

# Filing guidelines for FATCA

*These guidelines are designed to provide information in relation to FATCA Reporting in Ireland. While every effort is made to ensure that the information given in this guide is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.*

Last Updated: 28 April 2017
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## 1. SECTION 1: CUSTOMER REGISTERING FOR FATCA

### 1.1 Register a FATCA Reporting Obligation

*This step can only be completed once the Customer is registered for ROS. If the Customer is not registered for ROS, refer to Appendix I, Section 5.1.*

*If the Customer is only being registered with Revenue in order to file a FATCA report to fulfil their FATCA Reporting Obligations (i.e. they do not have a tax liability in Ireland) please refer to Appendix I, 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:

- Email at [AEOI\\_technicalsupport@revenue.ie](mailto:AEOI_technicalsupport@revenue.ie)
- Telephone at **+353 42 9353337**

Follow steps 1.1.1 to 1.1.10 to register a **FATCA 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.

The screenshot displays the Revenue ROS user interface. At the top, the 'MY SERVICES' tab is highlighted with a red circle. Below this, the 'Services' menu on the left lists several options, with 'Manage Reporting Obligations' circled in red. The main content area is divided into sections: 'Returns and Payments' (with a sub-section 'File a Return' containing 'Complete a Form On-line' and 'Upload Form(s) Completed Off-line') and 'Payments & Refunds' (with a sub-section 'Submit a Payment'). The interface includes various dropdown menus for selecting reporting obligations and payment types.

### 1.1.3 Select “Register” opposite “FATCA”.

The screenshot shows the Revenue eRegistration interface. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area is titled 'eRegistration' and includes a sidebar with 'Manage Your Reporting Obligations and Agent Links' and 'Notes'. The central section, 'Registration Options', lists three categories: 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC', each with a 'Status: Not Registered' and a 'Register >' button. The 'FATCA - FATCA' button is circled in red. To the right, there's a 'Your Requests (0)' section with a 'Submit >' button at the bottom.

### 1.1.4 Enter the registration date in the format DD/MM/YYYY (i.e. current date). Enter “Global Intermediary Identification Number (GIIN)” and click “Add To Your Requests”.

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

The screenshot shows the 'FATCA Registration' form. It includes a note: '\* Denotes a required field'. The 'Registration Date (DD/MM/YYYY) \*' field is highlighted with a red oval. Below it, there's a text box explaining GIIN: 'GIIN means a Global Intermediary Identification Number assigned to a PFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX.XXXXXX.XX.XXX. More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>'. The 'Global Intermediary Identification Number (GIIN) \*' field is highlighted with a red rectangle. At the bottom, there are 'Cancel' and 'Add To Your Requests >' buttons, with the latter also highlighted by a red oval.

[illegible]

eRegistration

Summary

FATCA Reporting Obligation (New)

◀ Back

Sign and Submit ▶

- 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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ROS Help | Exit |

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return BSJMMIM ZITDMN WY

**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 NLCDDAC43287 Help

Enter Password Password

Sign & Submit Back

0%

- 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”**.

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Irish Tax and Customs

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.

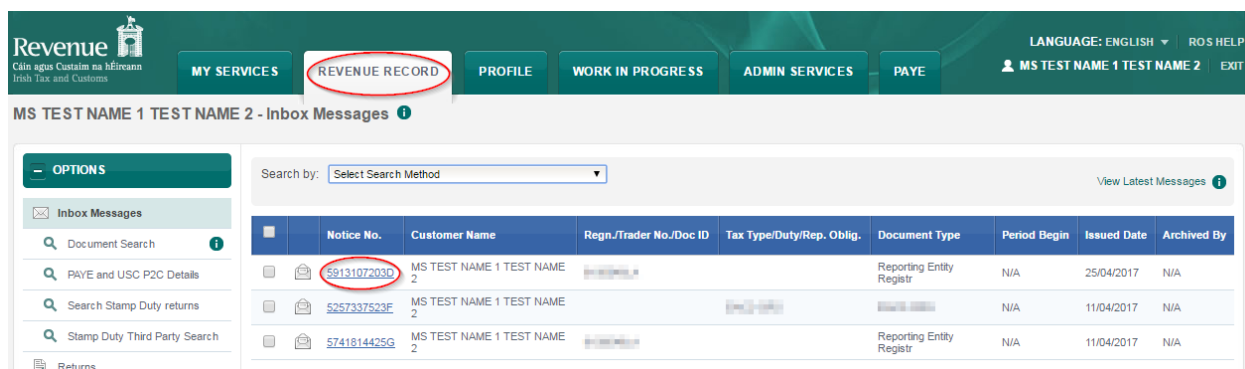
Notice Number 4774569359B

eRegistration summary:

Action	Status	Comments
Register FATCA	Success	

To return to My Services page click the OK button

- 1.1.9 The Customer will receive a new notification in their **Revenue Record** to confirm the Customer has been registered for a FATCA Reporting Obligation. Click on the **Notice Number** for confirmation of the registration.



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MY SERVICES **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES PAYE

LANGUAGE: ENGLISH ROS HELP  
MS TEST NAME 1 TEST NAME 2 EXIT

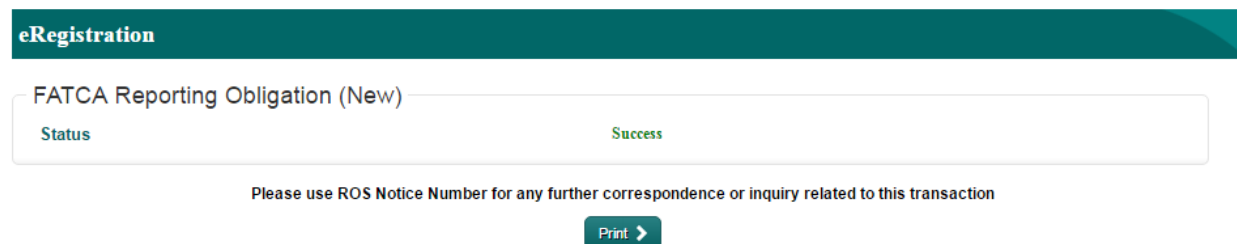
MS TEST NAME 1 TEST NAME 2 - Inbox Messages 1

Search by: Select Search Method View Latest Messages 1

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	<b>5813197203D</b>	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	25/04/2017	N/A
	5257337523F	MS TEST NAME 1 TEST NAME 2				N/A	11/04/2017	N/A
	5741814425G	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	11/04/2017	N/A

Options: Inbox Messages, Document Search, PAYE and USC P2C Details, Search Stamp Duty returns, Stamp Duty Third Party Search, Returns

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



**eRegistration**

FATCA Reporting Obligation (New)

Status Success

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

Print

- ❖ **AFTER COMPLETION OF THIS PROCESS, THE CUSTOMER SHOULD ALLOW UP TO 3 WORKING DAYS FOR THE FATCA REPORTING OBLIGATION TO BE REGISTERED.**

## 2. SECTION 2: AGENTS REGISTERING CLIENTS FOR FATCA

*This section is only relevant where the user of the system is an Agent. If the user of the system is a Customer, please refer to Section 1 above.*

### 2.1 Registering an existing Client for a FATCA Reporting Obligation

*To link to an existing Tax Registration or Reporting Entity for whom you are not current Agents, please refer to Section 2.2 - **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:

- Email at [AEOL\\_technicalsupport@revenue.ie](mailto:AEOL_technicalsupport@revenue.ie)
- Telephone at +353 42 9353337

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

2.1.1 Log into ROS.

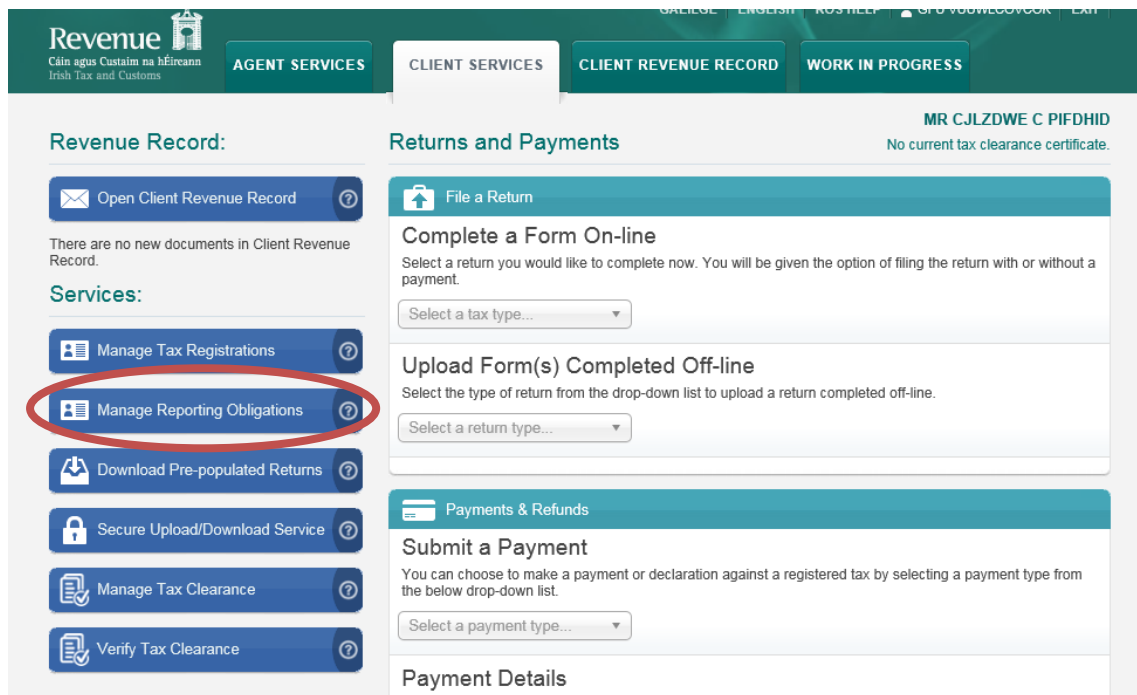
2.1.2 Under the “**Agent Services**” tab, locate the Customer using **Client Search** or **Client List**.

Agent will be redirected to the “**Client Services**” tab for the relevant Customer.

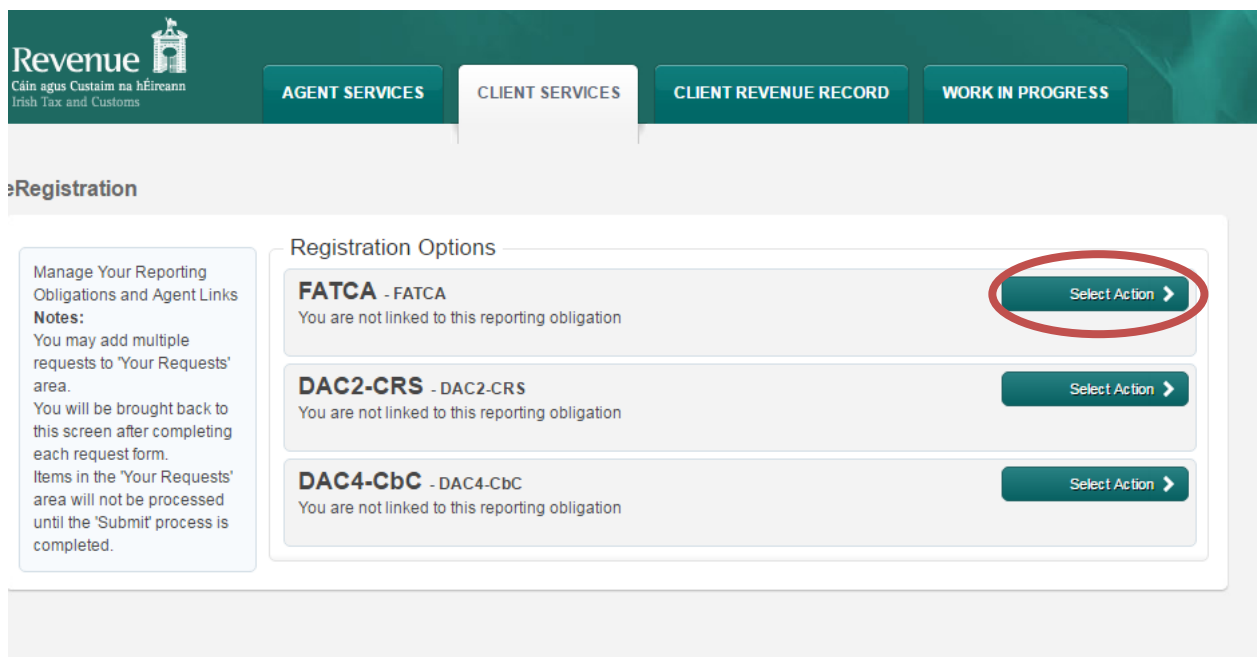
The screenshot displays the Revenue ROS Agent Services interface. The top navigation bar includes the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this, there are tabs for 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'AGENT SERVICES' tab is active, showing a sidebar with 'Revenue Record:' and 'Services:' sections. The 'Services:' section includes links for 'Open Revenue Record', 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main content area is titled 'Clients' and contains a 'Find Clients' section. This section includes a 'Client Search' area with options to search by registration number (Tax Registrations or Reporting Obligations) and by name (Enter registration no. or Enter surname). The 'Your Client List' section allows users to view or export the full list of clients and display all new clients from a certain date. Red circles highlight the 'Enter registration no.' and 'Enter surname' input fields, and the 'View Client List' button.



