CRBOT

FAQs and troubleshooting for UK trustees and advisors

09 August 2022

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 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 is a business, professional or commercial relationship between the trustee, on behalf of the trust, and the customer that is expected 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.

Revenue continues to engage with representative bodies and trustees, to help trustees meet their registration obligations. However, failure of a trustee to meet their obligations is an offence under Irish legislation and the Irish Statutory Instrument 194/2021 sets out the penalties for trustees that fail to comply.

3. How to access the CRBOT

To access the central register, UK trustees or their representatives must have access to Revenue's Online Service (ROS). This can be done by registering for ROS as outlined below. Please note for UK trustees or their representatives filing on CRBOT an Irish tax number is not required.

3.1. Registering for ROS

Steps for a UK Trustee or their representative to register for ROS

- Apply for a TAIN. A TAIN is a unique identifying number that is required for the ROS registration process. You can apply for a TAIN using the CRBOT TAIN application form (see our forms & guidance section for latest versions). Please note that if you are a service provider representing several trusts, only one TAIN application is required.
  NOTE: On the TAIN application in the section 'Capacity in which the applicant is representing the Trust', if the applicant is a **Trustee,** they can select the 'Other' option on this form.
- On receipt of the TAIN, go to the Revenue website section Register for ROS.
  In Step 1, 'Apply for your ROS Access Number (RAN)', select the option to apply as 'A Tax Agent'. This option must be selected regardless of whether you are actually a tax agent. A prompt will appear to enter the TAIN. Once this section is completed, the RAN will be processed and posted to address provided.
- The RAN letter will outline the next steps in the ROS registration process.

Once registered for ROS, the trustees or their representatives will be able to access the CRBOT and begin the trust registration process. Snips of all relevant ROS screens can be found in our general *CRBOT troubleshooting & user manual* on our website.

3.2. I am a representative/agent with several trusts to register on CRBOT, do I need to apply for a TAIN to register each trust?

No. One TAIN will allow you access to ROS (as above), where you can then register all the trusts that you represent.

3.3. I am a UK Trustee; will I need an Irish tax number to use the Irish Revenue Online Service (ROS)?

No. Trustees or their representatives registering on ROS for the purposes of CRBOT do not need an Irish tax number.

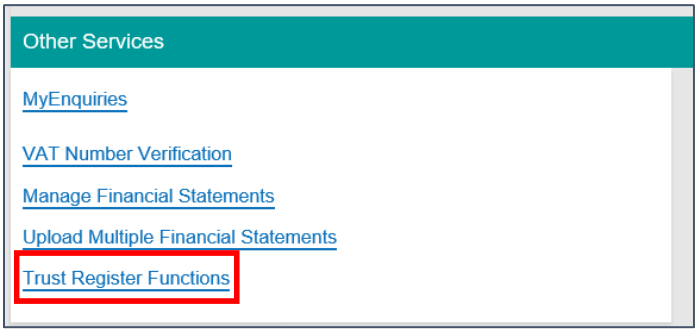
3.4. I have applied for the ROS Access Number (RAN) but have not received this yet.

Please see section RAN letter not received on Revenue.ie for further assistance.

3.5. I am in ROS, where can I locate the CRBOT?

On ROS find the 'TAIN Services' tab at the top of the page.

Scroll down to the bottom of this page and find 'Other Services'. Access to the CRBOT is available through 'Trust Register Functions'.



Once in Trust Register Functions a trustee or their representatives can:

- Register a new trust in the trust register.
- Amend or review a successfully registered trust & print individual beneficial owner details.

4. TAIN Link

A CRBOT TAIN Link form is required during the registration process where a representative, agent or advisor is completing the registration on the trustee's behalf. A link will be provided to the form.

This form is also available on our website here.

4.1. For the TAIN Link forms, do we need to arrange signature as representative/agent and Trustee, or is it sufficient to just sign as representative/advisor?

Both the Trustee and representative/advisor must sign the TAIN Link Notification form.

4.2. I am a representative/agent with several trusts to register, can I just upload one TAIN Link form for all these trusts?

No, a TAIN Link Notification should be uploaded for each trust registration. Representatives will be prompted to upload the TAIN Link Notification after entering the Beneficial Ownership Details. A link to the form will be available on the TAIN Link Attachment page. Both the agent/advisor and the Trustee must sign this form.

4.3. I have entered the beneficial ownership details and have not been asked to provide a TAIN Link

If trustees or an 'Officer/Employee of Trustee' are registering the trust, a CRBOT TAIN Link Form is not required.

However, if registering the trust in the capacity of an 'Agent/Presenter' (requested when completing the Presenter Details page) the representative will be required to submit a TAIN Link Form when prompted.

