

Filing Guidelines for DAC6

(EU Mandatory Disclosure of Reportable Cross-Border Arrangements)

Part 33-03-04

Document last reviewed May 2024



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Executive Summary

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

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

1 Section 1: Customer Registering for DAC6

1.1 Register a DAC6 Reporting Obligation

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

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

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

- Via MyEnquiries, selecting **AEOI** (Automatic Exchange of Information) and **DAC6**
- Or by Telephone at **+353 1 7383652**

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

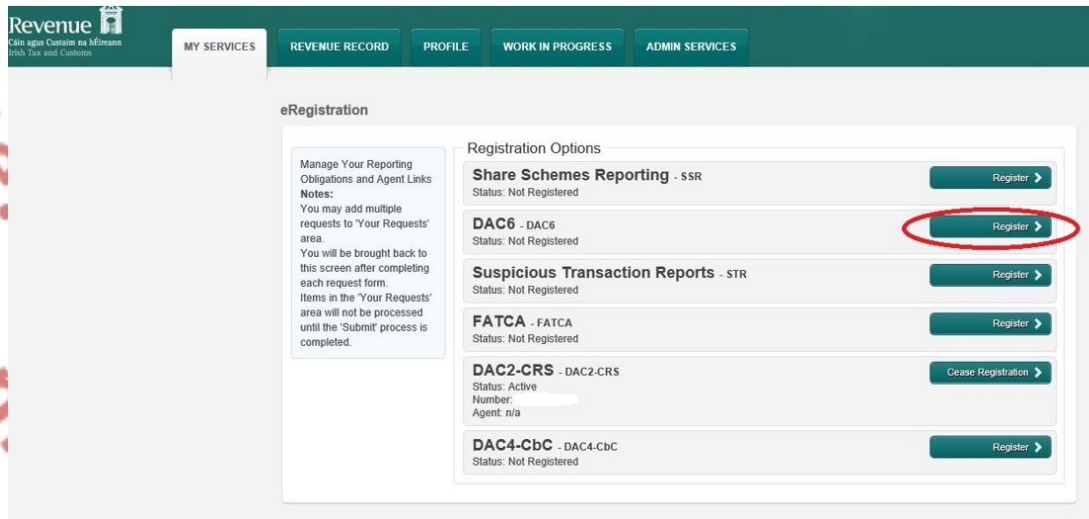
1.1.1 Log into ROS.

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

The screenshot shows the Revenue My Services interface. At the top, there is a navigation bar with the Revenue logo and several tabs: MY SERVICES (highlighted), REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. On the right, there are links for GAEILGE, ENGLISH, ROS HELP, TEST, and EXIT. Below the navigation bar, a message states "No current tax clearance certificate." The main content area is titled "My Frequently Used Services" and includes an "Add a service" button. The services are organized into sections: "MyEnquiries", "File a Return" (with sub-items "Complete a Form On-line" and "Upload Form(s) Completed Off-line"), "Payments & Refunds" (with sub-items "Submit a Payment" and "Manage Bank Accounts"), and "Other Services". The "Other Services" section is divided into three columns of links. The link "Manage Reporting Obligations" in the first column is circled in red. Other links in the first column include "MyEnquiries", "Manage Tax Clearance", "Verify Tax Clearance", and "Manage Tax Registrations". The second column includes "Drivers & Passengers with Disabilities", "eRepayment Claims", "VRT Certificate of Conformity", and "Letter Of Residence". The third column includes "Mobile Access", "Receipts Tracker", "Download Pre-populated Returns", "Secure Upload/Download Service", and "VAT MOSS".

Figure 1: Customer My Services screen

1.1.3 Select “Register” opposite “DAC6”.



The screenshot shows the Revenue eRegistration interface. On the left, there is a sidebar with the Revenue logo and navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The main content area is titled 'eRegistration' and contains a 'Registration Options' section. This section lists several reporting schemes with their current status and a corresponding action button:

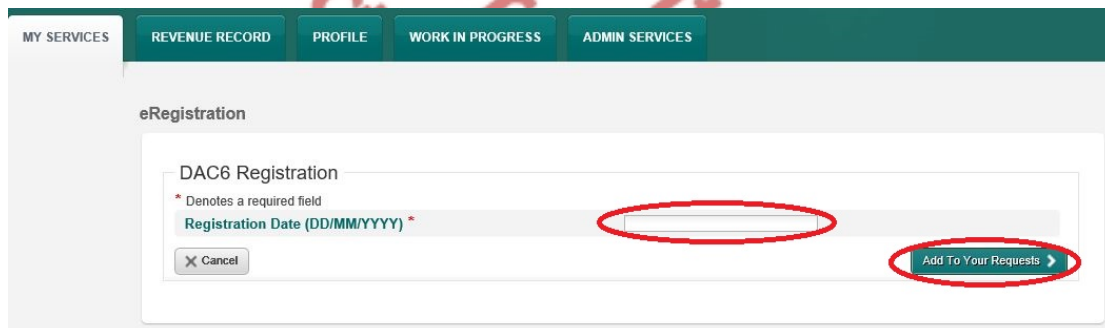
Reporting Scheme	Status	Action
Share Schemes Reporting - SSR	Not Registered	Register
DAC6 - DAC6	Not Registered	Register
Suspicious Transaction Reports - STR	Not Registered	Register
FATCA - FATCA	Not Registered	Register
DAC2-CRS - DAC2-CRS	Active	Cease Registration
DAC4-CbC - DAC4-CbC	Not Registered	Register

The 'Register' button for the DAC6 - DAC6 entry is circled in red. A large red watermark 'Note: This document is subject to review and date position.' is overlaid on the image.

Figure 2: Customer DAC6 registration screen

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

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



The screenshot shows the Revenue eRegistration interface with a modal form for 'DAC6 Registration'. The form contains a text input field for 'Registration Date (DD/MM/YYYY) *', which is circled in red. Below the input field are two buttons: 'Cancel' and 'Add To Your Requests', with the latter also circled in red. A large red watermark 'Note: This document is subject to review and date position.' is overlaid on the image.

Figure 3: Customer DAC6 registration screen

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

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

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

Registration Options

Share Schemes Reporting - SSR
Status: Not Registered Register >

DAC6 - DAC8
Status: In Requests

Suspicious Transaction Reports - STR
Status: Not Registered Register >

FATCA - FATCA
Status: Not Registered Register >

DAC2-CRS - DAC2.CRS
Status: Active
Number: [redacted]
Agent: n/a Cease Registration >

DAC4-CbC - DAC4.CbC
Status: Not Registered Register >

Your Requests (1)

Register DAC6
Edit Cancel

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

Figure 4: Customer submit registration screen

- 1.1.6 Click “Sign and Submit”.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

DAC6 Reporting Obligation (New)

