

CENTRAL REGISTER OF BENEFICIAL OWNERSHIP OF TRUSTS (CRBOT)



Minor Information Access Request

This form should be used by Designated Persons undertaking due diligence, and who are now requesting information in the 'central register', which relates to any minors who are beneficial owners of the relevant trust.

1. Relevant trust to which this request refers:

Trust Name:

Trust Registration Number:

2. Name of Designated Person (i.e. individual or organisation) requesting access to information regarding a minor:

Print Name:

3. Declaration by individual named at 3a below who is requesting access to information relating to a minor:

I confirm that I have been authorised by the Designated Person to request relevant information under Regulation 27(1) of SI 194/2021 from the Registrar and provide this request in accordance with Regulation 27(8) of SI 194/2021.

Yes No

3a. Details of person who is requesting information on behalf of a Designated Person:

Print Name:

Position within Organisation:

Email:

Signature:

Trust Name:

Trust Registration No.:

4. Grounds for disclosure of information relating to a minor:

The Designated Person named, is seeking from the Registrar, as required under Regulation 27(8) of SI 194/2021, access to information in the central register, which relates to any minors who are beneficial owners of the relevant trust identified above.

Summary of the grounds on which it is considered that it is in the public interest that the information regarding a minor beneficial owner of a relevant trust be disclosed to the Designated Person.

Explanatory Notes

On completing the Minor Information Access Request form

1. Each form should be used to request minor information related to one trust only.
2. The relevant trust is the trust this request relates to. Please enter the name and the trust registration number of the relevant trust.
3. Name of Designated Person (i.e. individual or organisation) requesting access to minor information.
4. Outline the basis for the Designated Person forming the opinion that, it is in the public interest that the information relating to a minor of the relevant trust be disclosed to the Designated Person as provided for under Regulation 27(8) of SI 194/2021.

Definition of a Beneficial Owner

The definition of a beneficial owner in Article 31 of the Fourth Money Laundering Directive was inserted into Part 4 of the 2010 Criminal Justice Act by the Amendment Act 2021.

“Beneficial owner”, in relation to a relevant trust, means any of the following:

- (a) any individual who is entitled to a vested interest in possession, remainder or reversion, whether or not the interest is defeasible, in the capital of the relevant trust property;
- (b) in the case of a relevant trust other than one that is set up or operates entirely for the benefit of individuals referred to in subparagraph (a), the class of individuals in whose interest the trust is set up or operates;
- (c) any individual who has control over the relevant trust;
- (d) the settlor;
- (e) the trustee;
- (f) the protector.

Central Register of Beneficial Ownership of Trusts (“CRBOT”)

The Central Register is the Central Register of Beneficial Ownership of Trusts as per Regulation 21 of SI 194/2021.

Registrar

The Registrar is the Registrar of Beneficial Ownership of Trusts as per Regulation 20 of SI 194/2021.

Relevant Trust

A Relevant Trust within the designated meaning in the Criminal Justice Act of 2010.

Designated Person

The meaning of “Designated Person” is outlined in Section 25 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, as amended.

Minor Information

Regulation 27(8) of SI 194/2021 states that where a Designated Person or any other person seeks to have access to, or to inspect, any information in the ‘central register’ in so far as such information relates to a minor who is a beneficial owner of a relevant trust, the Registrar shall request the Designated Person or other person to provide, in writing, to the Registrar a summary of the grounds on which he or she considers it is in the public interest that that information be disclosed to him or her and

- (a) if the Designated Person or other person refuses or fails to comply with that request, or
- (b) unless the Registrar, having considered such a written summary provided to the Registrar, is of the opinion that there are substantial grounds for the contention of the foregoing person that it is in the public interest that the information be disclosed to him or her,

the Designated Person or other person shall not be permitted by the Registrar to have access to, or to inspect, any information in the central register so far as such information relates to the minor concerned.

Data Protection

Regulation 27(8), provides that access requests in relation to minors who are beneficial owners, must be made in writing to the Registrar with a summary of the grounds on which it is considered in the public interest that the information is disclosed. CRBOT information will not be disclosed unless there are substantial grounds supporting the request.

Additionally, the Data Protection Act 2018 (No.7 of 2018) is specifically referenced in Regulation 27(7) as applying to the access that the Registrar affords to a designated person and any other person in respect of the information in the central register that relates to a relevant trust.

Designated Persons should know their obligations and responsibilities in how they collect, use and protect personal data in line with Data Protection legislation.

SI 194 of 2021 assigns to the Revenue Commissioners the task of hosting and maintaining Ireland's Central Register of Beneficial Ownership of Trusts. Revenue requires trustees or their agents, advisors, or employees to provide certain personal data in line with this SI. Full details of Revenue's data protection policy setting out how we will use your personal data, including when your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law, as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie.

What to do next:

1. Save as a PDF.
2. Upload the completed and signed Minor Information Access Request to MyEnquiries Enquiry relates to:
 - Trust Register (Central Register of Beneficial Ownership of Trusts)More specifically:
 - Access Request
3. For more information see FAQs in the **CRBOT**.
4. Enquiries should be made through MyEnquiries as above

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.