4.4. I submitted the trust registration and just realised that I uploaded the wrong document in the TAIN Link Attachment page. How do I rectify this?

Send the correct document via MyEnquiries. Please provide as much information as possible, i.e. TAIN, the relevant trusts' name and trust registration number and, if possible, the notice number (as provided on a successful registration).

5. Registering a Trust

5.1. I am an agent/representative and have several trusts to upload, can I do a bulk upload?

Unfortunately, currently, there is no functionality available for bulk uploads.

5.2. I am an agent/advisor and some of the trusts I need to register have hundreds of beneficial owners, can I do a bulk upload?

For trusts with greater than 50 beneficial owners, the data can be input on a spreadsheet and uploaded by the Trust Register team to the CRBOT. The same mandatory information will be required as on the online registration. The trust must first be registered with one beneficial owner.

Such requests can be made via MyEnquiries.

Note: We will not accept a submission that has less than 50 beneficial owners.

5.3. We are representatives for multiple trusts, we have several staff with the required ROS permissions.

5.3.1. Can they input data to the Trust Register at the same time?

The system only allows for one trust to be registered at a time. If a trust has been partially saved (see below), when a user enters Trust Register Functions, the following options will be available to the presenter - New, Edit, Sign, Delete.

5.3.2. Partial Save

A partial save can occur if a session times out, the presenter navigates to another part of ROS or selects 'Cancel' while in the process of a trust registration.

We recommend that presenters finalise each registration prior to navigating away from the Trust Register screens.

Note: If a session times out when the presenter is on the Beneficial Ownership Details page, details input will be lost and must be re-entered via the 'Edit' option for a partially saved trust.

5.4. I am a trustee registering a trust, do I have to enter my details in both the 'Presenter Details' and 'Beneficial Ownership Details' pages?

Yes, the 'Presenter Details' page and the 'Beneficial Ownership Details' page (trustee details) must be completed. Please ensure that the presenter's email address is registered for MyEnquiries (this can be done in the 'Admin Services' tab on ROS).

5.5. I am entering the Beneficial Ownership Details and one of the beneficial owners is both a trustee and a settlor. Can I just enter their details once?

No. You must enter these beneficial ownership types separately, e.g. if the same individual is a settlor and a trustee, then you must enter all their details as a trustee and then enter all their details as a settlor.

5.6. One of the beneficial owners of the trust is a Legal Entity. What beneficial owner details should be entered for the Legal Entity?

Please see further information on legal entities here.

5.7. One of the beneficial owners is a trust that is already registered on CRBOT. Do I need to enter all this trusts' details again?

No. If the trust is already registered on CRBOT:

- In Beneficial Owner Details Page: Select the relevant beneficial owner type
- Select Yes to 'Is this beneficial owner a Legal Entity'
- Select Yes to 'Is this Legal on another Central Register'
- The filing number is the trusts' registration number on CRBOT
- The other central register name: CRBOT

5.8. I have registered a trust but have made a mistake on the other 'Central Register' detail for the Legal Entity. Can I amend these details?

Yes. For more information see here.

5.9. What date do I enter for the "date entered into the entity's internal register"?

From the 29/01/2019 trustees are required to keep a complete and up-to-date register of the trust's beneficial ownership (BO). CRBOT is the follow-up obligation to this internal register. Therefore, the date required is the date that the relevant BO details were entered on the trusts own internal register.

5.10. One of the Beneficial Owners of the trust has no PPS number. Can I still enter their details on CRBOT?

If a beneficial owner does not have a PPSN (Personal Public Services Number), evidence of another form of identification is required. Supporting documentation must be uploaded of a foreign tax registration number, or a passport number or a national identity number.

5.11. Can a full address be input to one line only?

No. The address must follow the format on the screen, i.e. Address 1, Address 2 etc.

5.12. I have registered the trust and got a successful acknowledgement. Can I get proof of registration of the trust for a third party?

There is a print option for each beneficial owner once the trust has been registered.

- Once the trust has been successfully submitted, return to the main Trust Register Functions section.
- The name of the trust should be visible on the main page. Click into the relevant trust.
- Provide the Presenter Details and follow through to the Beneficial Ownership Details page.
- At the bottom of the page find the 'Beneficial Ownership List', click 'Amend' beside the beneficial owner you wish to print and then click 'Print' at the bottom of the page.

5.13. How can I delete a trust?

There are two scenarios where a trust can be deleted:

- Scenario 1: If the trust has made a final distribution and is no longer in existence:

  The trust will be deleted after 10 years in line with Regulation 23(4) of SI 194/2021; *The Registrar shall delete from the central register information entered in it in relation to a relevant trust if 10 years have elapsed from the date on which the final distribution is made under the trust (should such occur) and, as soon as may be after that deletion, the Registrar shall destroy that information.*

  Trustees must ensure to amend the register for beneficial owner cessation dates, when relevant.