Registration Date 29/04/2020

< Back Sign and Submit >

Figure 5: Customer sign and submit registration screen

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

Figure 6: Customer sign and submit password screen

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

Action	Status	Comments
Register DAC6	Success	

Figure 7: Customer registration confirmation screen

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

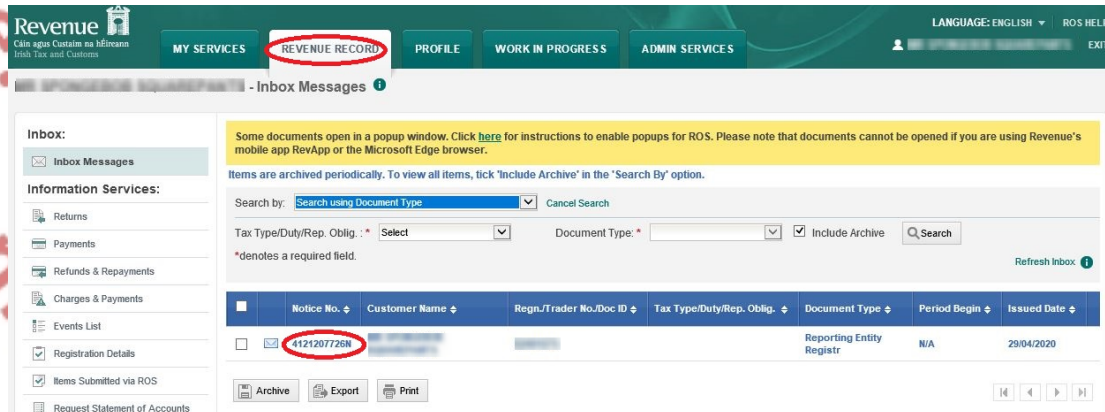


Figure 8: Customer Revenue Record screen

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

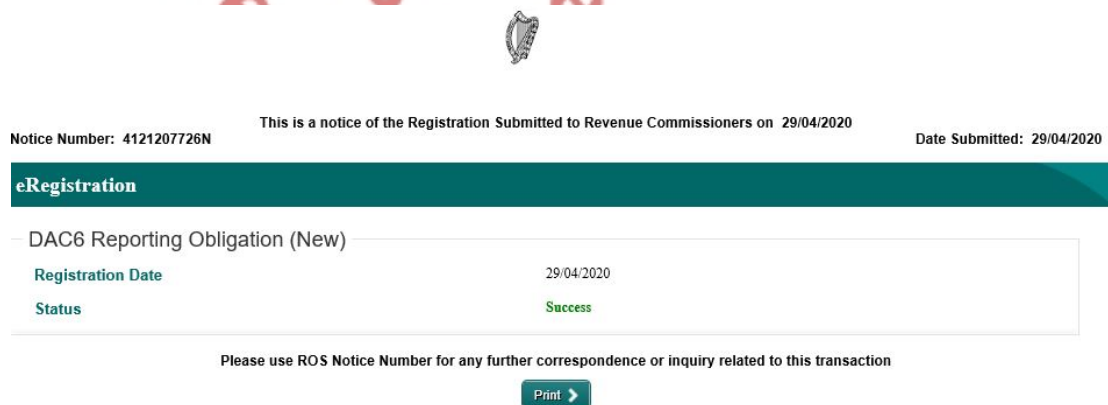


Figure 9: Customer registration confirmation screen

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

2 Section 2: Agents Registering Clients for DAC6

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

2.1 Registering an existing Client for a DAC6 Reporting Obligation

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

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

- Via MyEnquiries, selecting **AEOI** (Automatic Exchange of Information) and DAC6
- Or by Telephone at **+353 1 7383652**

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

2.1.1 Log into ROS.

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

Figure 10: Tain Services screen

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

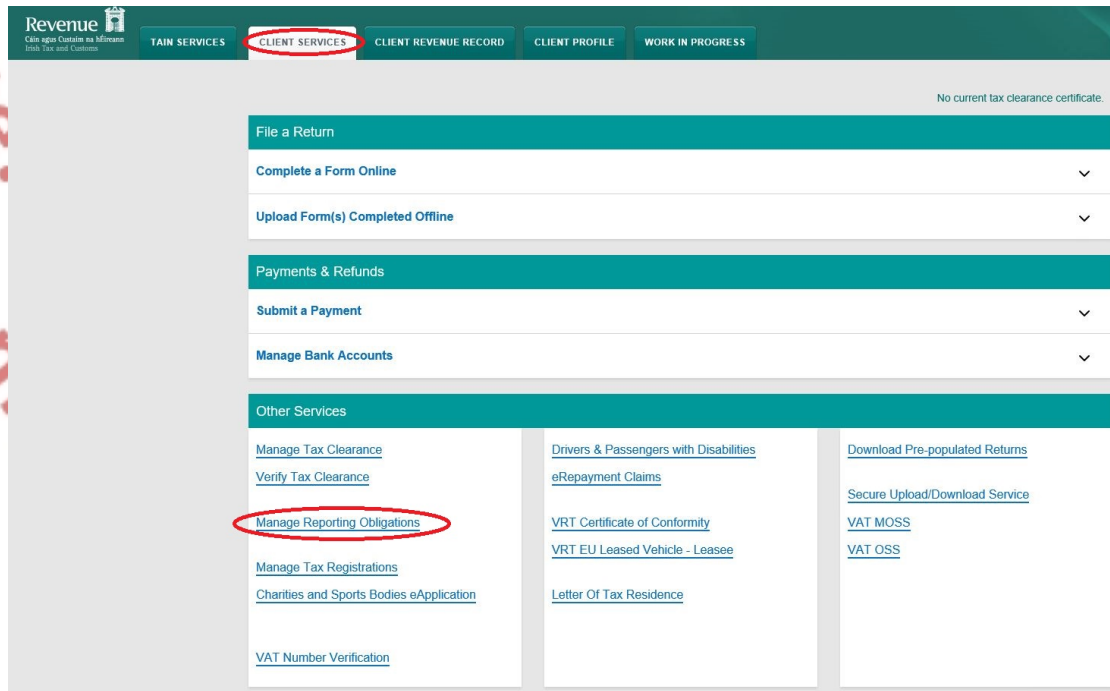


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC6”.

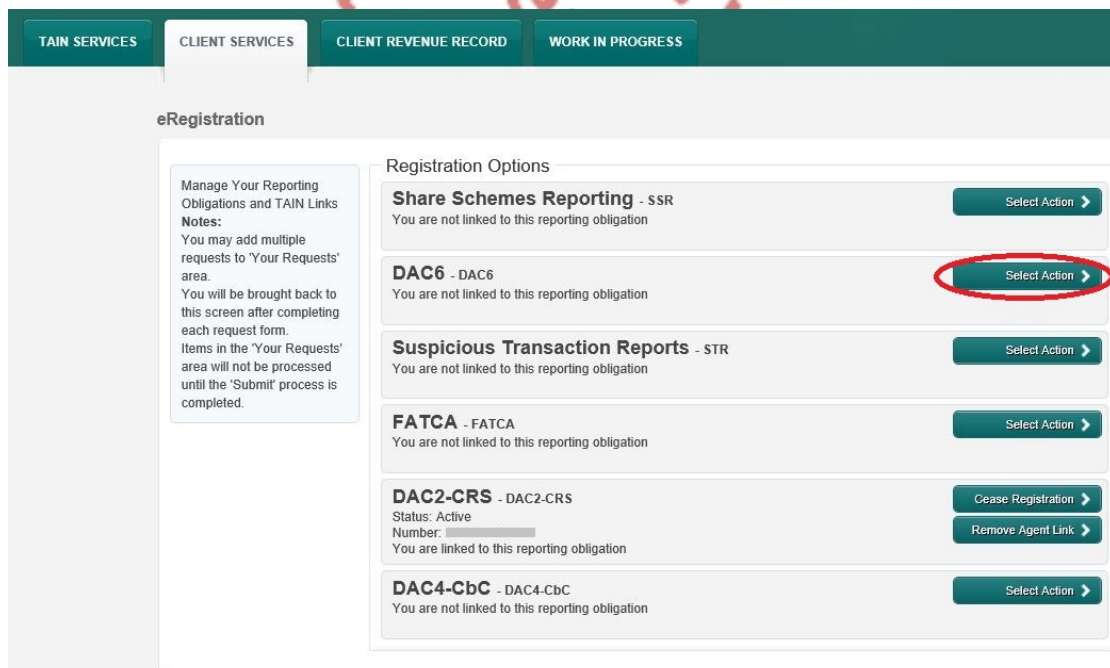


Figure 12: Agent DAC6 registration screen

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

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

The screenshot shows the 'eRegistration' interface. At the top, there are navigation tabs: TAIN SERVICES, CLIENT SERVICES (selected), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the tabs, the page title is 'eRegistration'. On the left, there is a box titled 'Manage Your Reporting Obligations and TAIN Links' with the following text: 'Notes: You may add multiple requests to 'Your Requests' area. You will be brought back to this screen after completing each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.' The main content area is titled 'Registration Options' and lists several reporting obligations with 'Select Action' buttons: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. The 'DAC6 - DAC6' section is highlighted with a red circle around the 'Add and link to a new registration' button. Other buttons in this section include 'Link and cease an existing registration' and 'Link only to an existing registration'.