- 2.1.3 Select “**Manage Reporting Obligations**” from the list of services on the left-hand side of the screen.



- 2.1.4 Click “**Select Action**” opposite “**FATCA**”.



### 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 FATCA Reporting Obligation.*

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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

**eRegistration**

**Registration Options**

**FATCA - FATCA** Select Action >

You are not linked to this reporting obligation

[Add and link to a new registration](#)

[Link and cease an existing registration](#)

[Link only to an existing registration](#)

**DAC2-CRS - DAC2-CRS** Select Action >

You are not linked to this reporting obligation

**DAC4-CbC - DAC4-CbC** Select Action >

You are not linked to this reporting obligation

**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.

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

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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

**eRegistration**

**Request Confirmation**

**⚠ 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 image format and be less than 5Mb in size.

Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

*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.*

[Back](#) [Confirm >](#)

- 2.1.7 Enter the registration date in the format **DD/MM/YYYY** (i.e. current date). Enter **Global Intermediary Identification Number (GIIN)**, click “Add To Your Requests”.

The screenshot shows the 'FATCA Registration' form. At the top, there is a header with the Revenue logo and navigation tabs: 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the header, the form title 'FATCA Registration' is displayed. A note states: '\* Denotes a required field'. The first field is 'Registration Date (DD/MM/YYYY) \*', which is highlighted with a red oval. Below this, a text box explains: 'GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX.XXXXXX.XX.XXX. More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>'. The second field is 'Global Intermediary Identification Number (GIIN) \*', which is highlighted with a red rectangle. At the bottom left is a 'Cancel' button, and at the bottom right is an 'Add To Your Requests' button with a right arrow, also highlighted with a red oval.

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

The screenshot shows the 'Registration Options' and 'Your Requests' section. The 'Registration Options' section lists three options: 'FATCA - FATCA' (Status: In Requests), 'DAC2-CRS - DAC2-CRS' (You are not linked to this reporting obligation), and 'DAC4-CbC - DAC4-CbC' (You are not linked to this reporting obligation). Each option has a 'Select Action' button. The 'Your Requests (1)' section on the right shows a table with one row: 'FATCA'. The row has buttons for 'Register', 'Edit', and 'Cancel'. The 'Register' button is highlighted with a red oval. Below the table, there is a message: 'Once you add a registration to your requests you will be able to submit.' and a 'Submit' button, which is also highlighted with a red oval.

- 2.1.9 Select “**Generate Client Consent Letter**” this 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. At the top, there is a header with the Revenue logo and four tabs: AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the header, the 'eRegistration' section is visible. Under the 'Summary' tab, there is a text input field containing 'FATCA Reporting Obligation (New)'. Below this field, a blue information box contains text explaining the 'Generate Client Consent Letter' option. At the bottom of this box, the 'Generate Client Consent Letter' button is circled in red. To the right of the button are 'Back' and 'Next' navigation buttons.



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

**FATCA Reporting Obligation (New)** \_\_\_\_\_

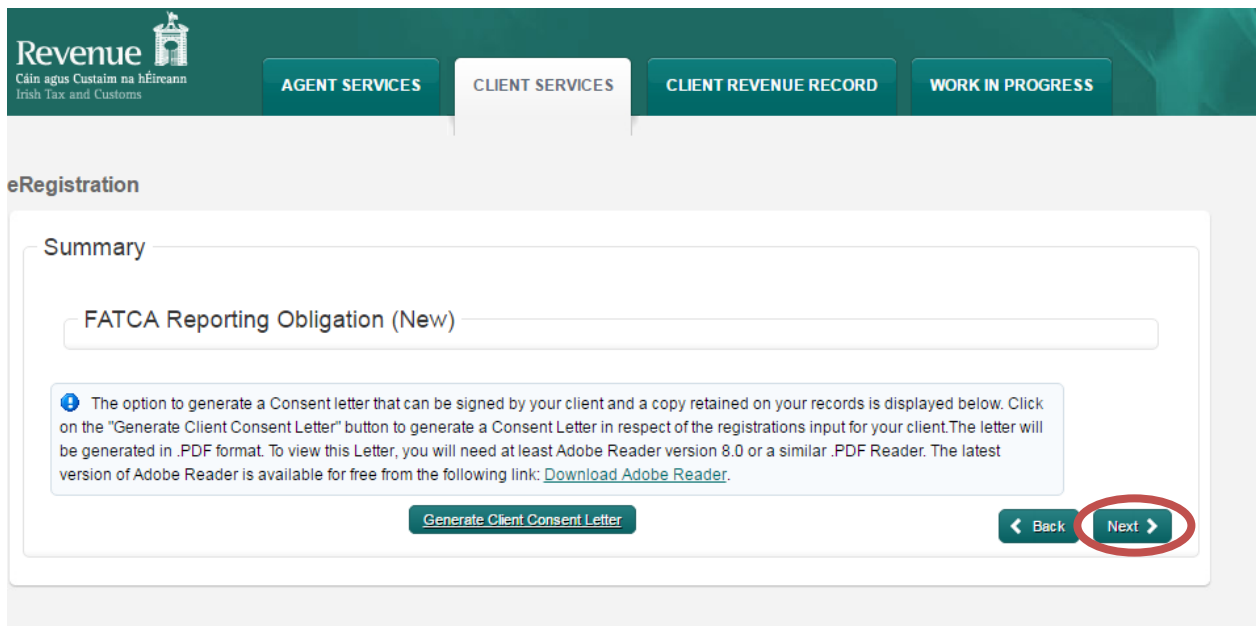
██████████ understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed \_\_\_\_\_ (Agent) Date \_\_\_\_\_

Signed \_\_\_\_\_ (Client) Date \_\_\_\_\_

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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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

FATCA Reporting Obligation (New)

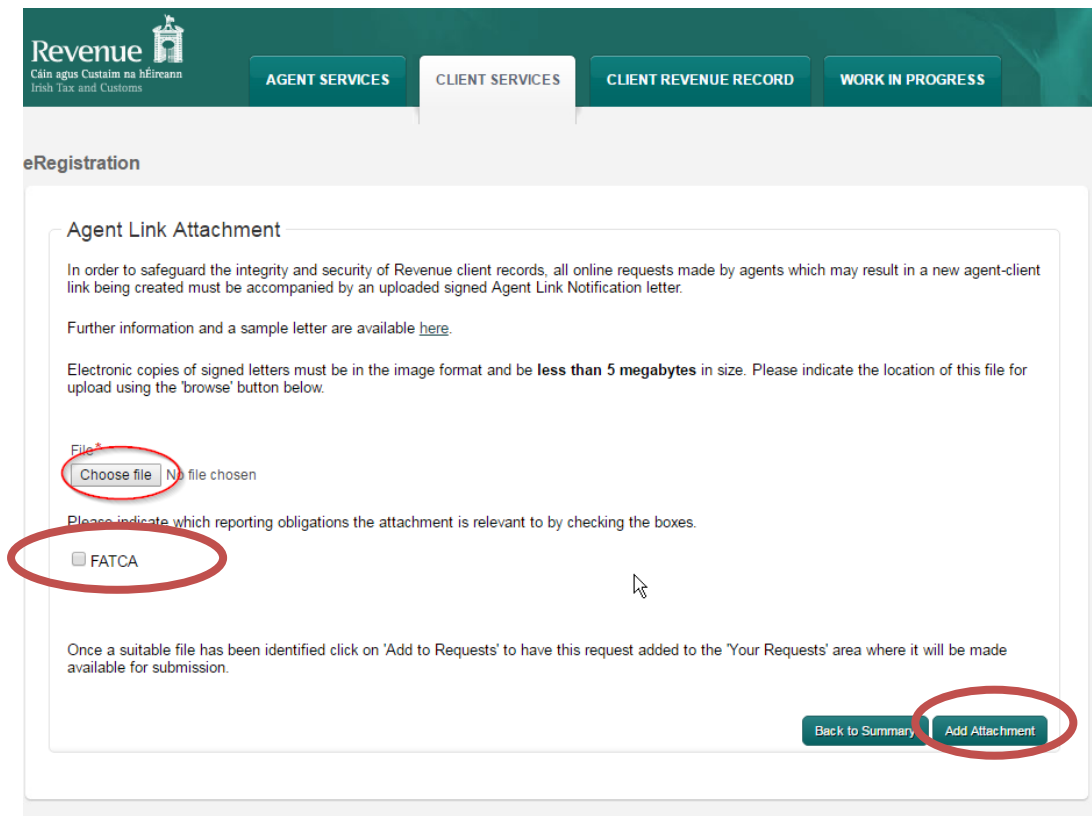
The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF 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

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “**Choose file**” and locate the completed Agent Link Notification Form in the Agent network/drive. Tick the box “**FATCA**” and click “**Add Attachment**”.

*\*\* Standard Agent link notification may also be uploaded\*\**



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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Agent 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 Agent Link Notification letter.

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

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File\*

Choose file No file chosen

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

☒ FATCA

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

Back to Summary Add Attachment

2.1.12 Click “Sign and Submit”.

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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Agent Link Attachment

Attached approval letter file(s):

FATCA trcn1.pdf Remove Attachment

Back to Summary Sign and Submit

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

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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

return MR CJLZDWE C PIFI



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 Agent207435 Help

Enter Password .....

Sign & Submit Back

0%

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

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**AGENT 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 Agent Services click on Agent Services tab.

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

Notice Number **5786011790L**

eRegistration summary:

Action	Status	Comments
Register and Link FATCA	Success	

To return to Agent Services click on Agent Services tab.

**OK**

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

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**AGENT SERVICES** **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

LANGUAGE: ENGLISH | ROS HELP | TEST | EXIT

### TEST 1234 - Inbox Messages

Search by: Select Search Method | View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	<b>4018330181S</b>	TEST 1234			Reporting Entity Registr	N/A	28/04/2017	N/A

Archive Export Print

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



Notice Number: 5786011790L      This is a notice of the Registration Submitted to Revenue Commissioners on 21/04/2017      Date Submitted: 21/04/2017

**eRegistration**

FATCA Reporting Obligation (New)

Status	Success

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

[Print >](#)

❖ **AFTER COMPLETION OF THIS PROCESS, THE AGENT SHOULD ALLOW UP TO 3 WORKING DAYS FOR THE FATCA 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 FATCA Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the FATCA Reporting Obligation. If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the FATCA Reporting Obligation, please refer to Section 2.1.

2.2.1 Agent logs onto ROS, access “Agent Services”.

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot displays the Revenue Record web application interface. The top navigation bar includes the Revenue logo, language options (GAELIGE, ENGLISH), and user controls (ROS HELP, TEST, EXIT). The main menu on the left lists 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'REVENUE RECORD' section is active, showing a sidebar with 'Open Revenue Record', 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main content area is titled 'Clients' and contains a 'Find Clients' section with search filters for 'Tax Registrations' and 'Reporting Obligations'. Below this, there are sections for 'Your Client List' and 'Last 10 Clients Accessed'. The 'Manage Tax Registrations' section is highlighted with a red box and contains two sub-sections: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' section includes a form with fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...', along with a 'Manage' button. The 'Register New Revenue Customer' section includes a 'Register New Revenue Customer' button and a 'Register New Reporting Entity' button.

- 2.2.3 If an 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”**.

The screenshot shows the 'Manage Tax Registrations' interface. On the left, under 'Manage Client Registrations', the 'Tax Registrations' radio button is selected. Below it, 'Corporation Tax' is chosen from the 'Tax Type' dropdown. The 'Enter registration no.' and 'Enter name' fields are present. A dropdown menu for 'Manage Reporting Obl...' is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations'. The 'Manage' button with a right arrow is circled in red. On the right, the 'Register New Revenue Customer' section is visible, with buttons for 'Register New Revenue Customer' and 'Register New Reporting Entity'. At the bottom left, there is a 'Returns:' section and an 'Upload Form(s) Com' button.

- 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 'Manage Tax Registrations' interface with the 'Reporting Obligations' radio button selected. The 'Select a reporting obli...' dropdown is open, and 'Manage Reporting Obligations' is highlighted. The 'Manage' button with a right arrow is circled in red. The 'Register New Revenue Customer' section on the right remains visible. The 'Returns:' section and 'Upload Form(s) Com' button are at the bottom left.

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 FATCA Reporting Obligation.

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AGENT SERVICES

### Registration

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

**FATCA - FATCA** Select Action >

You are not linked to this reporting obligation

[Add and link to a new registration](#)

[Link and cease an existing registration](#)

[Link only to an existing registration](#)

**DAC2-CRS - DAC2-CRS** Cease Registration >

Status: Active

Number: [redacted]

You are linked to this reporting obligation

Remove Agent Link >

**DAC4-CbC - DAC4-CbC** Select Action >

You are not linked to this reporting obligation

2.2.6 Click **“Confirm”**.

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AGENT SERVICES

### Registration

#### Request Confirmation

**⚠ 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 image format and be less than 5Mb in size.

Please confirm that the registration which you are requesting to link to exists for the given customer before proceeding. This information is not available to you online as you are not currently linked as an agent.

