting Obligations.

Instructions for creating new sub-users are available [here](#).

Please contact the ROS Technical Helpdesk if further assistance is required:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

8.1 ROS Administrator logs onto ROS.

8.2 Click on “Admin Services”.

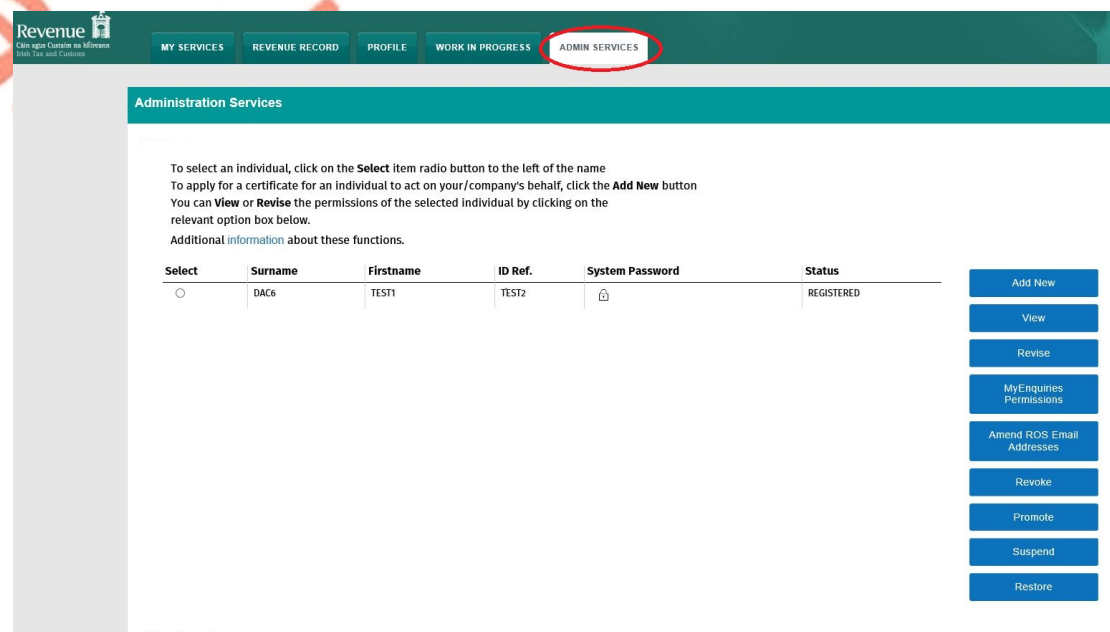


Figure 147: ROS Admin Services screen

8.3 Select the individual's name and click "Revise".

Revenue
Can you customise the Revenue
from Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Administration Services

To select an individual, click on the **Select** item radio button to the left of the name.
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button.
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.
Additional [information](#) about these functions.

Select	Surname	Firstname	ID Ref.	System Password	Status
<input checked="" type="radio"/>	DAC6	TEST1	TEST2		REGISTERED

Buttons: Add New, View, **Revise**, MyEnquires Permissions, Amend ROS Email Addresses, Revoke, Promote, Suspend, Restore

Figure 148: Revise ROS permissions screen

8.4 Select the DAC6 Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Revise Permissions

You have selected : **TEST1 DAC6** ID Ref: **TEST2** [Back](#)

- To revise permissions on Tax/Procedures Services click on the relevant check boxes under the "Permissions on Tax/Procedures Services" heading.
- To revise permissions on Administration Services click on the relevant check boxes under the "Administration Services" heading.
- Once you have completed your changes please click on the Confirm button
- Click the Back arrow above to return to Administration Services

Permissions on Tax/Procedures Services

- View:** lookup information, **Prepare:** enter details on a form, **File:** sign and submit form to Revenue
- View for CAT and Stamp Duty:** lookup information and view inbox documents

Taxes/Procedures	No Permissions	View	Prepare	File
VRT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Solid Fuel Carb. Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb. Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film WithHolding Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC4-CbC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All Taxes/Procedures [Remove All](#) [View All](#) [Prepare All](#) [File All](#)

Figure 149: Revise ROS permissions screen

8.5 Select Yes under “Submit Registration”. Click “Confirm”.

Permissions on Administration Services

• No: Permission not available, Yes: Permission available

Service	No	Yes
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submit Registration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Amend Address	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Direct Debit Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Electronic Funds Transfer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Secure Upload	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Manage Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Verify Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access DPD System	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Phased Payment Arrangement	<input checked="" type="checkbox"/>	<input type="checkbox"/>

All Administration Services


All No

All Yes

Confirm

Figure 150: Revise ROS permissions screen

The following screen confirms permissions.



MY SERVICES
REVENUE RECORD
PROFILE
WORK IN PROGRESS
ADMIN SERVICES

The permissions changes that you have specified for **TEST1 DAC6** are now in place.

To return to Administration Services page now click the **OK** button

OK

[ROS Help](#) | [Exit](#) | [Accessibility](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) |

Figure 151: ROS permissions confirmation screen

❖ **After completion of this process, the certificate should update immediately.**

9 Appendix V – ISO Country Codes

The following is a table of ISO country codes to be used for the dependant territories of EU Member States.

		ResCountryCode / Address CountryCode
FR	Guadeloupe	FR
	French Guiana	FR
	Martinique	FR
	Réunion	FR
	Saint-Martin	FR
	Mayotte	FR
	Saint-Barthélemy	BL
NL	Bonaire	BQ
	Sint Eustatius	BQ
	Saba	BQ
	Aruba	AW
	Curacao	CW
	Sint-Maarten	SX
ES	Canary Islands	ES
PT	Azores	PT
	Madeira	PT
FI	Åland Islands	FI