Figure 13: Agent DAC6 registration screen

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

The screenshot shows the 'Request Confirmation' screen. At the top, there is the Revenue logo and navigation tabs: TAIN SERVICES, CLIENT SERVICES (selected), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the tabs, the page title is 'eRegistration'. The main content area is titled 'Request Confirmation' and contains a warning message: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, there are instructions: 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' and '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.' At the bottom, there are 'Back' and 'Confirm' buttons. The 'Confirm' button is highlighted with a red circle.

Figure 14: Agent DAC6 confirmation screen

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

The screenshot shows the Revenue eRegistration interface. At the top, there are navigation tabs: TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. The main content area is titled 'eRegistration' and contains a 'DAC6 Registration' form. A red asterisk indicates a required field. The 'Registration Date (DD/MM/YYYY)' field is populated with '01/01/2020'. Below the form are 'Cancel' and 'Add To Your Requests' buttons, both highlighted with red circles.

Figure 15: Agent DAC6 registration date screen

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

The screenshot shows the Revenue eRegistration interface with the 'Registration Options' section expanded. The 'DAC6 - DAC6' option is selected and highlighted with a red circle. The 'Your Requests (1)' panel on the right shows a single request for 'DAC6' with 'Edit' and 'Cancel' buttons, also highlighted with a red circle. At the bottom right, a 'Submit' button is highlighted with a red circle. A note at the bottom of the 'Your Requests' panel states: 'You need to submit this request in order for this transaction to be processed.'

Figure 16: Agent DAC6 submit screen

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

The screenshot shows the Revenue eRegistration interface. At the top, there are navigation tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below these is a 'Summary' section containing a form for 'DAC6 Reporting Obligation (New)' with a 'Registration Date' of '01/01/2020'. A blue information box contains instructions: '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](#).' Below the information box, the 'Generate Client Consent Letter' button is circled in red. To the right of this button are 'Back' and 'Next' navigation buttons.

Figure 17: Agent generate consent letter

The screenshot shows the 'Agent consent letter' form. At the top, there is the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below this is a line of text: '_____ confirms that TEST (_____) is to act as the agent in respect of the following taxes.' This is followed by a form for 'DAC6 Reporting Obligation (New)' with a 'Registration Date' of '01/01/2020'. Below the form is a line of text: '_____ understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.' At the bottom, there are two signature lines: 'Signed _____ (Agent) Date _____' and 'Signed _____ (Client) Date _____'.

Figure 18: Agent consent letter

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

2.1.10 Once completed, click “Next”.

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Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC6 Reporting Obligation (New)

Registration Date 01/01/2020

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

Generate Client Consent Letter

Back Next

Figure 19: Agent consent letter screen

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

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

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

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

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

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

File*

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

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

DAC6

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

Back Next

Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with tabs for 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the page title is 'eRegistration'. The main content area is titled 'TAIN Link Attachment' and shows 'Attached approval letter file(s):' with a table listing 'DAC6' and 'agent-link-notification-form.pdf'. There is a 'Remove Attachment' button next to the file name. At the bottom right of the attachment area, there are two buttons: 'Back' and 'Sign and Submit', with the 'Sign and Submit' button circled in red.

Figure 21: Agent sign and submit screen

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

The screenshot shows the Revenue 'Return' screen. At the top, there is a navigation bar with tabs for 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the page title is 'Return'. The main content area contains an 'Information' icon and text: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.' Below this text is a 'Sign & Submit' form. The form has a 'Certificate' field, an 'Enter Password' field (circled in red), and a 'Sign & Submit' button (circled in red). There is also a 'Back' button and a 'Help' icon. A progress bar at the bottom of the form shows '0%'.

Figure 22: Agent sign and submit password screen

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

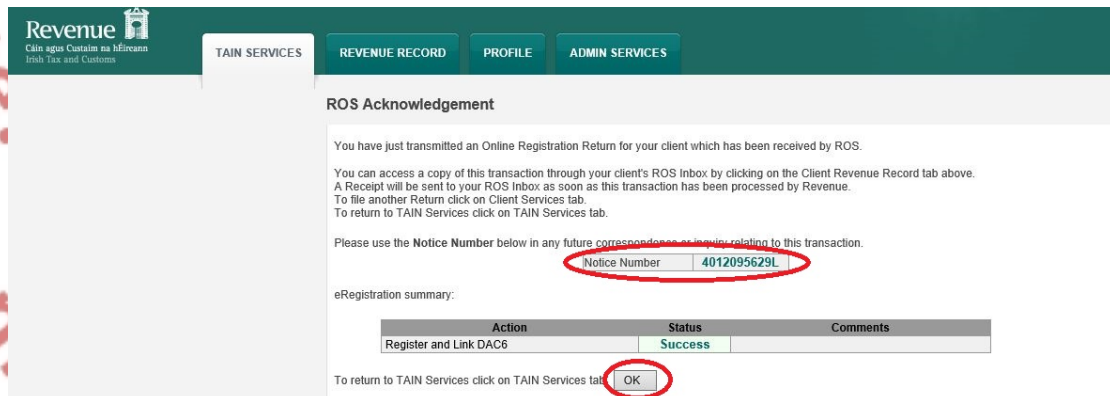


Figure 23: Agent DAC6 confirmation screen

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

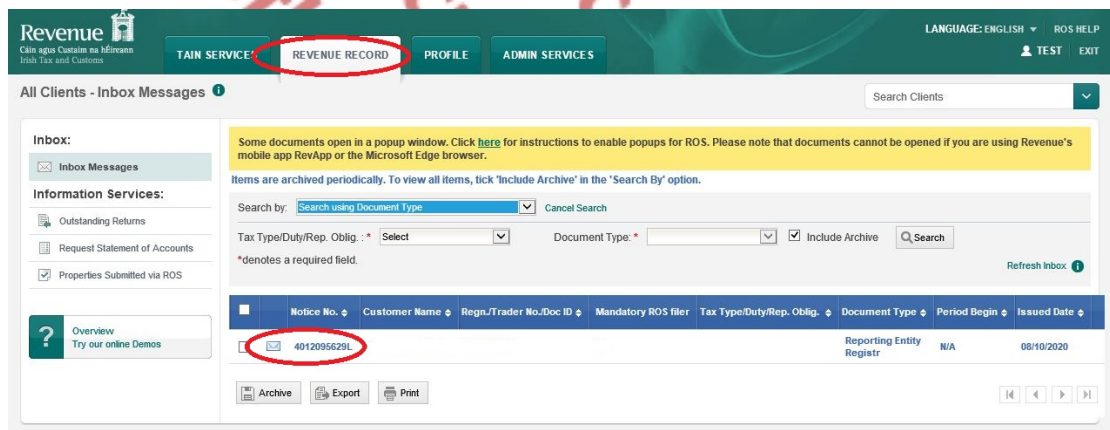


Figure 24: Agent Revenue Record screen

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

Note:

This is a notice of the Registration Submitted to Revenue Commissioners on 08/10/2020

Notice Number: 4012095629L Date Submitted: 08/10/2020

eRegistration

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

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

[Print](#)

Figure 25: Agent DAC6 registration confirmation screen

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

2.2 Agent linking to new Customers/Clients for Reporting Obligations

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

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

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

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot displays the Revenue TAIN SERVICES web interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is highlighted with a red circle. Below the navigation bar, the 'Find Clients' section is visible, featuring search options for 'Client Search' and 'Your Client List'. The 'Manage Tax Registrations' section is highlighted with a red border and contains two main areas: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' area includes radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', a dropdown for 'Select a tax type...', and input fields for 'Enter registration no.' and 'Enter name'. The 'Register New Revenue Customer' area includes a button for 'Register New Revenue Customer', a section for 'Register New Reporting Entity', and a button for 'Register for Import Scheme'.