*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.*

< Back Confirm >

### 2.2.7 Click “Submit”.

The screenshot shows the 'AGENT SERVICES' page. On the left, under 'Registration Options', there are three entries: 'FATCA - FATCA' with status 'In Requests', 'DAC2-CRS - DAC2-CRS' with status 'Active' and a 'Number' field, and 'DAC4-CbC - DAC4-CbC' with status 'You are not linked to this reporting obligation'. Each entry has a corresponding button: 'Cease Registration', 'Remove Agent Link', and 'Select Action'. On the right, under 'Your Requests (1)', there is a 'Create Agent Link' button for 'FATCA' with a 'Cancel' link. At the bottom right, there is a 'Submit' button with a right arrow. A message at the bottom right states: 'Once you add a registration to your requests you will be able to submit.'

### 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 may be uploaded at the next stage). Once completed click “Next”.

The screenshot shows the 'Registration' summary page. At the top left is the 'Revenue' logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below it is the 'AGENT SERVICES' header. The main content area is titled 'Summary' and contains a 'FATCA Reporting Obligation' section. This section has a sub-section 'Updated Agent Request Details' with a 'Tax Agent' label and the text 'Agent Link Authorisation Requested'. Below this, there is an information box with a blue icon and text: '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](#).' At the bottom, there are three buttons: 'Generate Client Consent Letter' (highlighted with a red circle), 'Back' (with a left arrow), and 'Next' (with a right arrow and highlighted with a red circle).



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

- **FATCA Reporting Obligation (New)**

Agent Link Authorisation Requested

**TEST** 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 \_\_\_\_\_

- 2.2.9 Select “**Choose File**” and upload the letter generated (or Agent Link Notification Form). Tick FATCA and click “**Add Attachment**”.

The screenshot shows the 'Agent Link Attachment' section of the Revenue Agent Services portal. The header includes the Revenue logo and 'AGENT SERVICES'. The main heading is 'Registration'. The form content includes instructions about safeguarding client records and a link to further information. It specifies that electronic copies must be in image format and less than 5 megabytes. A file upload section shows a 'Choose file' button circled in red, with 'No file chosen' text. Below this, a checkbox for 'FATCA' is also circled in red. At the bottom right, there are two buttons: 'Back to Summary' and 'Add Attachment', with the latter circled in red.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

Registration

**Agent 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 Agent Link Notification letter.

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

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File\*  
**Choose file** No file chosen

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

☒ **FATCA**

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the "Your Requests" area where it will be made available for submission.

Back to Summary **Add Attachment**

- 2.2.10 Click “**Sign and Submit**”.

This screenshot shows the same 'Agent Link Attachment' form after a file has been uploaded. The 'Attached approval letter file(s):' section now lists 'FATCA' and 'agent-link-notification-form.pdf'. A 'Remove Attachment' button is present next to the file name. At the bottom right, the 'Sign and Submit' button is circled in red, indicating the next step.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

Registration

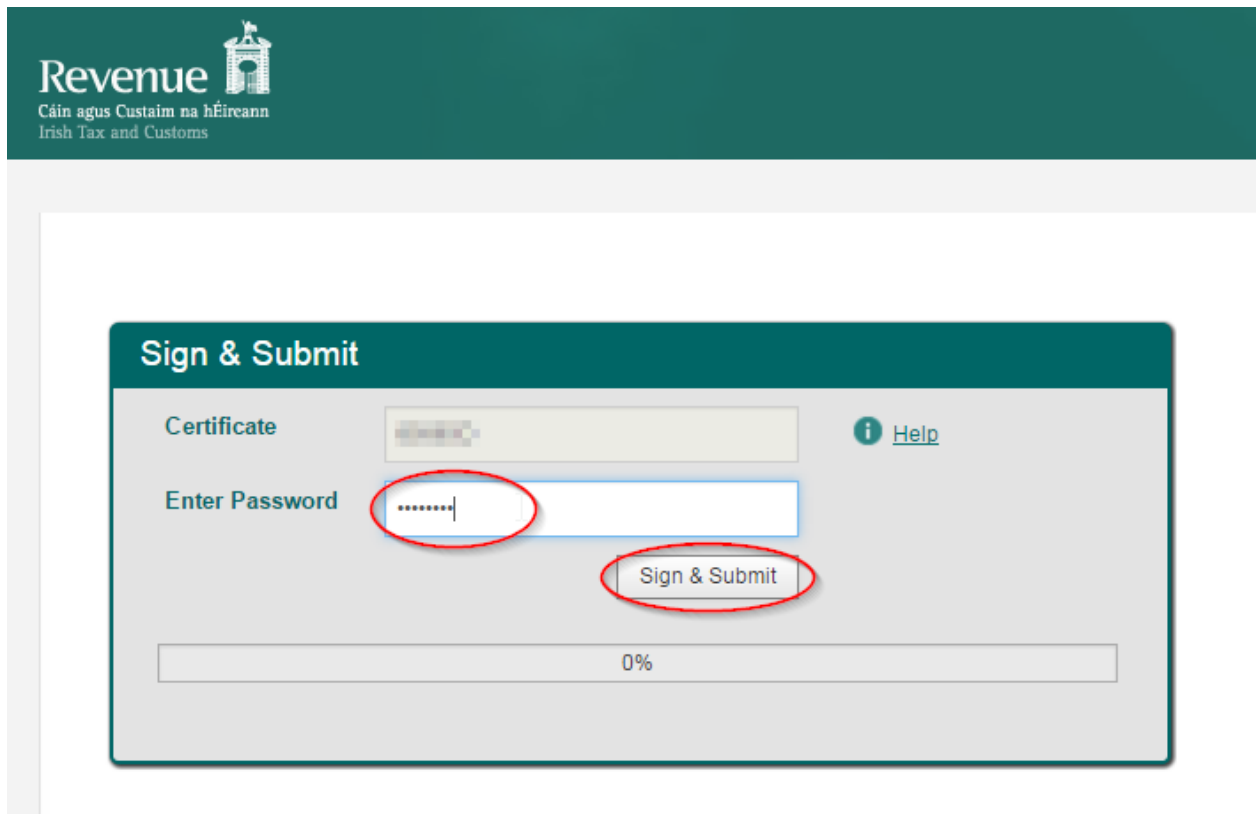
**Agent Link Attachment**

Attached approval letter file(s):

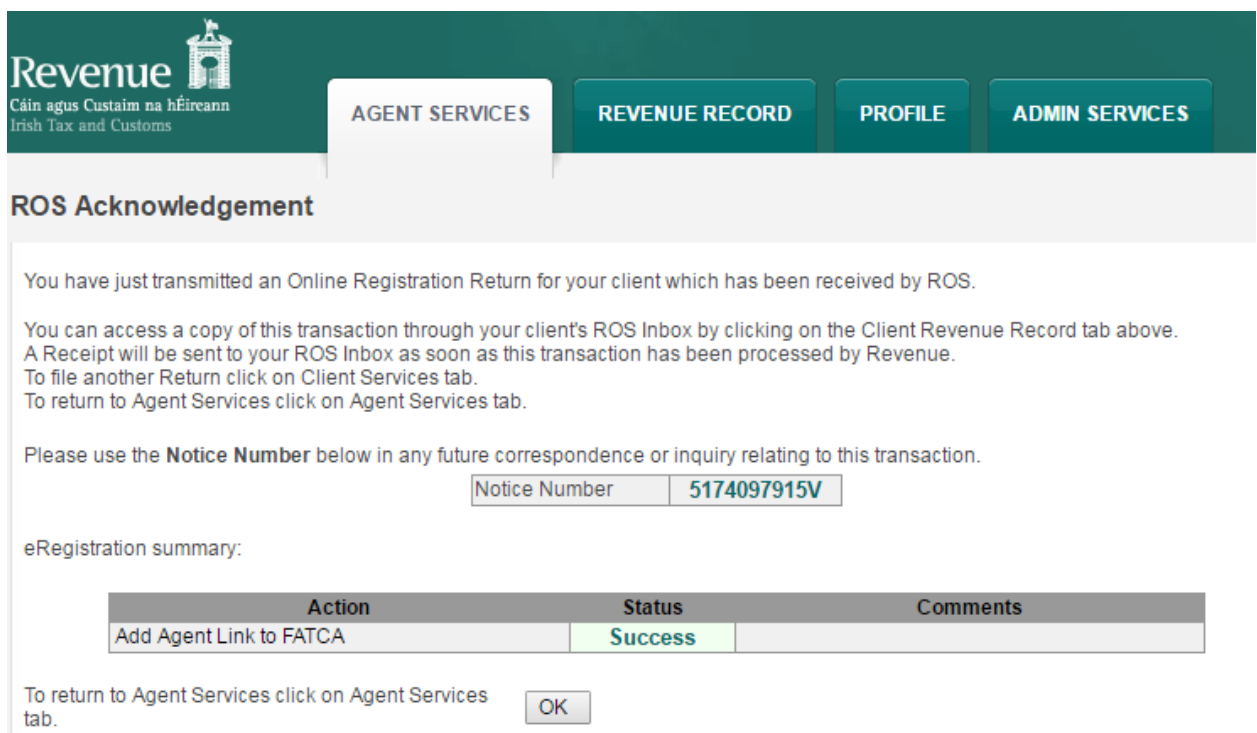
FATCA	agent-link-notification-form.pdf	Remove Attachment
-------	----------------------------------	-------------------

Back to Summary **Sign and Submit**

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



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



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 Agent Services click on Agent Services tab.

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

Notice Number	5174097915V
---------------	-------------

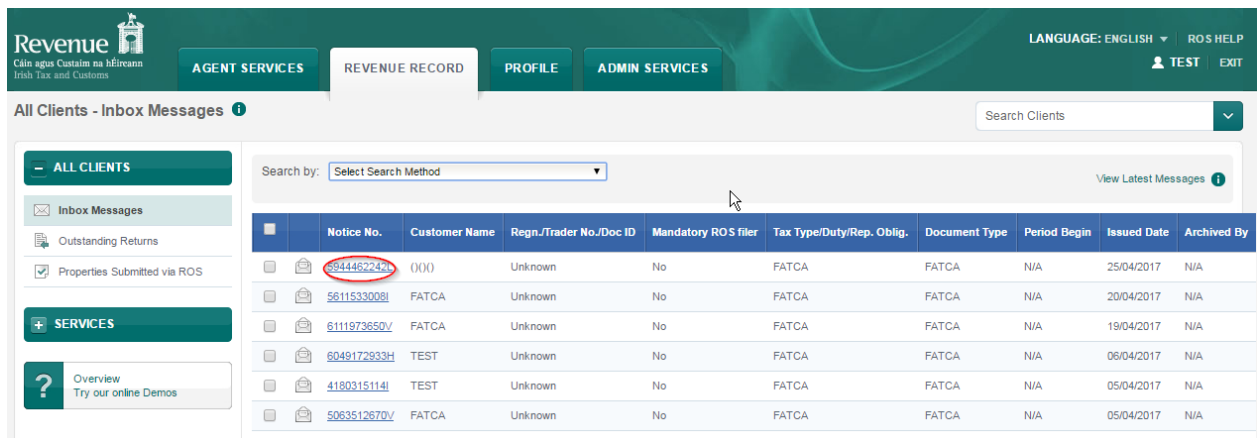
eRegistration summary:

Action	Status	Comments
Add Agent Link to FATCA	Success	

To return to Agent Services click on Agent Services tab.

OK

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



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP TEST EXIT

All Clients - Inbox Messages

Search Clients

Search by: Select Search Method View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	<b>5044462242</b>	(X)(X)	Unknown	No	FATCA	FATCA	N/A	25/04/2017	N/A
	5611533008J	FATCA	Unknown	No	FATCA	FATCA	N/A	20/04/2017	N/A
	6111973650V	FATCA	Unknown	No	FATCA	FATCA	N/A	19/04/2017	N/A
	6049172933H	TEST	Unknown	No	FATCA	FATCA	N/A	06/04/2017	N/A
	4180315114I	TEST	Unknown	No	FATCA	FATCA	N/A	05/04/2017	N/A
	5063512670V	FATCA	Unknown	No	FATCA	FATCA	N/A	05/04/2017	N/A

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



Notice Number: 5046238715V This is a notice of the Registration Submitted to Revenue Commissioners on 06/04/2017 Date Submitted: 06/04/2017

**eRegistration**

FATCA Reporting Obligation (XXXXXXXXXX)

Updated Agent Request Details

Tax Agent Request to Remove Link

Status Success

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

Print

- ❖ **AFTER COMPLETION OF THIS PROCESS, THE AGENT SHOULD ALLOW UP TO 3 WORKING DAYS TO UPDATE.**



### 3. SECTION 3 – CUSTOMER SUBMITTING FATCA RETURNS

The following section details how Customers upload FATCA returns on ROS.