- Scenario 2: If a trust registration has been duplicated in error:
  Contact the Trust Register Team via MyEnquiries. Please provide details of Trust Name, Trust Registration Number to be deleted <u>and</u> provide an explanation as to the reason for deletion.

6. Legal Entity is a beneficial owner of a trust

Where a beneficial owner of a trust is a legal entity the details of the natural person beneficial owners of the legal entity are required also. However, if the beneficial owners of the legal entity have been detailed on another EU register, it may be possible to cross reference to these beneficial ownership details.

6.1. A UK Legal Entity is a beneficial owner of a trust that holds property or has a business relationship in Ireland

- Scenario 1: The UK Legal Entity <u>is not</u> registered on another central register in the EU:
  The trustee must provide full individual beneficial owner details of this legal entity, when registering the trust on the CRBOT.
- Scenario 2: The UK Legal Entity <u>is</u> registered on another register central register in the EU:

The trustee must provide the name of the legal entity and reference number from the central register where the legal entity beneficial ownership details have been provided, when entering the details of the legal entity beneficial owner of the trust. There is no requirement to provide the individual beneficial owner details of the legal entity in this case.

- Scenario 3: The UK Legal Entity is registered on the HMRC Trust Registration Service (TRS) only:
  The trustee must provide full individual beneficial owner details of this legal entity.

7. Amendments to Registered Trusts

All amendments to the trust can be completed on ROS, through the Trust Register Functions section (details provided in 7.1 below).

Please note that under Regulation 25 (5) of SI 194/2021, where the trustee has made an amendment to the internal trust register, there is a follow-up obligation on the trustee to make the same amendments to the CRBOT registration within 14 days from the date on which the amendment was made on the internal register.

7.1. I have registered the trust. How do I now amend/make additions to the Beneficial Ownership Details?

- On the Trust Register Functions page, select the relevant trust.
- Enter the presenter information (remembering to pick from the drop-down box at the top of the page) and follow through to the Beneficial Ownership Details page.
- To amend an existing beneficial owner, go to the bottom of the page and the Beneficial Ownership List. Click Amend beside the relevant beneficial owner. On completion of amendments, select **Save**.
- To add a new beneficial owner, select Create New button near the page end. On entering details of a new beneficial owner, select Save.
- On completion of amendments, you will return to the Sign & Submit page.
- Remember, when amending an already registered trust, follow the screens through to submission for the amendment to take effect.

Note: Presenters will not be asked again for a TAIN Link on a pre-registered trust.

7.2. I have registered a trust and realised that I duplicated some of the entries, can I delete duplications?

Please contact our MyEnquiries; providing the entries to be deleted, the Trust Registration number and your TAIN/Customer number.

7.3. I have registered a trust and realised that I input the wrong beneficial owner type for one of the beneficial owners. Can I amend this?

No, the beneficial owner type cannot be amended. Please send details of correction to the Trust Register Team via MyEnquiries, include the Trust Registration number and your TAIN.

7.4. I have registered a trust, but it has not appeared on the Trust Register Functions page. Do I have to re-register the trust?

Please wait at least 48 hours for a trust to appear. This may take longer if registered over a weekend.

If the trust is not viewable after 48 hours, contact us via MyEnquiries providing the following:

- Acknowledgment number (this is provided to you when the trust is successfully submitted)
- TAIN

8. Designated Persons carrying out due diligence

8.1. We are designated persons and are required to carry out due diligence. Can we have access to the register to carry out due diligence?

Access to the register for designated persons became available after the initial deadline date of 23rd October 2021.

From that date, for designated persons carrying out due diligence, must contact the trustee who will provide an access code for designated persons to view the register. This access is timebound.

Please see the 'CRBOT Information on Access for Designated Persons & Discrepancy Notices' in our *Forms and guidance* for further information.

9. ROS Screens

All ROS screens can be viewed in our general *CRBOT troubleshooting & user manual* which is available in our *Forms and guidance* section on our website.

10. Further information & contacting the CRBOT

You can access more information on the CRBOT at www.revenue.ie/en/crbot. Here you will find detailed guidance on how to access CRBOT and meet your Trust Register obligations

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).

10.1. My Enquiries

MyEnquiries is a secure messaging service between Revenue and our customers. MyEnquiries can only be accessed through ROS. You can find out how to register for ROS here.

When making an enquiry to Revenue through this channel you will be provided with two dropdown options. These options ensure that your enquiry reaches the relevant area of Revenue quickly and speedy response to your query.

When contacting the CRBOT 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)