Figure 26: Agent Manage Tax Registration screen

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

The screenshot shows the Revenue Agent interface. At the top, there are navigation tabs: TAIN SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. The main content area is titled 'Find Clients' and 'Manage Tax Registrations'. In the 'Manage Tax Registrations' section, the 'Tax Registrations' radio button is selected. The 'Manage Reporting Obl...' dropdown menu is open, and the 'Manage' button is highlighted with a red circle. A large red watermark 'Note: This content is currently subject to review and is not up-to-date position.' is overlaid diagonally across the bottom half of the page.

Figure 27: Agent Manage Client Registrations screen

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

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

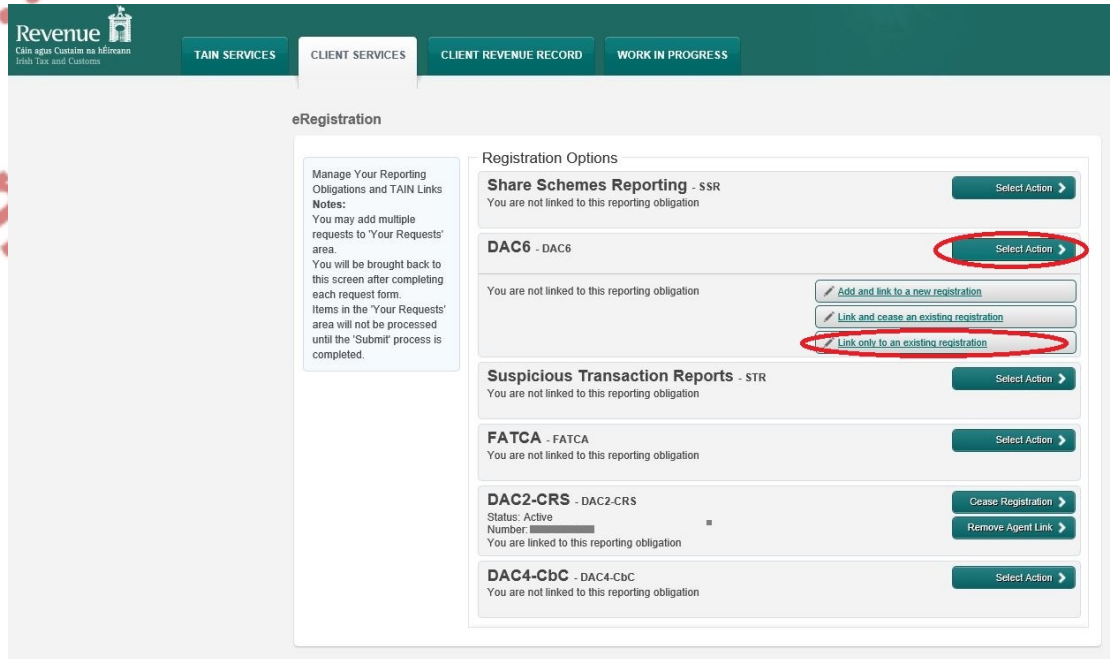


Figure 29: Agent DAC6 registration screen

2.2.6 Click “Confirm”.

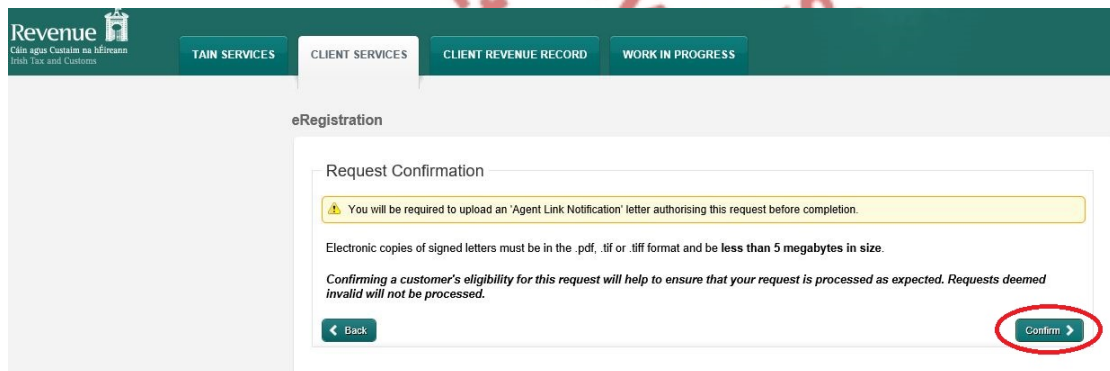


Figure 30: Agent DAC6 registration confirm screen

2.2.7 Click "Submit".

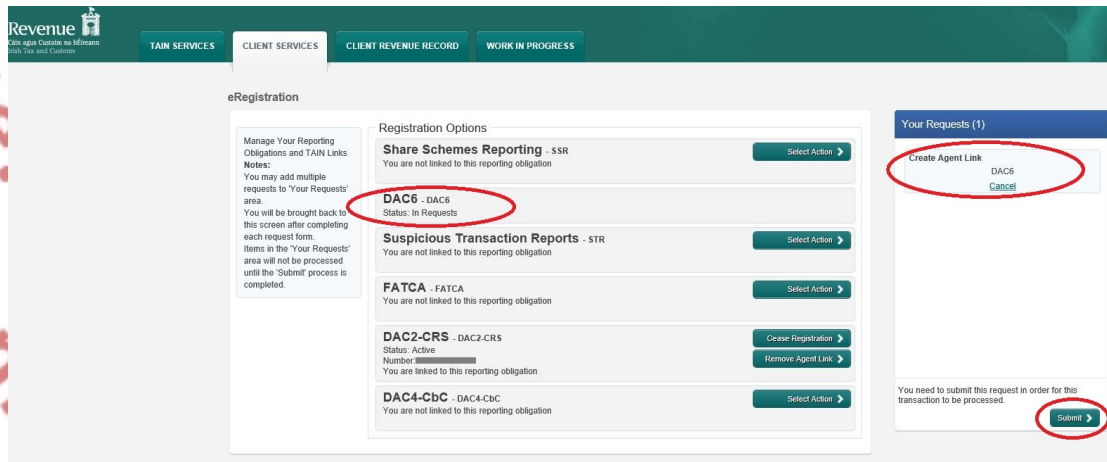


Figure 31: Agent DAC6 registration submit screen

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

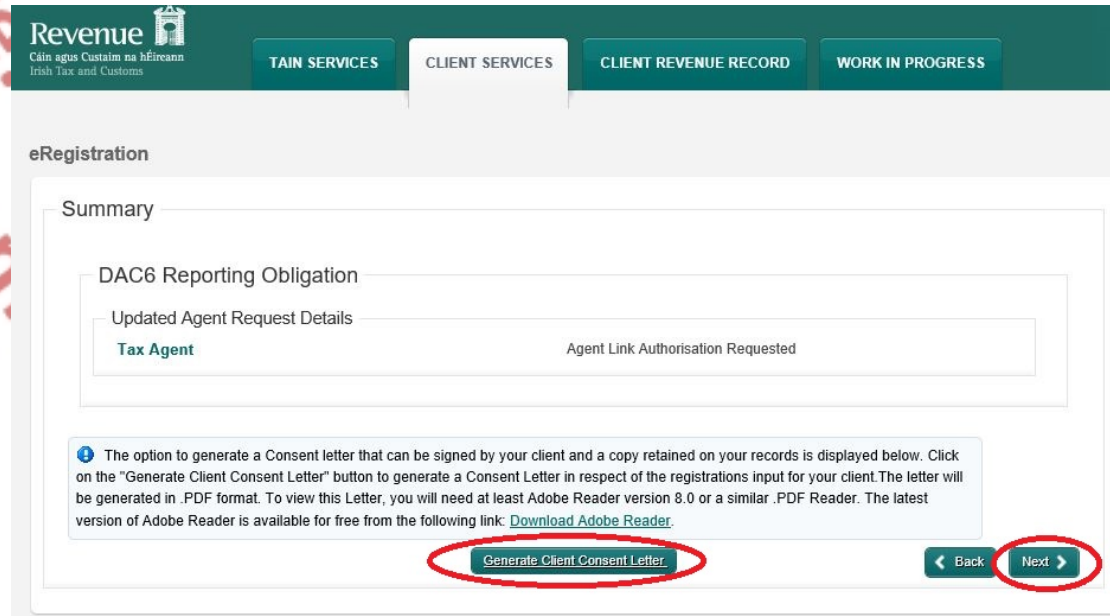


Figure 32: Agent generate client consent letter screen

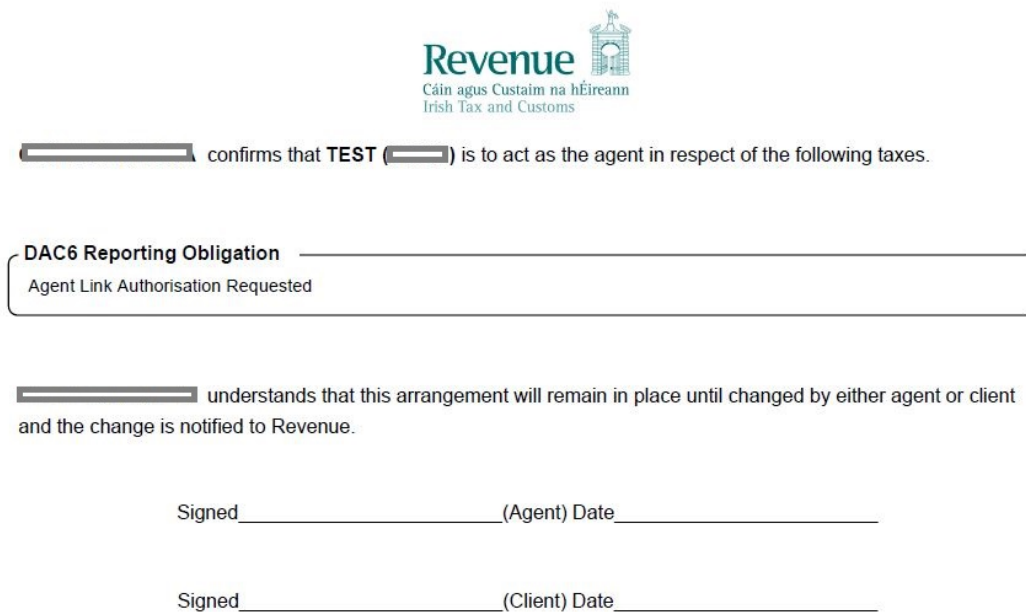


Figure 33: Agent client consent letter screen

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

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Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

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

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

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

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

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

DAC6

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

Back Next

Figure 34: Agent upload Link Attachment screen

- 2.2.10 Click “Sign and Submit”.

Revenue
Cúin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC6 agent-link-notification-form.pdf **Remove Attachment**