Section 3.1 details uploading Nil FATCA returns, Section 3.2 details uploading XML files.

*XML Nil Returns may also be uploaded. Please refer to FATCA XML Schema (V2.0) and user guide available on:*

<https://www.irs.gov/businesses/corporations/fatca-xml-schemas-and-business-rules-for-form-8966>

#### 3.1 Customer Submitting Nil FATCA Return.

3.1.1 Customer logs on to ROS, under “**Upload Form(s) Completed Off-Line**” select “**FATCA**” from the drop-down list. Click “**Upload Return**”.


The screenshot displays the Revenue Record interface. On the left, the 'MY SERVICES' menu includes options like 'Open Revenue Record', 'Manage Tax Registrations', 'Manage Reporting Obligations', 'Download Pre-populated Returns', 'Manage Financial Statements', 'Secure Upload/Download Service', 'Mobile Access', 'Manage LPT / HC arrears', and 'View Property History'. The main area is titled 'Returns and Payments' and contains a 'File a Return' section. Under 'Complete a Form On-line', there are radio buttons for 'Tax Registrations' and 'Reporting Obligations'. Below this is a 'Select a tax type...' dropdown. The 'Upload Form(s) Completed Off-line' section has a dropdown menu where 'FATCA' is selected. To the right of this dropdown is an 'Upload Return' button. A red circle highlights the 'FATCA' option in the dropdown, and another red circle highlights the 'Upload Return' button. The interface also shows a 'No current tax clearance certificate' message and a search bar.

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.<sup>1</sup> This checkbox is also relevant for selection of the Nil return option.

### 3.1.2 Tick election box if applicable. Click “**Submit Nil Return**”.

<sup>1</sup> Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the FATCA guidance notes <http://www.revenue.ie/en/business/aeoi/guidance-notes-fatca-ireland.pdf>.

- 3.1.3 Information for the nil return will be auto generated from registration as shown below. Select “**Address CountryCode**” from the drop down list. (This is a mandatory field). Tick “**I wish to submit a nil-return based on the above details**”. Click “**Submit**”.

**FATCA Nil Return**

### Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

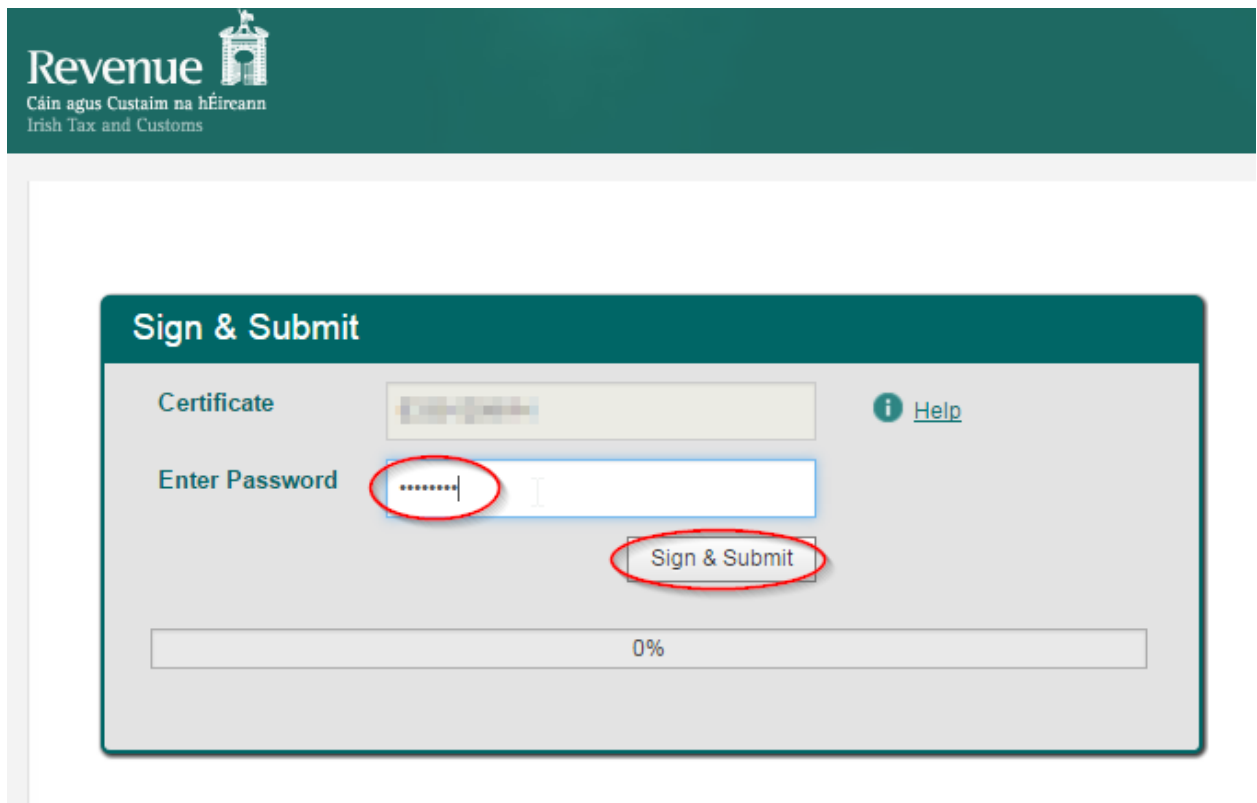
Global Intermediary Identification Number:	DS1972.20069.SD.111
Reporting Period Start Date:	01-01-2016
Reporting Period End Date:	31-12-2016
Country of Tax Residence:	Ireland
Name:	XXXXX XXXXX
* Address CountryCode:	Please Select
Address:	Add1 Add2

☐ I wish to submit a nil-return based on the above details.

Back

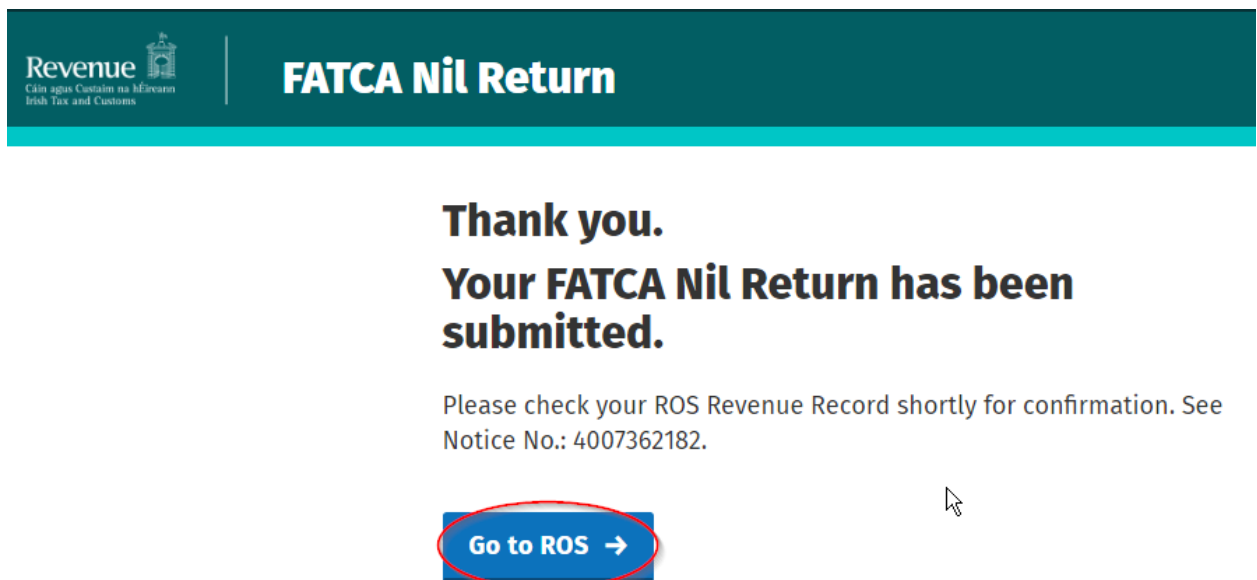
Submit

3.1.4 Enter **Password**, click “**Sign and Submit**”.



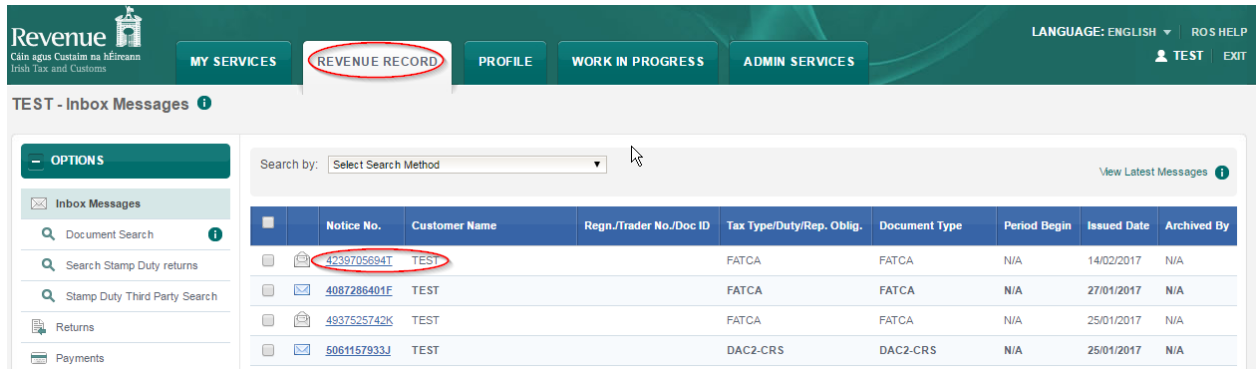
The screenshot shows the Revenue 'Sign & Submit' form. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann' and 'Irish Tax and Customs'. The form has a teal header with the title 'Sign & Submit'. Below the header, there is a 'Certificate' field with a blurred value and a 'Help' link. The 'Enter Password' field is highlighted with a red circle, and the 'Sign & Submit' button is also highlighted with a red circle. A progress bar at the bottom shows '0%'.

3.1.5 The following confirmation screen is shown. Click “**Go to ROS**” to return to Revenue Record.



The screenshot shows the Revenue 'FATCA Nil Return' confirmation screen. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann' and 'Irish Tax and Customs'. The header is teal with the title 'FATCA Nil Return'. The main content area has a white background with the text 'Thank you.' and 'Your FATCA Nil Return has been submitted.' Below this, it says 'Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 4007362182.' A blue button with the text 'Go to ROS →' is highlighted with a red circle. A mouse cursor is visible near the button.


- 3.1.6 The Customer will receive a new notification in the **Revenue Record** to confirm they have submitted a FATCA Nil Return. Click on the **Notice Number** for confirmation of the Nil Return submitted.



The screenshot shows the Revenue Record interface. The top navigation bar includes the Revenue logo, 'MY SERVICES', 'REVENUE RECORD' (highlighted with a red circle), 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The user is logged in as 'TEST'. The main section is titled 'TEST - Inbox Messages'. On the left, there is a sidebar with 'OPTIONS' and 'Inbox Messages' (Document Search, Search Stamp Duty returns, Stamp Duty Third Party Search, Returns, Payments). The main area displays a table of messages with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived By. The first message has a notice number '4239705694T' circled in red.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input type="checkbox"/>	<a href="#">4239705694T</a>	TEST		FATCA	FATCA	N/A	14/02/2017	N/A
<input type="checkbox"/>	<a href="#">4087286401F</a>	TEST		FATCA	FATCA	N/A	27/01/2017	N/A
<input type="checkbox"/>	<a href="#">4937525742K</a>	TEST		FATCA	FATCA	N/A	25/01/2017	N/A
<input type="checkbox"/>	<a href="#">5061157933J</a>	TEST		DAC2-CRS	DAC2-CRS	N/A	25/01/2017	N/A

3.1.7 Click “Close” to return to Revenue Record.

**FATCA Status Message**

## Thank you.

## Your nil-return has been submitted.

Your message reference id is:  
**DS1972.20069.SD.111.2016\_1453**

The following details were used to generate your nil-return:

- Global Intermediary Identification Number:**  
DS1972.20069.SD.111
- Reporting Period Start Date:** 01-01-2016
- Reporting Period End Date:** 31-12-2016
- Country of Tax Residence:** Ireland
- Name:** [REDACTED]
- Address CountryCode:** IE
- Address:** ADD1 ADD2
- Election made under Regulation 6(2):** No

**Close**

### 3.2 Customer Submitting FATCA XML File<sup>2</sup>

For efficient processing FATCA XML files should have a file size of 10MB per submission with a maximum file size of 30MB. A file size of greater than 30MB will be rejected by ROS.

3.2.1 Customer logs on to ROS, under “**Upload Form(s) Completed Off-Line**” select “**FATCA**” from the drop-down list. Click “**Upload Return**”.

