

CRBOT

FAQs and troubleshooting for UK trustees and advisors

09 November 2022

NOTE THAT REVENUE ARE NOW SIMPLIFYING THE PROCESS OF REGISTERING ON THE TRUST REGISTER FOR NON-RESIDENT CUSTOMERS. AN UPDATE WILL BE AVAILABLE SHORTLY.

Please ensure you are reviewing the most up to date guidance notes.

You can find the most up to date forms and guidance in our section [Forms and guidance material for CRBOT](#).

Trust Register Team

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1. Introduction to the Central Register of Beneficial Ownership of Trusts (CRBOT)

The CRBOT contains details of relevant trusts and their beneficial owners.

The purpose of the CRBOT is to help prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts.

The Irish trust register legislation SI 194/2021 also extends to trusts outside the Irish State that hold property or have a business relationship in Ireland.

2. United Kingdom (UK) Trusts holding property in Ireland or with a business relationship in Ireland

2.1. We are trustees of a UK trust that holds Irish property, we are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the CRBOT?

Yes. Trusts, where none of the trustees are resident in the European Union (EU) and where the trust is not administered in the EU, must register with the CRBOT if a trustee acquires land or other real property in the State in the name of the trust.

This will apply as long as the land or property continues to be held by a trustee in the name of the trust.

2.2. What constitutes a business relationship for the CRBOT?

A business relationship means a business, professional or commercial relationship between a designated person for anti-money laundering purposes and a customer of that designated person, in which the designated person expects the relationship to be ongoing.

2.3. We are trustees of a UK trust that has a business relationship in Ireland e.g. the trust holds a bond that was issued in Ireland by an Irish financial institution. We are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the Irish Central Register of Beneficial Ownership of Trusts (CRBOT)?

Yes. Trusts, where none of the trustees are resident in the EU and the trust is not administered in the EU, must register with the CRBOT if a trustee enters a business relationship in the Irish State on behalf of the trust. In this scenario, as the bond has been issued in Ireland by an Irish holding company, then a business relationship exists in Ireland.

Registration on the CRBOT will apply as long as the business relationship exists.

2.4. We are trustees of a UK trust that has a business relationship in Ireland and is already registered on a trust register in another EU member state, do we need to register on the Irish Central Register of Beneficial Ownership of Trusts (CRBOT)?

No. UK trustees that have a relevant trust registered in another Member State (MS) are not required to register with the CRBOT as long as the trustee has filed the information on the Central Register in another MS and the information is the same as what is required to be filed on the CRBOT (apart from the PPSN).

The trustee must acquire a certificate from the Registrar in that other MS which should state that the trustee has filed the information on the Central Trust Register in that MS.

The certificate must be available for inspection by the CRBOT Registrar.

2.5. We are trustees of a UK trust and are exempt from registering on TRS, why must we register on CRBOT?

Following on from the UK's departure from the European Union (i.e. Brexit), EU law ceased to apply to the UK.

While the UK regulations for anti-money-laundering (AML) and countering the financing of terrorism (CFT) have elements of EU legislation, the UK has the ability to set its own regulations with regards to trusts and AML/CFT and, in some cases, this may result in discrepancies between UK trustee's obligations under UK and EU legislation.

2.6. Are there penalties for not registering the trust on the CRBOT?

Trustees of relevant trusts are reminded that the initial deadline date, to register details of the beneficial ownership of a trust on the CRBOT, was 23rd October 2021 for trusts that were established on or before 23rd April 2021. Trusts established after that date, must register within six months of establishment of the trust.

Revenue recognises that there may have been genuine difficulties for some trustees in registering all their details by this date and will provide support to trustees who are making best efforts to register.

Update - Revenue are working on simplifying access to the CRBOT for UK trustees or their representatives. A penalty will not be levied on UK trustees in this interim period.

3. How to register a trust on the CRBOT

To access the central register, currently UK trustees or their representatives must first access Revenue's Online Service (ROS). ROS registration requires a TAIN (A TAIN is a unique identifying number that is required for the ROS registration process). Please note for UK trustees or their representatives filing on the CRBOT an Irish tax number is not required.

Update - Revenue are working on simplifying ROS access and CRBOT registration for its non-resident customers. If you have not applied for a TAIN, it is not now necessary to do so. Updated instructions will be available on www.revenue.ie in due course on how to register for the CRBOT.

3.1. UPDATE for UK Trustees or their representatives 30 August 2022

- **UK trustees or their representatives who have already received a TAIN.**
Please review our *CRBOT troubleshooting and user manual* (available [here](#)). Here you will find useful guidance on ROS registration and how to register a trust on the CRBOT.
All relevant ROS screens are provided in section 7 of this manual.
- **UK Trustees or their representatives who have submitted a TAIN application.**
You will soon receive confirmation of receipt of your application.
Revenue are working on simplifying access to ROS and registering on the CRBOT for its non-resident customers. You will be provided with follow-up guidance on how to register on the CRBOT in due course. A TAIN is not required at this time. A penalty will not be levied for non-compliance in this interim period.
- **UK Trustees or their representatives who are seeking information on accessing CRBOT and obtaining a TAIN:**
Revenue are working on simplifying access to ROS and registering on the CRBOT for its non-resident customers. Revenue will provide updated guidance on how to register for the CRBOT on www.revenue.ie. A TAIN is not required at this time and it is not necessary to submit a TAIN application. A penalty will not be levied for non-compliance in this interim period.
- **UK Trustees or their representatives who are unsure if a UK trust comes within the remit of CRBOT.**
The Irish trust register legislation [SI 194/2021](#) also extends to trusts outside the Irish State that hold property or have a business relationship in Ireland. Section 2 of this document provides further guidance for UK trustees or their representatives. If you are unsure as to whether a trust should register on the CRBOT, you may need to seek professional advices.

4. Further information & contacting the CRBOT

You can access more information on the CRBOT at www.revenue.ie/en/crbot. Updates on how to access ROS and register on the CRBOT as a UK customer will be available in due course.

If you have a query that is not addressed on our website you can contact the Trust Register team by email at TrustRegister@Revenue.ie or through MyEnquiries (please see below).

4.1. My Enquiries

MyEnquiries is a secure messaging service between Revenue and our customers. MyEnquiries can only be accessed through ROS.

To contact the Trust Register Team, when making an enquiry to Revenue through this channel please choose the relevant options as outlined below:

Enquiry relates to:

Trust Register (Central Register of Beneficial Ownership of Trusts)

More specifically: (choose most relevant)

- | | |
|--------------------|---|
| General Query | (for general queries & bulk upload requests) |
| Access Request | (for submission of CRBOT Minor Information Access Request Form) |
| Discrepancy Notice | (for submission of CRBOT Discrepancy Notice Form) |