Back Sign and Submit

Figure 35: Agent sign and submit screen

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

Figure 36: Agent sign and submit password screen

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

Action	Status	Comments
Add Agent Link to DAC6	Success	

Figure 37: Agent DAC6 registration acknowledgement screen

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

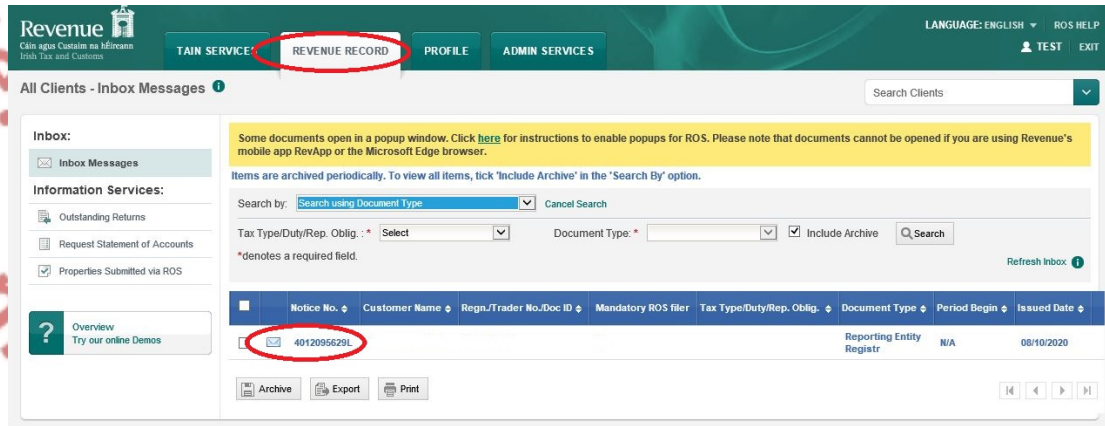


Figure 38: Agent Revenue Record screen

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

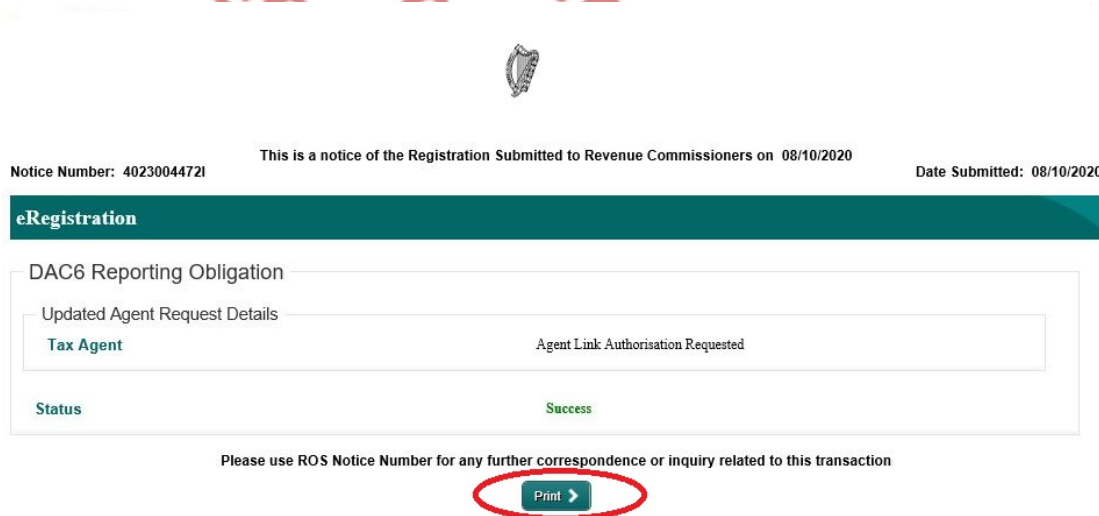


Figure 39: Agent DAC6 registration confirmation screen

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

3 Section 3 – Customer Submitting DAC6 Returns

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

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

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

3.1 Customer Submitting DAC6 XML File

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

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

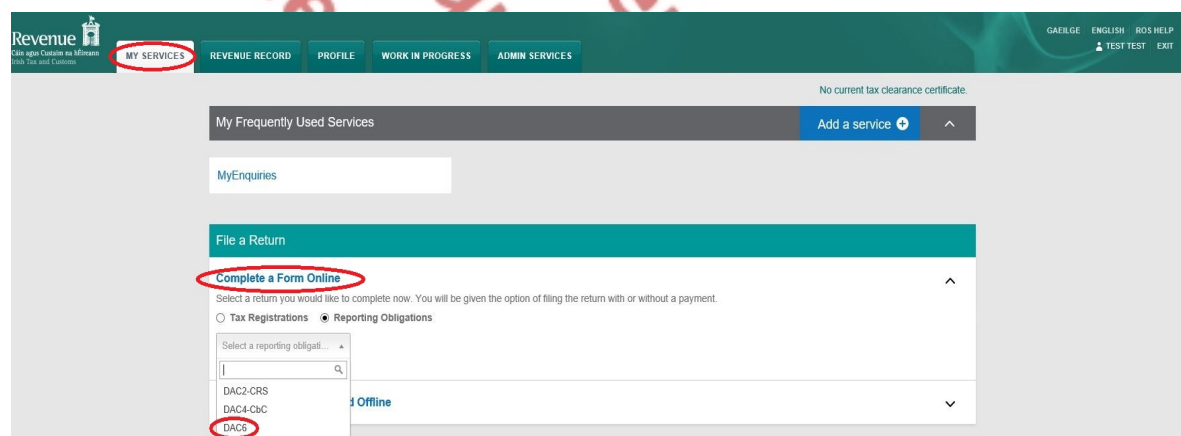


Figure 40: Customer file a DAC6 return screen

3.1.2 Click “Submit”.

The screenshot shows the Revenue My Services portal. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, there's a 'My Frequently Used Services' section with an 'Add a service' button. The main content area is titled 'File a Return' and contains a 'Complete a Form Online' section. Under 'Complete a Form Online', there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations'. The 'Reporting Obligations' radio button is selected. Below this, there are two dropdown menus, both containing 'DAC6', and a 'Submit' button. The 'Submit' button and the second dropdown menu are circled in red.