The screenshot shows the Revenue Record interface. On the left, there's a sidebar with 'MY SERVICES' and a list of services including 'Manage Tax Registrations', 'Manage Reporting Obligations', 'Download Pre-populated Returns', 'Manage Financial Statements', 'Secure Upload/Download Service', 'Mobile Access', 'Manage LPT / HC arrears', and 'View Property History'. The main area is titled 'Returns and Payments' and contains a 'File a Return' section. Under 'Complete a Form On-line', there are radio buttons for 'Tax Registrations' and 'Reporting Obligations'. Below this is a 'Select a tax type...' dropdown. The 'Upload Form(s) Completed Off-line' section has a text prompt and a dropdown menu. The 'FATCA' option is selected in the dropdown, and the 'Upload Return' button is highlighted. A mouse cursor is pointing at the 'Upload Return' button.

<sup>2</sup> Further information on the FATCA Schema V 2.0 may be found at <https://www.irs.gov/businesses/corporations/fatca-xml-schemas-and-business-rules-for-form-8966>

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.<sup>3</sup> This checkbox is also relevant for the selection of the Nil return option.

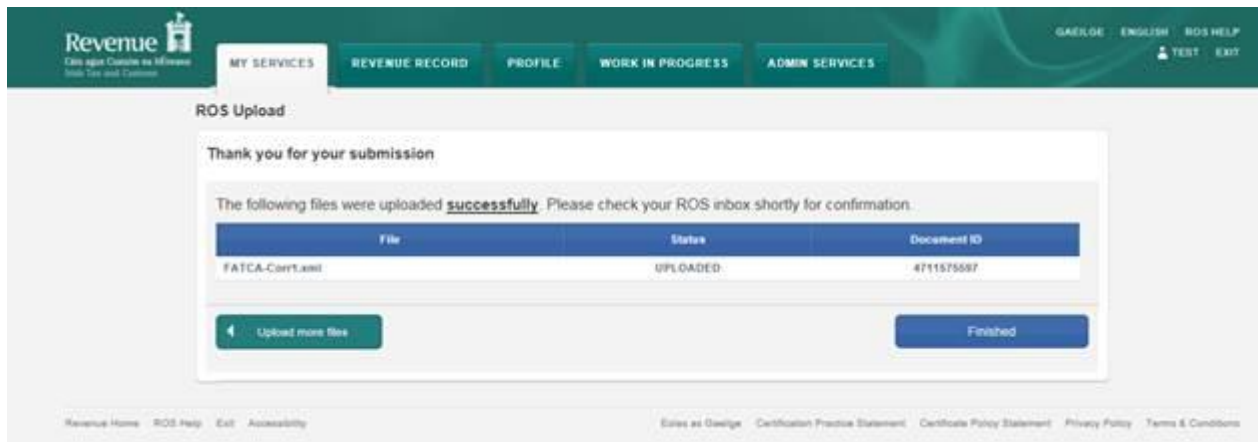
3.2.2 Tick election box if applicable. Click **“Add File”**, select file from computer storage. Enter ROS password and click **“Upload File”**.

The screenshot shows the 'ROS Upload' interface. At the top, there is a navigation bar with the Revenue logo and links for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. On the right, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', 'TEST', and 'EXIT'. The main content area is titled 'ROS Upload'. It contains a light blue box with the text: 'Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014. Check here if you wish to make election' followed by a checkbox. Below this is a large empty box for file uploads. To the right of this box are two buttons: 'Add File(s)' and 'Remove All'. Further right, there is instructional text: 'To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.' Below the instructional text is a 'Submit Nil Return' button with a right arrow. At the bottom left, there is a section for certificate authentication: 'You are using certificate: [certificate icon]', 'Enter your password: \*' followed by a password input field, and 'Cancel' and 'Upload File(s)' buttons. A progress bar at the bottom shows '0%'. A footnote at the bottom left states '\* Denotes a required field.' Red circles are drawn around the election checkbox, the 'Add File(s)' button, the password input field, and the 'Upload File(s)' button.

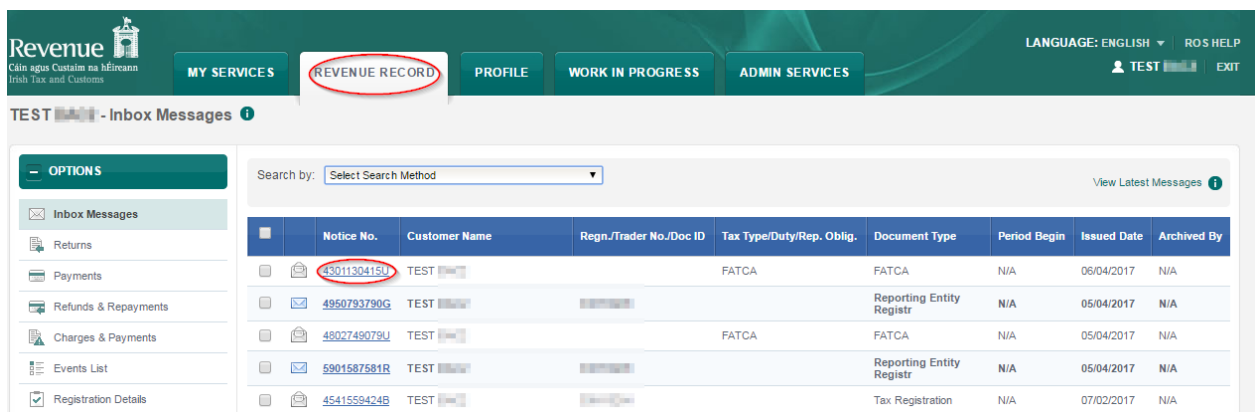
<sup>3</sup> Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the FATCA guidance notes <http://www.revenue.ie/en/business/aeoi/guidance-notes-fatca-ireland.pdf>.



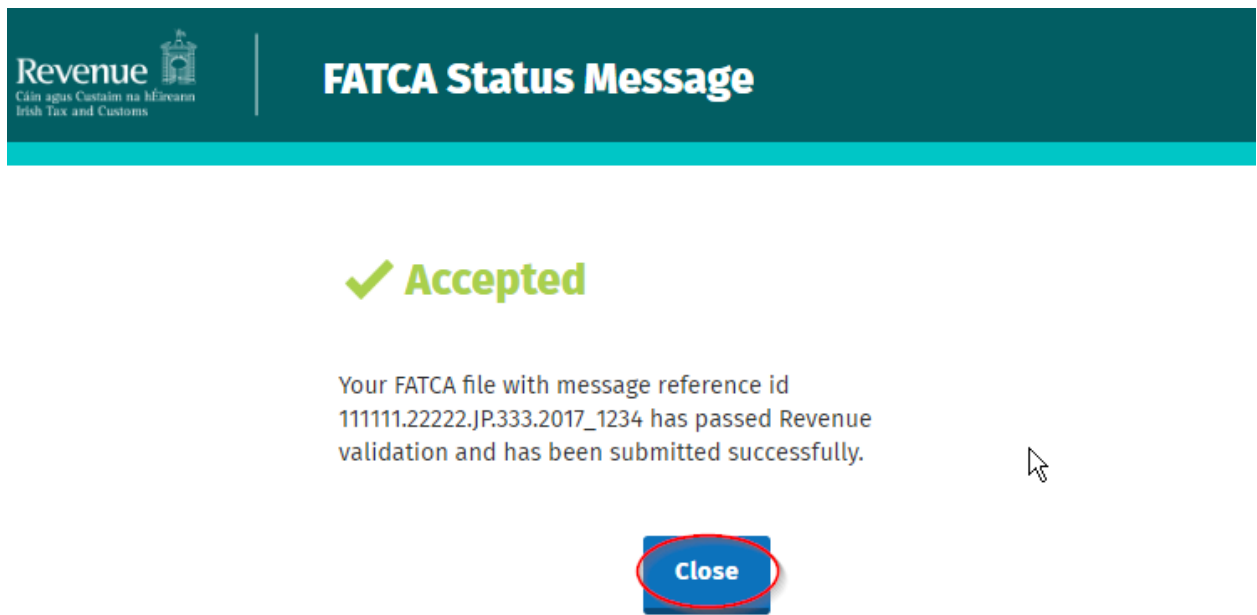
- 3.2.3 The following confirmation screen appears. Click **“Finished”**. The Customer is directed back to My Services page.



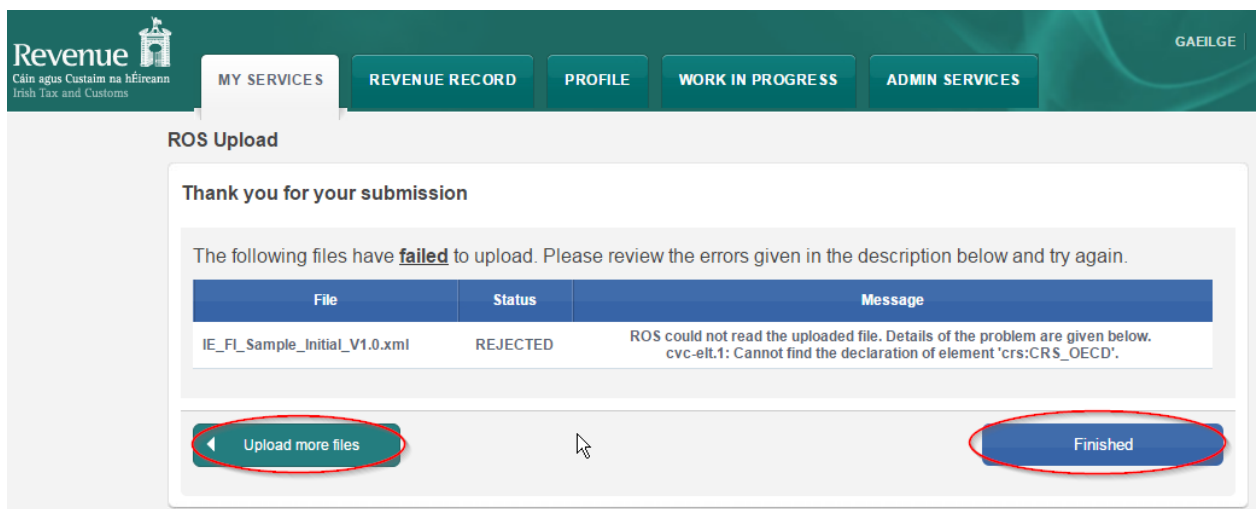
- 3.2.4 The Customer will receive a new notification in the **Revenue Record** to confirm the successful file submission. Click on the **Notice Number** for confirmation of the file upload.



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



3.2.6 ROS uses real time validation, files are validated at upload and are reflected on screen. Click “Upload more files” to select an XML file or “Finished” to return to My Services.



## 4. SECTION 4 – AGENT SUBMITTING FATCA RETURNS

The following section details how Agents upload FATCA returns on ROS.

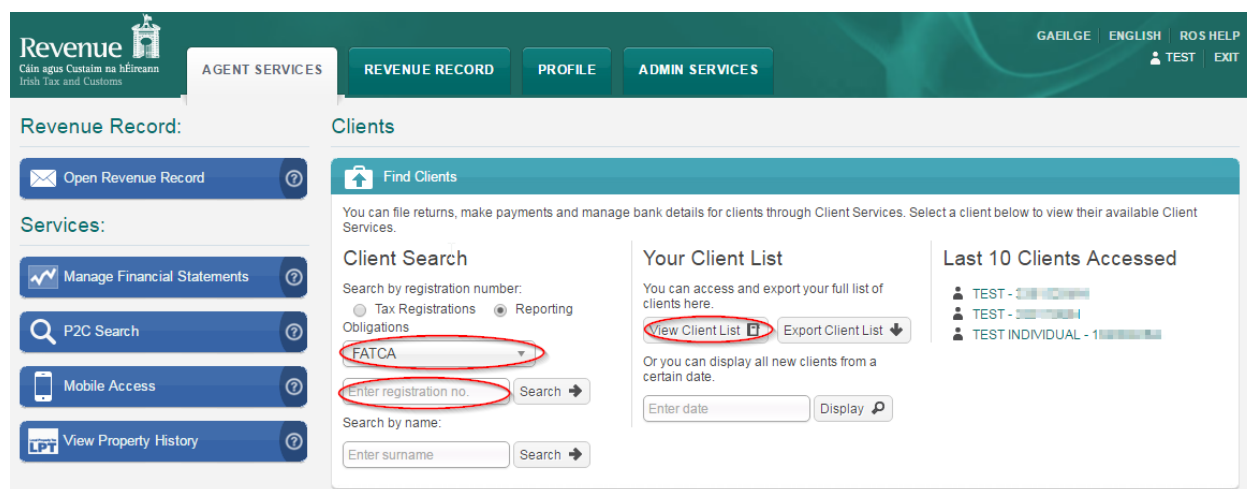
Section 4.1 details uploading NIL FATCA return, Section 4.2 details uploading XML Data returns.

*XML Nil Returns may also be uploaded. Please refer to FATCA XML Schema (V2.0) and user guide available on:*

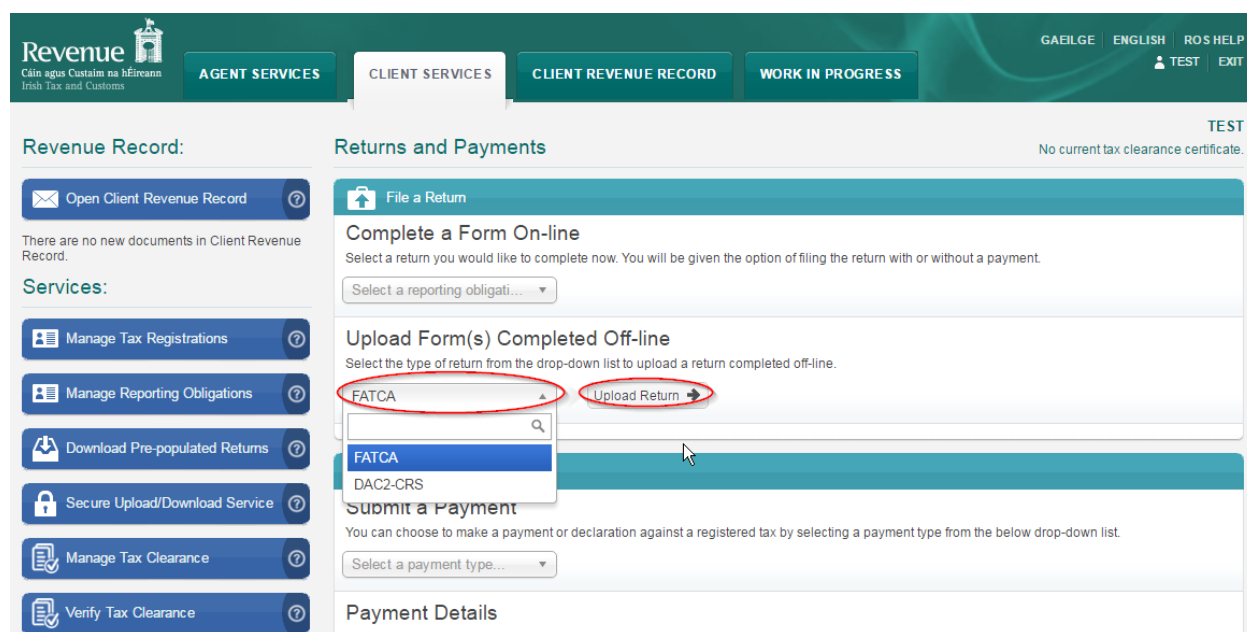
<https://www.irs.gov/businesses/corporations/fatca-xml-schemas-and-business-rules-for-form-8966>

### 4.1 Agent Submitting Nil FATCA Return.

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



4.1.2 In the section marked “**Upload Form(s) Completed Off-Line**”, select **FATCA** from the dropdown list and click “**Upload Return**”.



The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.<sup>4</sup> This checkbox is also relevant for the selection of the Nil return option.

#### 4.1.3 Tick election box if applicable. Click “Submit Nil Return”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAEILGE ENGLISH ROS HELP TEST EXIT

FATCA

ROS Upload

Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014  
Check here if you wish to make election ☒

Add File(s)  
Remove All

To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.  
To remove all files from the list click the "Remove All" button.  
To submit a Nil-Return, click on the button below.


Submit Nil Return →

You are using certificate:   
Enter your password: \*   
Cancel Upload File(s) →  
0%

\* Denotes a required field.

<sup>4</sup> Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the FATCA guidance notes <http://www.revenue.ie/en/business/aeoi/guidance-notes-fatca-ireland.pdf>.

- 4.1.4 Information for the Nil return will be auto generated from registration as shown below. Select “**Address CountryCode**” from drop down list. (This is a mandatory field). Tick “**I wish to submit a nil-return based on the above details**”. Click “**Submit**”.



**FATCA Nil Return**

### Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

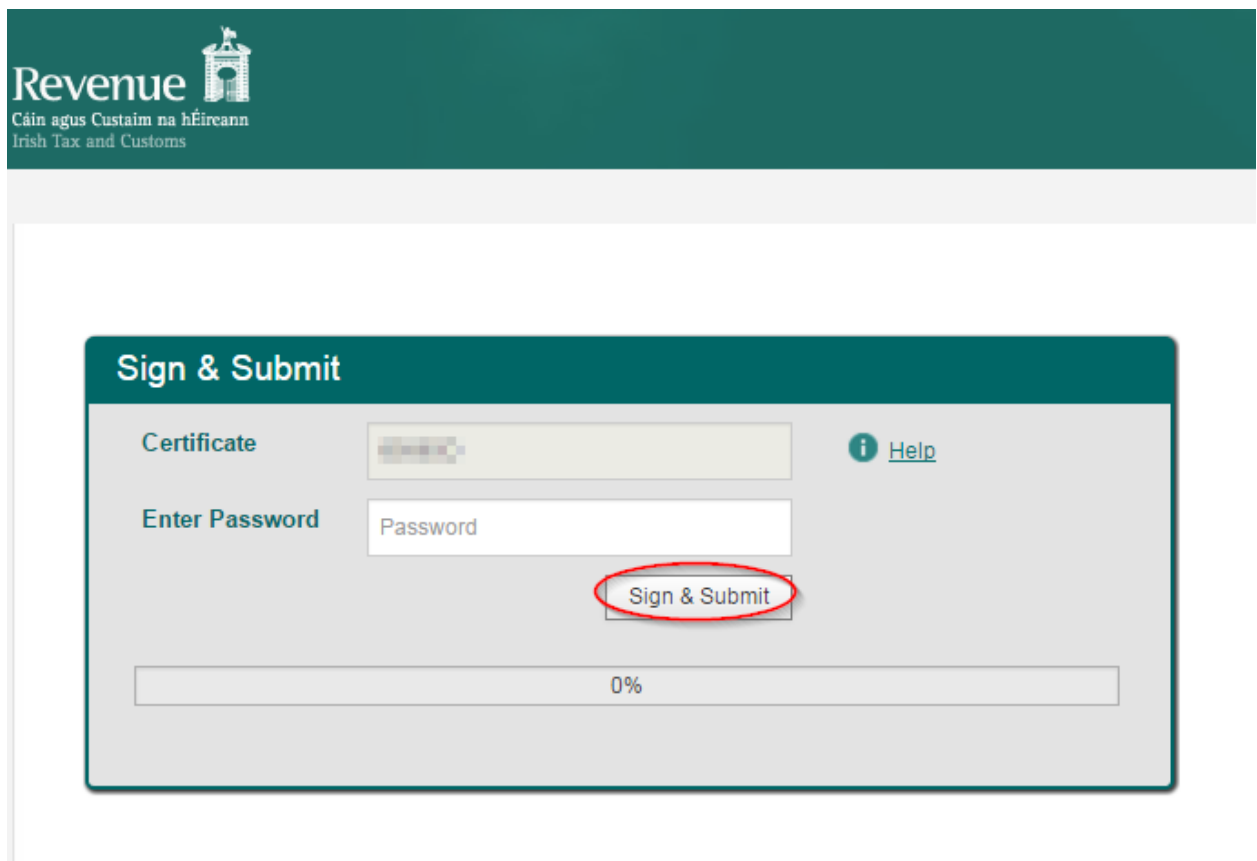
Global Intermediary Identification Number:	145444.45441.JP.114
Reporting Period Start Date:	01-01-2016
Reporting Period End Date:	31-12-2016
Country of Tax Residence:	Ireland
Name:	Revenue
* Address CountryCode:	Please Select
Address:	Add Add

☐ I wish to submit a nil-return based on the above details.

Back

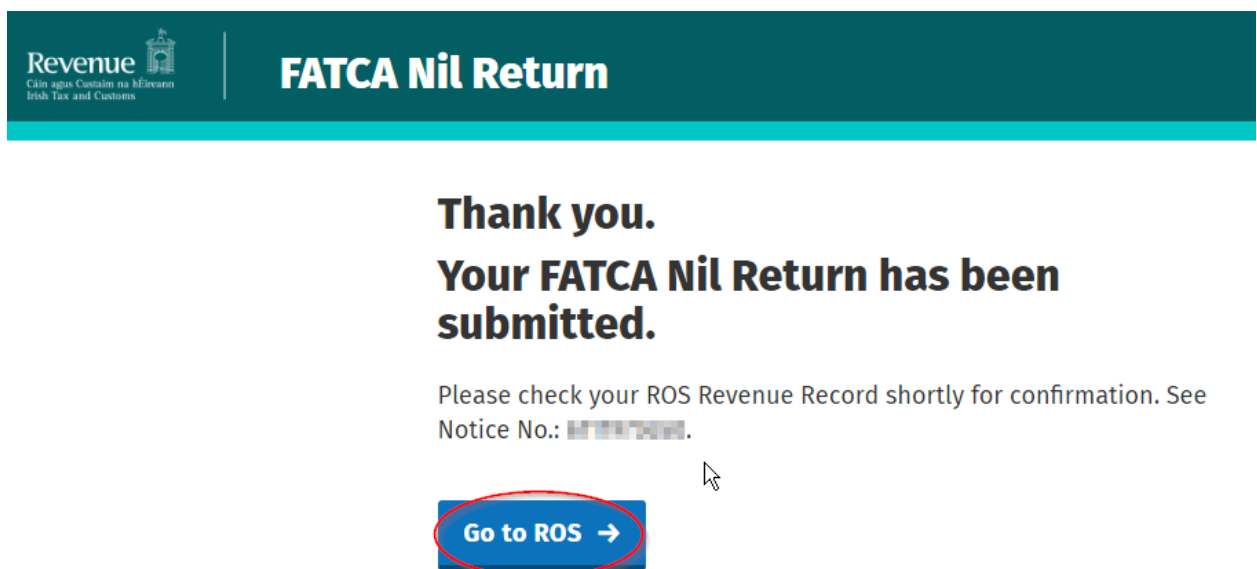
Submit

4.1.5 Enter ROS **Password** and click **“Sign & Submit”**.



The screenshot shows the Revenue 'Sign & Submit' form. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann' and 'Irish Tax and Customs'. The form has a teal header with the title 'Sign & Submit'. Below the header, there are two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field contains the text 'Password'. To the right of the 'Enter Password' field is a 'Help' link with an information icon. Below the input fields is a 'Sign & Submit' button, which is circled in red. At the bottom of the form is a progress bar showing '0%'.

4.1.6 Click **“Go to ROS”** to return to Client Services page.



The screenshot shows the Revenue 'FATCA Nil Return' confirmation page. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann' and 'Irish Tax and Customs'. To the right of the logo is the title 'FATCA Nil Return'. Below the title, the text reads: 'Thank you. Your FATCA Nil Return has been submitted.' Below this text is a paragraph: 'Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [redacted]'. Below the paragraph is a blue button with the text 'Go to ROS →', which is circled in red. A mouse cursor is pointing at the button.

- 4.1.7 The Agent will receive a new notification in the **Client Revenue Record** to confirm they have submitted a FATCA Nil Return. Click on the **Notice Number** for confirmation of the Nil Return submitted.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICE **CLIENT REVENUE RECORD** WORK IN PROGRESS

LANGUAGE: ENGLISH RO S HELP TEST EXIT

TEST - Inbox Messages

Search by: Select Search Method View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input type="checkbox"/>	<a href="#">6049172633H</a>	TEST	Unknown	FATCA	FATCA	N/A	06/04/2017	N/A
<input type="checkbox"/>	<a href="#">4180315114I</a>	TEST	Unknown	FATCA	FATCA	N/A	05/04/2017	N/A
<input type="checkbox"/>	<a href="#">5441931827A</a>	TEST	Unknown	DAC2-CRS	DAC2-CRS	N/A	05/04/2017	N/A

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## FATCA Status Message

**Thank you.**  
**Your nil-return has been submitted.**

Your message reference id is:  
**145444.45441.JP.114.2016\_1501**

The following details were used to generate your nil-return:

- 1 **Global Intermediary Identification Number:**  
145444.45441.JP.114
- 2 **Reporting Period Start Date:** 01-01-2016
- 3 **Reporting Period End Date:** 31-12-2016
- 4 **Country of Tax Residence:** Ireland
- 5 **Name:** [REDACTED]
- 6 **Address CountryCode:** IE
- 7 **Address:** ADD ADD
- 8 **Election made under Regulation 6(2):** No

**Close**

## 4.2 Agent Submitting FATCA XML File<sup>5</sup>

For efficient processing FATCA XML files should have a file size of 10MB per submission with a maximum file size of 30MB. A file size of greater than 30MB will be rejected by ROS.

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

Revenue Record: Clients

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

FATCA

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

TEST - TEST - TEST INDIVIDUAL - 1

### 4.2.2 In the section marked “**Upload Form(s) Completed Off-Line**”, select **FATCA** from the dropdown list and click “**Upload Return**”.

Revenue Record: Returns and Payments

File a Return

Complete a Form On-line

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

Select a reporting obligati...

Upload Form(s) Completed Off-line

Select the type of return from the drop-down list to upload a return completed off-line.

FATCA Upload Return

Submit a Payment

You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

Select a payment type...