Figure 41: Customer submit DAC6 screen

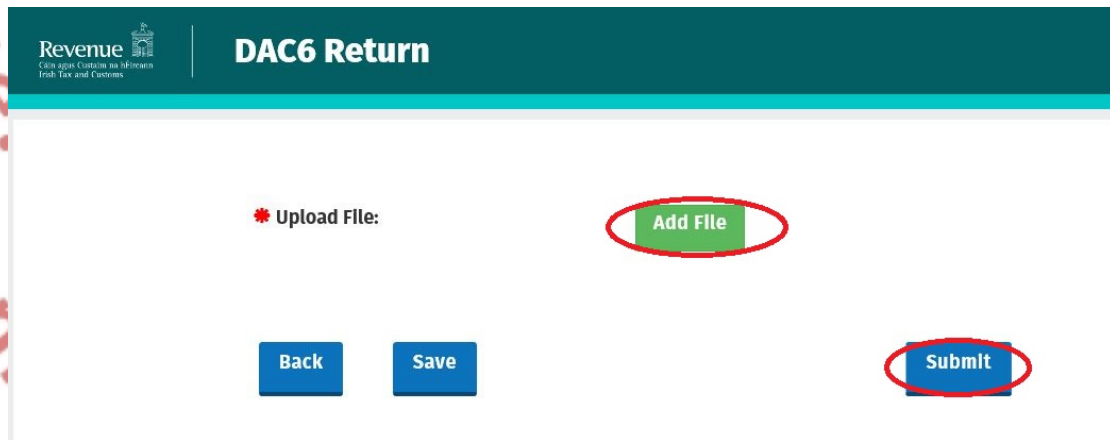
3.1.3 Complete all required questions then click “Next”. You can click “Back” or “Save” at any time.

Mandatory fields are marked with a red *

The screenshot shows the Revenue DAC6 Return Online Return Facility screen. The top navigation bar includes the Revenue logo and the title 'DAC6 Return'. Below this, there's a section titled 'DAC6 Online Return Facility'. A paragraph of text states: "Optional Information provided in this return will be exchanged with EU Member States and may be used by those Member States for the purposes specified in Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU." Below this, there's a question: "Please select the format for this submission." with two radio buttons: 'Online Form' and 'XML File Upload'. The 'XML File Upload' radio button is selected and circled in red. Below this, there's a question: "* Is this a marketable arrangement?" with a dropdown menu showing 'Please Select'. The dropdown menu is circled in red. At the bottom, there are three buttons: 'Back', 'Save', and 'Next'. The 'Next' button is circled in red.

Figure 42: Customer DAC6 xml file upload screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

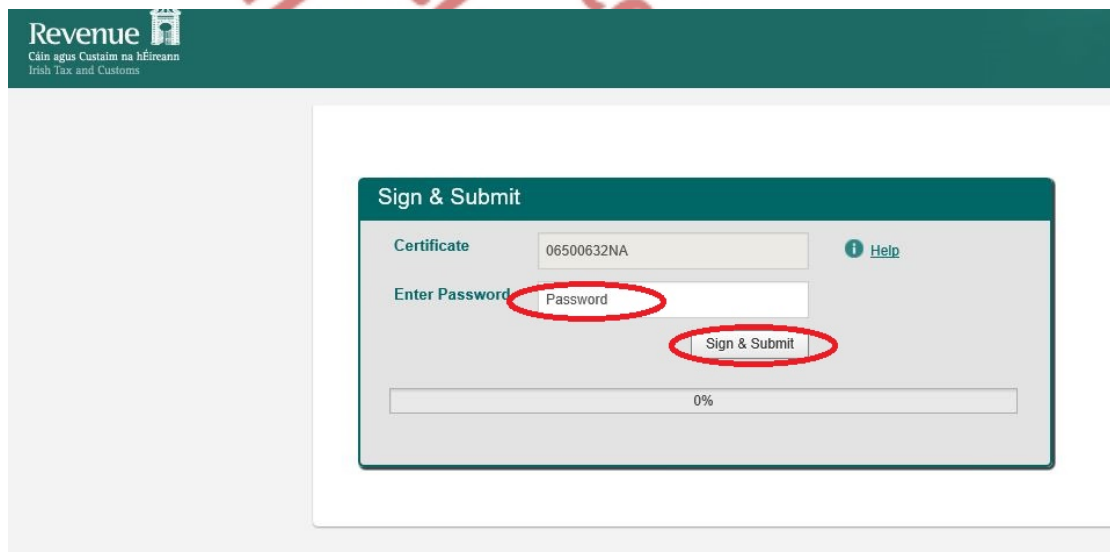
* Upload File:

Add File

Back Save Submit

Figure 43: Customer add XML file & submit screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate 06500632NA [Help](#)