Payment Details

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instructions and Direct Debit. You

<sup>5</sup> Further information on the FATCA Schema V 2.0 may be found at <https://www.irs.gov/businesses/corporations/fatca-xml-schemas-and-business-rules-for-form-8966>



The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.<sup>6</sup> This checkbox is also relevant for the selection of the Nil return option.

4.2.3 Tick election box if applicable. Click **“Add File”**, select file from computer storage. Enter ROS **Password** and click **“Upload File”**.

<sup>6</sup> Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the FATCA guidance notes <http://www.revenue.ie/en/business/aeoi/guidance-notes-fatca-ireland.pdf>.

- 4.2.4 The following confirmation screen appears. Click **“Finished”**. The Agent is directed back to Client Services page.

The screenshot shows the 'ROS Upload' page with a green header bar. The header contains the Revenue logo, navigation tabs (AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, WORK IN PROGRESS), and language options (GAELIGE, ENGLISH, ROS HELP). The main content area has a white box titled 'Thank you for your submission'. Inside, it states: 'The following files were uploaded **successfully**. Please check your ROS inbox shortly for confirmation.' Below this is a table with three columns: File, Status, and Document ID. The table contains one row: 'Initial1.xml', 'UPLOADED', and '4738312538'. At the bottom of the white box are two buttons: 'Upload more files' and 'Finished'. The 'Finished' button is circled in red. The footer contains links: Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

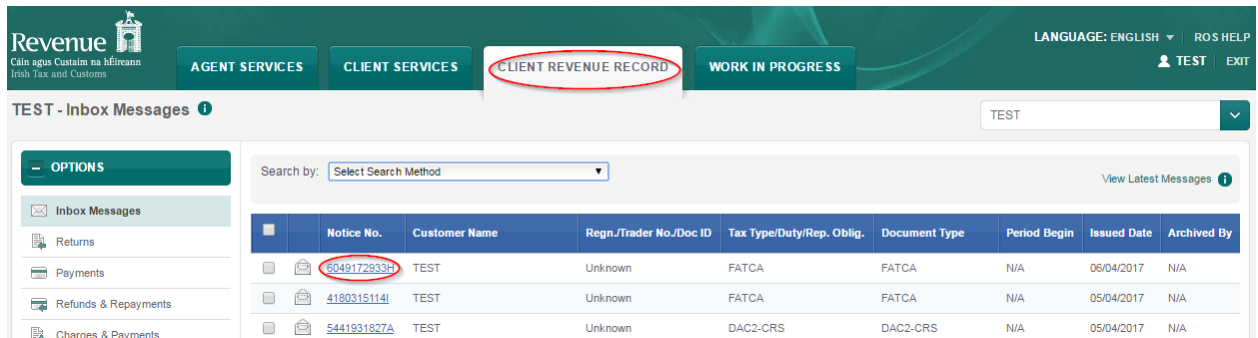
File	Status	Document ID
Initial1.xml	UPLOADED	4738312538

- 4.2.5 ROS uses real time validation, files are validated at upload and are reflected on screen. Click **“Upload more files”** to select an XML file or **“Finished”** to return to Client Services.

The screenshot shows the 'ROS Upload' page with a green header bar. The header contains the Revenue logo, navigation tabs (AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, WORK IN PROGRESS), and language options (GAELIGE, ENGLISH, ROS HELP). The main content area has a white box titled 'Thank you for your submission'. Inside, it states: 'The following files have **failed** to upload. Please review the errors given in the description below and try again.' Below this is a table with three columns: File, Status, and Message. The table contains one row: 'approval\_for\_\_20170214.pdf', 'REJECTED', and 'ROS could not read the uploaded file. Details of the problem are given below. Content is not allowed in prolog.'. At the bottom of the white box are two buttons: 'Upload more files' and 'Finished'. The footer contains links: Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

File	Status	Message
approval_for__20170214.pdf	REJECTED	ROS could not read the uploaded file. Details of the problem are given below. Content is not allowed in prolog.

- 4.2.6 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.

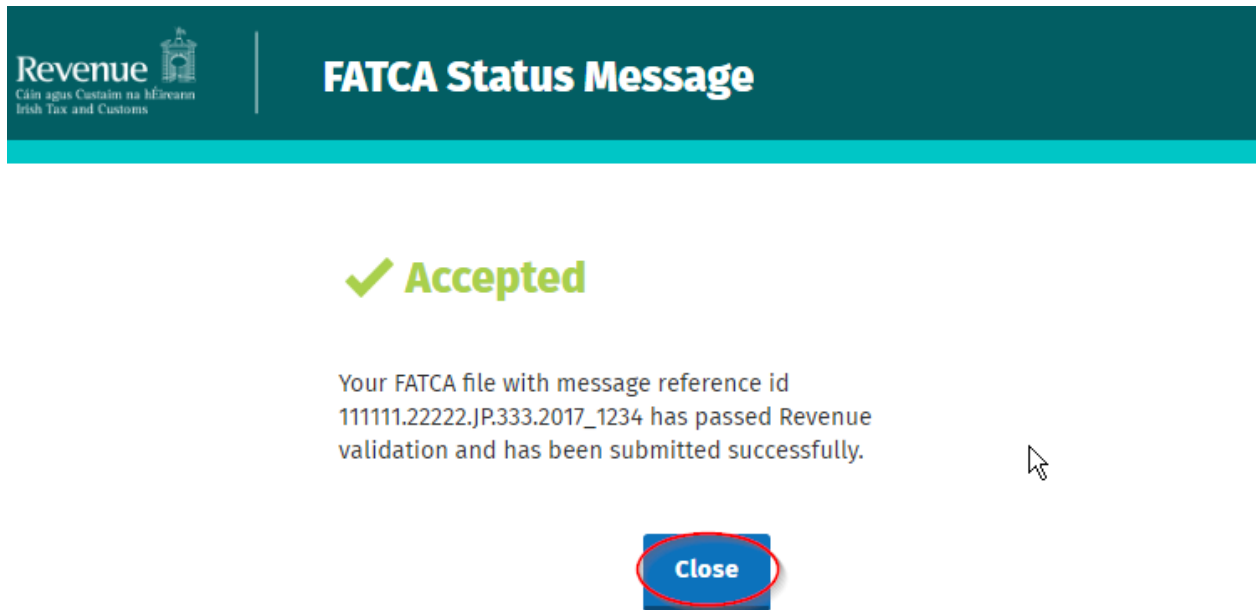


The screenshot displays the Revenue Client Revenue Record interface. The top navigation bar includes the Revenue logo, the text "Cáin agus Cústaim na hÉireann Irish Tax and Customs", and buttons for "AGENT SERVICES", "CLIENT SERVICES", "CLIENT REVENUE RECORD" (highlighted with a red circle), and "WORK IN PROGRESS". The right side of the header shows "LANGUAGE: ENGLISH", "ROS HELP", and user options "TEST" and "EXIT".

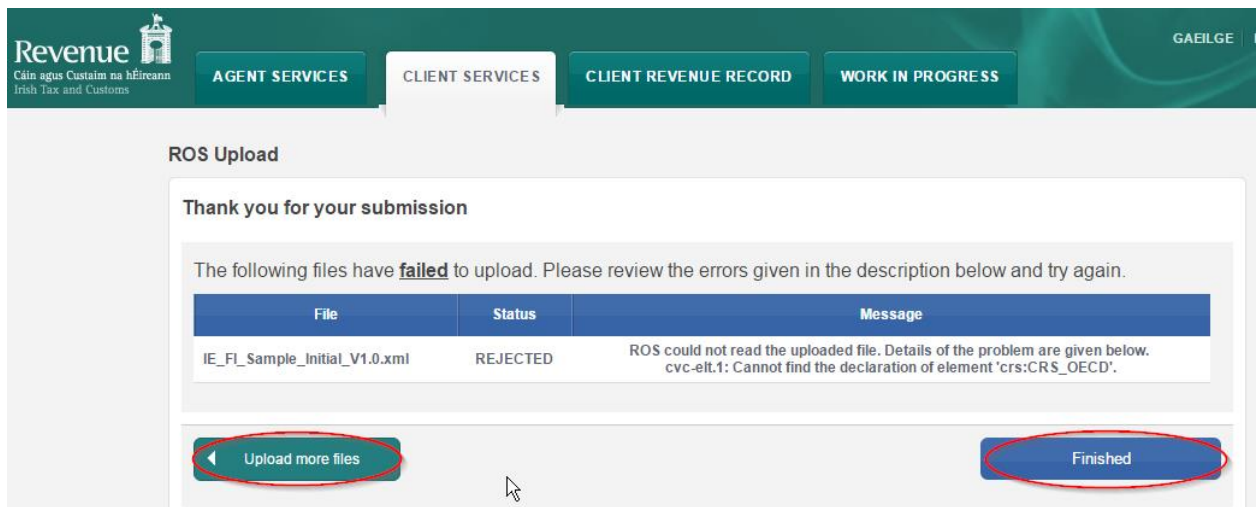
Below the header, the "TEST - Inbox Messages" section is visible. It features a search bar with "Select Search Method" and a "View Latest Messages" link. A table of notices is displayed with the following columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived By.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
60491728334	TEST	Unknown	FATCA	FATCA	N/A	06/04/2017	N/A
41803151141	TEST	Unknown	FATCA	FATCA	N/A	05/04/2017	N/A
5441931827A	TEST	Unknown	DAC2-CRS	DAC2-CRS	N/A	05/04/2017	N/A

- 4.2.7 The following notice appears which the Agent may wish to print for their records. Click “Close” to exit and return to **Client Revenue Record** screen.



- 4.2.8 ROS uses real time validation, files are validated at upload and are reflected on screen. Click “Upload more files” to select an XML file or “Finished” to return to My Services.



## 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 FATCA 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 ([www.revenue.ie](http://www.revenue.ie)).

The screenshot shows the Revenue website's 'Revenue Self Service' section. At the top, there is a navigation bar with links: Home, Personal Tax, Business & Self Assessment, Tax Practitioners, Customs, Taxes & Duties, and Online Services. Below this, the 'Revenue Self Service' heading is followed by four main service tiles. The first tile is 'myAccount', which includes links for 'myAccount Sign in', 'About myAccount', and 'Register for myAccount'. The second tile, highlighted with a red border, is 'ROS' and contains links for 'ROS Login', 'About ROS', 'Register for ROS', 'MyEnquiries', and 'eTax Clearance'. The third tile is 'Local Property Tax (LPT)' with links for 'LPT Login', 'About LPT', 'Online Valuation', and 'Guidance'. The fourth tile is 'More...' with links for 'MyEnquiries', 'Register for VAT MOSS', 'Mortgage Interest Relief', 'VRT Calculator', 'Report Tax Evasion / Shadow Economy Activity', and 'Activity'.

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

- E-mail at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at **1890 201 106**, International customers may contact via the email address above or call **+353 1 702 3021**

## 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 liability in Ireland).*

If the Customer does not have a Tax Reference number and is not registered for ROS, but is obliged to fulfil a FATCA 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 FATCA 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 or via email at [AEOL\\_technicalsupport@revenue.ie](mailto:AEOL_technicalsupport@revenue.ie). 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. APPEXDIX 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 liability 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 FATCA 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 FATCA 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 FATCA Reporting purposes, it is possible for an Agent to register a FATCA 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](mailto:roshelp@revenue.ie)
- Telephone at **1890 201 106**, International customers may contact via the email address above or call **+353 1 702 3021**

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

- Email at [AEOL\\_technicalsupport@revenue.ie](mailto:AEOL_technicalsupport@revenue.ie)
- Telephone at +353 42 9353337

6.1.1 Log into ROS.

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


The screenshot shows the 'Revenue Record: Clients' page. The top navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The left sidebar lists services like 'Open Revenue Record', 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main content area is divided into sections: 'Find Clients' (with search filters for registration number and name), 'Your Client List' (with 'View Client List' and 'Export Client List' buttons), 'Last 10 Clients Accessed' (a list of recent clients), and 'Manage Tax Registrations' (with 'Manage Client Registrations' and 'Register New Revenue Customer' options). The 'Register New Revenue Customer' section has two buttons: 'Register New Revenue Customer' and 'Register New Reporting Entity', with the latter circled in red.

6.1.3 Select “FATCA Reporting Obligation” and click “Next”.

The screenshot shows the 'eRegistration' page for 'Reporting Entity Registration (1 of 2)'. A yellow warning box states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, it says 'Electronic copies of signed letters must be in the image format and be less than 5Mb in size.' A 'Please note' section contains a bullet point: '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:'. Under this, there are three checkboxes: 'DAC2-CRS Reporting Obligation', 'DAC4-CBC Reporting Obligation', and 'FATCA Reporting Obligation'. The 'FATCA Reporting Obligation' checkbox is checked and circled in red. At the bottom right, there is a 'Next >' button, also circled in red.



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



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Irish Tax and Customs

AGENT SERVICES

Registration

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 \*

X Cancel

< Back

Next >

49

- 6.1.5 Enter the “**Registration date (i.e. current date)**” in the format **DD/MM/YYYY**. Enter “**Global Intermediary Identification Number (GIIN)**”, click “**Next**”.