Enter Password Password

Sign & Submit

0%

Figure 44: Customer sign and submit password screen

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

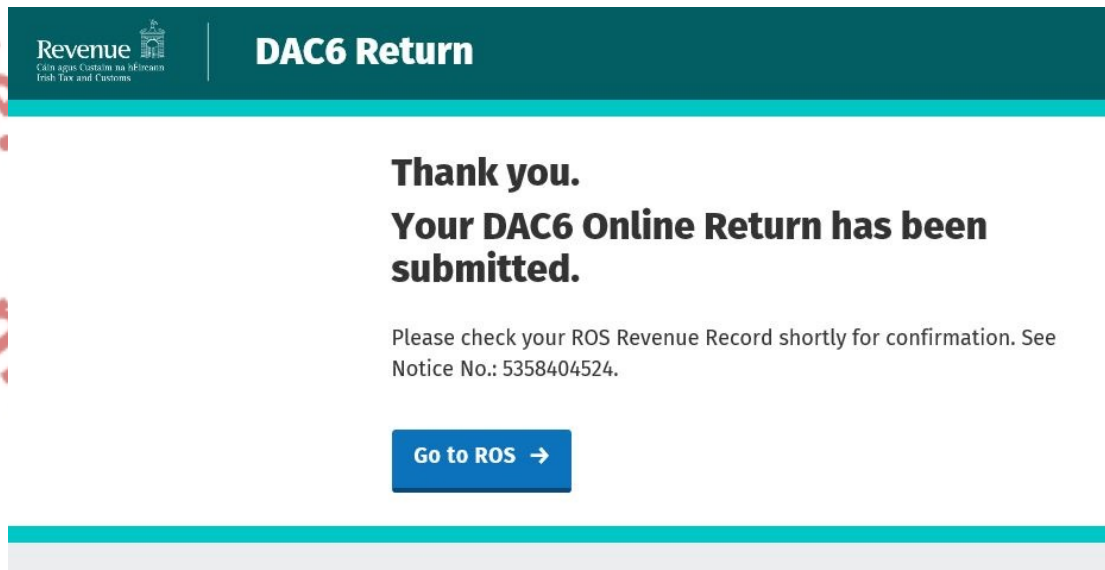


Figure 45: Customer DAC6 return confirmation screen

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

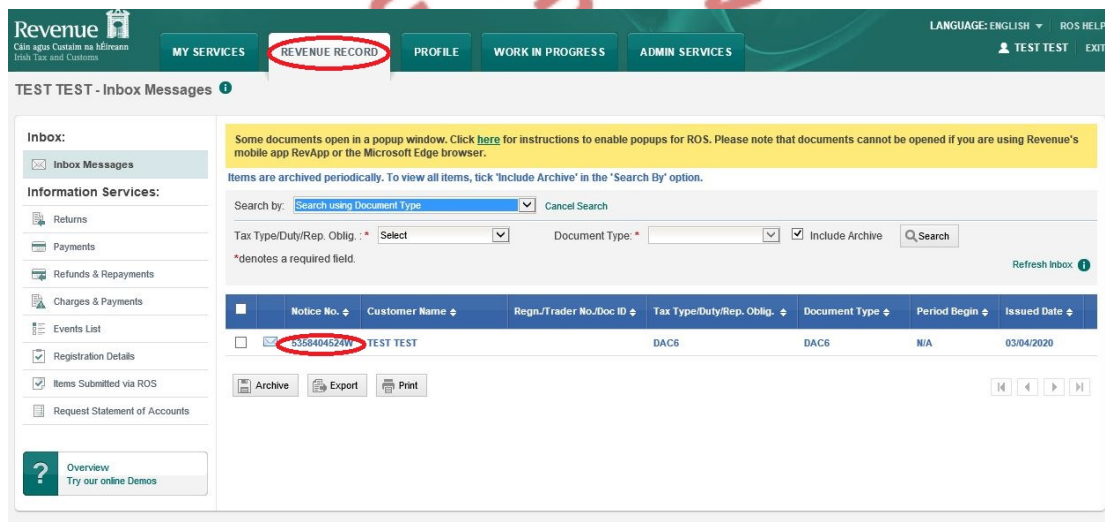


Figure 46: Customer Revenue Record screen

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

Revenue
Cúin agus Cúraim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20201124000052.

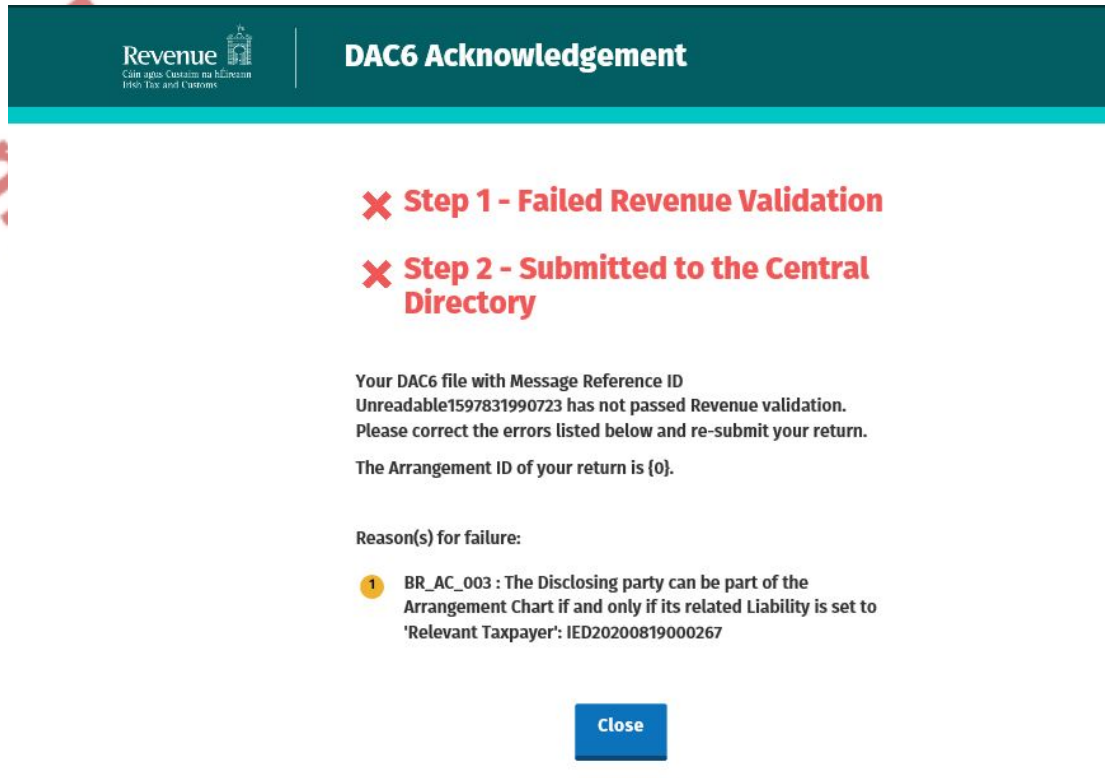
The Disclosure IDs of your return are:

- 1 IED20201124000051

Close

Figure 47: Customer DAC6 status screen

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



The screenshot shows a web interface for Revenue. At the top left is the Revenue logo with the text 'Revenue' and 'Cáin agus Custaim na hÉireann IRIS Tax and Customs'. To the right of the logo is the title 'DAC6 Acknowledgement'. Below the title, there are two red 'X' icons followed by the text 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. Below this, a message states: 'Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}.' Underneath, it says 'Reason(s) for failure:' followed by a single error message: '1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. At the bottom center, there is a blue button labeled 'Close'.