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Irish Tax and Customs

AGENT SERVICES

Registration

### FATCA Registration

\* Denotes a required field

**Registration Date (DD/MM/YYYY) \***

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX.XXXXXX.XX.XXX.  
More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>

**Global Intermediary Identification Number (GIIN) \***

X Cancel

Back Next

6.1.6 Select **"Generate Client Consent Letter"**.

*When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion. Download and save for editing. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).*

Once completed, click **"Next"**.

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**AGENT SERVICES**

**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

FATCA Reporting Obligation Details

Registration Commencement Date	25/01/2017
--------------------------------	------------

**i** 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](#).

**X Cancel** **Generate Client Consent Letter** **< Back** **Next >**

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

**Customer Registration Request (Reporting Entity)**

**FATCA Reporting Obligation (New)**

**Registered Contact Details**

**Name**

Test

**Address**

Address1

Address2

**Test** 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 \_\_\_\_\_

- 6.1.7 To upload the completed Agent Link Notification Form on ROS, click **“Choose file”** and locate the completed Agent Link Notification Form in the Agent network/drive. Select the box **“FATCA”** and click **“Add Attachment”**.

**\*\* Standard Agent link notification may also be uploaded\*\***

The screenshot shows the 'Agent Link Attachment' form on the Revenue website. The form includes instructions about safeguarding client records and a requirement for signed letters. It features a file upload section with a 'Choose file' button circled in red. Below this, there are checkboxes for reporting obligations, with the 'FATCA' checkbox also circled in red. At the bottom right, there are two buttons: 'Back to Summary' and 'Add Attachment', with the latter circled in red.

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Irish Tax and Customs

AGENT SERVICES

eRegistration

**Agent 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 Agent Link Notification letter.

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

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File\*

**Choose file** No file chosen

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

☒ **FATCA**

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

[Back to Summary](#) [Add Attachment](#)

- 6.1.8 Click **“Sign and Submit”**.

This screenshot shows the same 'Agent Link Attachment' form, but now with the file 'trcn1.pdf' attached. The 'FATCA' checkbox remains checked. The 'Remove Attachment' button is visible next to the file name. At the bottom right, the 'Sign and Submit' button is circled in red.

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Irish Tax and Customs

AGENT SERVICES

eRegistration

**Agent Link Attachment**

Attached approval letter file(s):

FATCA	trcn1.pdf	<a href="#">Remove Attachment</a>
-------	-----------	-----------------------------------

[Back to Summary](#) [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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Irish Tax and Customs

AGENT 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

Enter Password

Password

Sign & Submit

Back

0%

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

Revenue  
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Irish Tax and Customs

AGENT 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 Agent Services click on Agent Services tab.

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

Notice Number

5090330695F

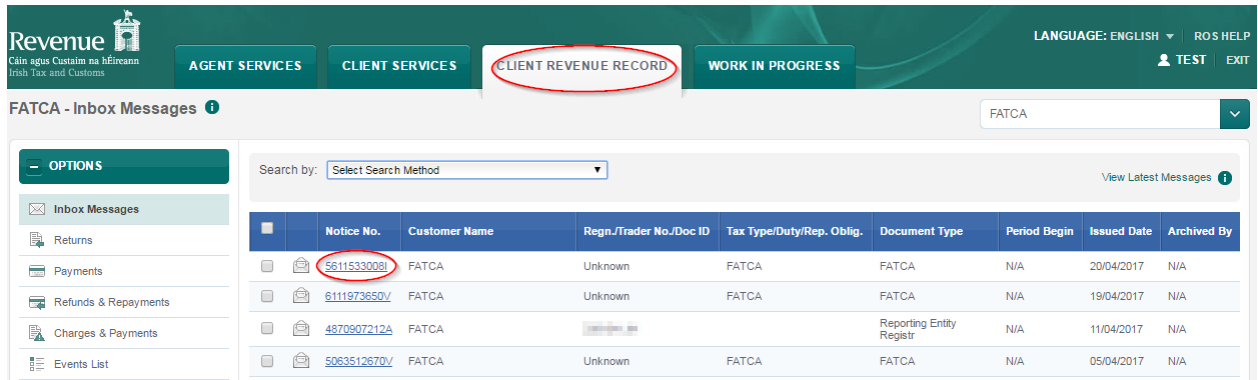
eRegistration summary:

Action	Status	Comments
Register and Link FATCA	Success	

To return to Agent Services click on Agent Services tab.

OK

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



Revenue  
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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES **CLIENT REVENUE RECORD** WORK IN PROGRESS

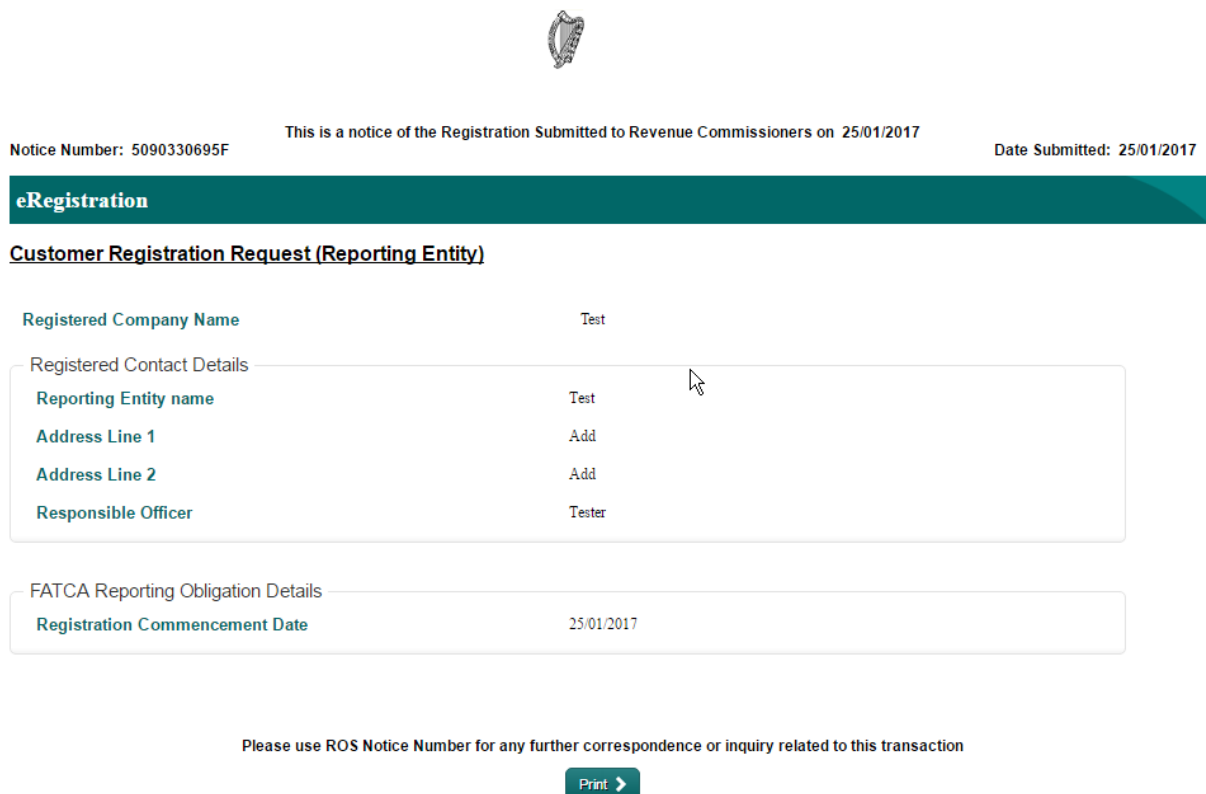
LANGUAGE: ENGLISH ROS HELP TEST EXIT


FATCA - Inbox Messages 1

Search by: Select Search Method View Latest Messages 1

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	56115330081	FATCA	Unknown	FATCA	FATCA	N/A	20/04/2017	N/A
	6111973650V	FATCA	Unknown	FATCA	FATCA	N/A	19/04/2017	N/A
	4870907212A	FATCA			Reporting Entity Registr	N/A	11/04/2017	N/A
	5063512670V	FATCA	Unknown	FATCA	FATCA	N/A	05/04/2017	N/A

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





Notice Number: 5090330695F This is a notice of the Registration Submitted to Revenue Commissioners on 25/01/2017 Date Submitted: 25/01/2017

**eRegistration**

**Customer Registration Request (Reporting Entity)**

Registered Company Name Test

Registered Contact Details

Reporting Entity name	Test
Address Line 1	Add
Address Line 2	Add
Responsible Officer	Tester

FATCA Reporting Obligation Details

Registration Commencement Date	25/01/2017
--------------------------------	------------

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

Print >

❖ **AFTER COMPLETION OF PROCESS, THE AGENT SHOULD ALLOW UP TO 3 WORKING DAYS FOR THE FATCA REPORTING ENTITY TO BE REGISTERED.**

## 7. APPENDIX III – SETTING SUB-USER PERMISSIONS ON ROS

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

Instructions for creating new sub-users are available here:

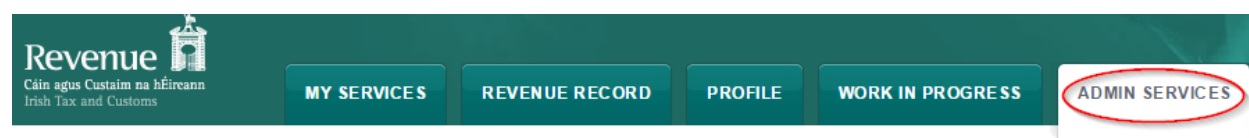
<https://www.ros.ie/helpcentre/help.html#/?a=gettingStarted/registering-for-ros>

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

- Email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at **1890 201 106**, International customers may contact via the email address above or call **+353 1 702 3021**

**7.1 ROS Administrator logs onto ROS.**

**7.2 Click on “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.

Search by: Surname ▼

Enter the search information:

Search

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE

Add New

View

Revise

My Enquiries Permissions

Amend ROS Email Addresses

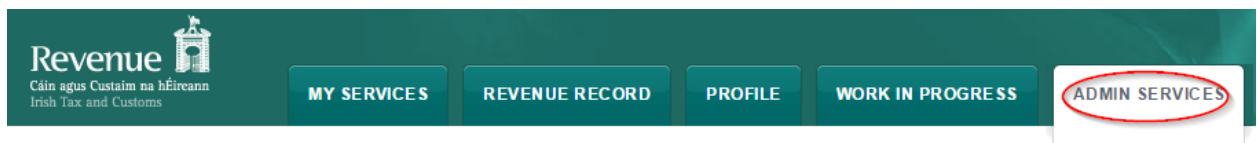
Revoke

Suspend

Restore



### 7.3 Select the individual's Name and click "Revise".



#### Administration Services

TEST DAC2

- 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.

Search by: Surname ▼

Enter the search information:

Search

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input checked="" type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	McDonnell	John	123456789	12345678	12345678	ACTIVE

Add New

View

Revise

MyEnquiries Permissions

Amend ROS Email Addresses

Revoke

Suspend

Restore

#### 7.4 Select the **Reporting Obligation** and place tick under “File”.

*Ensure Reporting Obligation is selected to enable filing.*

#### 7.5 Select “Yes” under “**Submit Registration**”. Click “**Confirm**”.

Revenue

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Irish Tax and Customs

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

### Revise Permissions

You have selected :  ID Ref: [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
Solid Fuel Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film WithHolding Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAC4-CbC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

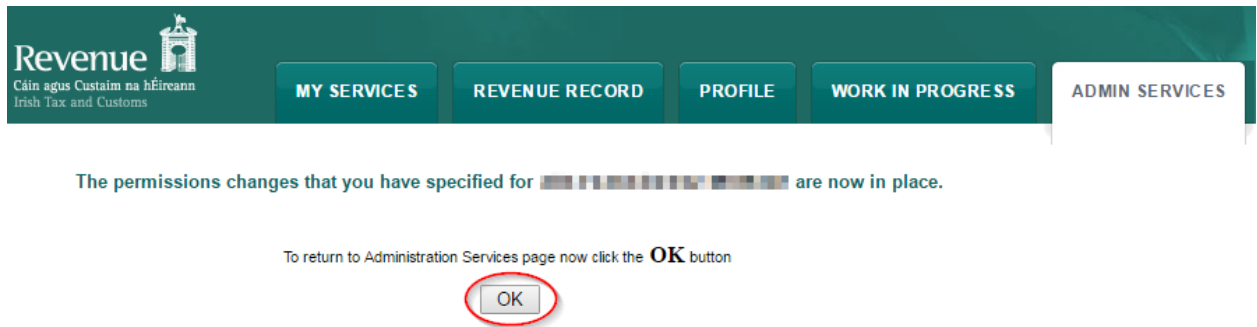
#### Permissions on Administration Services

- 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"/>
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"/>

[All Administration Services](#) [All No](#) [All Yes](#) [Confirm](#)

**7.6** The following screen confirms permissions.



❖ **AFTER COMPLETION OF THIS PROCESS, THE CERTIFICATE SHOULD UPDATE INSTANTLY**