Figure 48: Customer DAC6 rejected status screen

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

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

- ✓ **Step 1 - Received by Revenue**
- ✓ **Step 2 - Accepted by the European Commission Central Directory**

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

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

Submission Mode: XML

Disclosure Count: 4

[Close](#)

Figure 49: Customer DAC6 accepted status screen

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

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

Revenue
Cóna agus Costaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

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

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

Record Error Code:

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

Close

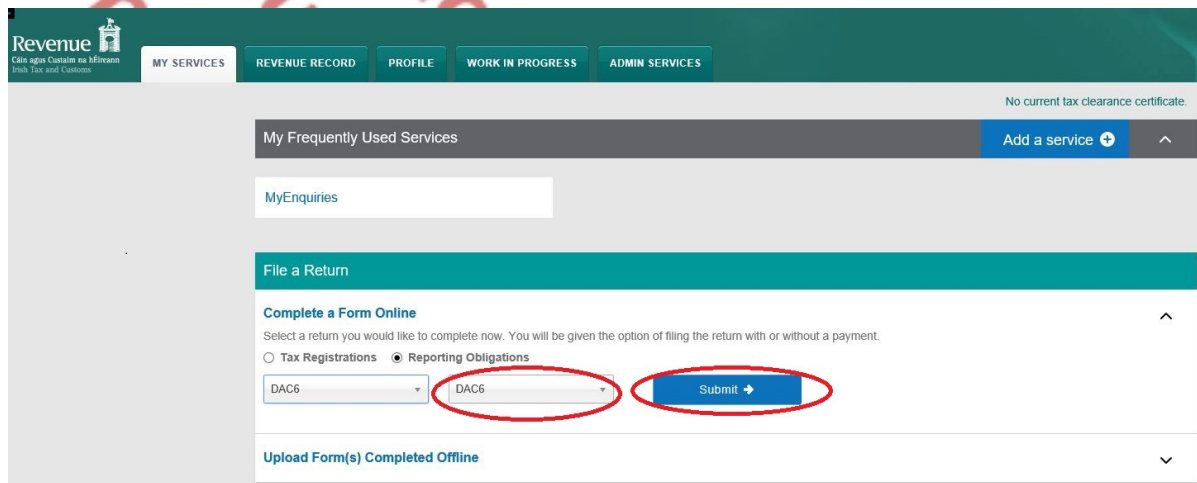
Figure 50: Customer DAC6 rejected status screen

3.2 Customer Submitting Online DAC6 Form

The DAC6 online form provides for one disclosure per form. Multiple submissions of the DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented. "

Please refer to the Revenue website for further information [here](#).

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



The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, there is a section titled "My Frequently Used Services" with an "Add a service" button. Underneath, there is a "MyEnquiries" section. The main content area is titled "File a Return" and contains a "Complete a Form Online" section. This section has a sub-header "Select a return you would like to complete now. You will be given the option of filing the return with or without a payment." Below this, there are two radio buttons: "Tax Registrations" (unselected) and "Reporting Obligations" (selected). Under "Reporting Obligations", there is a dropdown menu with "DAC6" selected. To the right of this dropdown is another dropdown menu, also with "DAC6" selected. To the right of these two dropdowns is a blue "Submit" button with a right-pointing arrow. The "Submit" button and the second dropdown menu are circled in red. Below the "Complete a Form Online" section, there is a link for "Upload Form(s) Completed Offline".

Figure 51: Customer File a DAC6 return submit screen

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

hello Gaeilge Sign out

Revenue
The Revenue Department
Irish Tax and Customs

DAC6 Return

Important Notice

The DAC6 filing portal will close at **00:01 on Sunday, 1st August 2021**, due to scheduled maintenance. It will re-open on **Tuesday, 17th August**. All files submitted from this date will need to use DAC6 schema v1.2. The TDM will be updated to reflect this.

DAC6 Online Return Facility

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

Please select the format for this submission.

Online Form
 XML File Upload

* Is this a marketable arrangement?

* InitialDisclosureMA

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

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

* Are you a relevant Taxpayer or an Intermediary?

* Language:

[Back](#) [Save](#) [Next](#)

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#)

Language: [Gaeilge](#)

Figure 52: Customer DAC6 online return screen

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

Revenue
Láimh le Cúisíocht le Seirbhíochas
Link Tax and Customs

DAC6 Return

DisclosureInformation

* **ImplementingDate** 2021-08-10 Unknown

Reason DAC_6702

* **Disclosure_Name**

* **Disclosure_Description**

Language: EN - +

* **National Provision**

Language: EN - +

* **Amount** Unknown

* **currCode** Please Select

* **MainBenefitTest1** No

* **Hallmark** Please Select - +

* **ConcernedMSs** IE - +

[Back](#) [Save](#) [Next](#)

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#) •

Language: [Gaeilge](#)

Figure 53: Customer DAC6 online form screen

3.2.4 Complete the relevant sections and click “Next”.

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

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



Important Notice

The DAC6 filing portal will close at **00:01 on Sunday, 1st August 2021**, due to scheduled maintenance. It will re-open on **Tuesday, 17th August**. All files submitted from this date will need to use DAC6 schema v1.2. The TDM will be updated to reflect this.

DAC6 Online Return Facility

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

ID

- Individual
- Entity

IndividualName

Preceding Title

Title

* FirstName

Unknown

MiddleName

Name Prefix

Notes

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate Unknown

* BirthPlace Unknown

i TIN

IssuedBy Unknown

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

Position. to review and

City

PostCode

Country

ResCountry Code Unknown

Rescountrycode

Capacity

Capacity

National Exemption

Exemption

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#) •
Language: [Gaeilge](#)

Figure 54: Customer DAC6 online form screen

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

Hello Gaeilge Sign out

Revenue
Cúir an t-ádh ar fáil do dháilíochán
1000, The Quay, Dublin

DAC6 Return

DISCLOSING:

* **ID**
 Individual
 Entity

* **organisationName**

TIN

IssuedBy - +

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

City

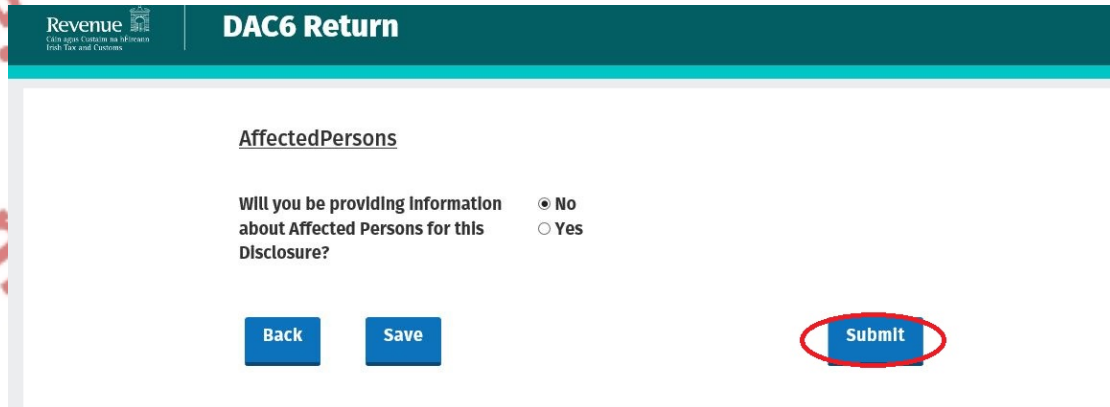
The image shows a screenshot of a web form titled "Customer DAC6 online form screen". The form is contained within a light gray border. It features several input fields and buttons. At the top left, there is a red watermark that says "Note: This content is currently subject to review and may not reflect up-to-date position." The form fields are as follows:

- PostCode**: A text input field.
- Country**: A dropdown menu with "IE" selected.
- Rescountrycode**: A dropdown menu with "IE" selected, accompanied by green minus and plus buttons.
- Liability**: A section header.
- Intermediary Nexus**: A dropdown menu with "Please Select" selected.
- Capacity**: A dropdown menu with "Please Select" selected.

At the bottom of the form, there are three blue buttons: "Back", "Save", and "Next". The "Next" button is circled in red.

Figure 55: Customer DAC6 online form screen

3.2.6 Enter information for Affected Persons and click "Submit".



Revenue
Cian agus Custia na hÉireann
Toll, Teicneolaíocht agus Cúrsaí

DAC6 Return

AffectedPersons

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

No
 Yes

Back Save Submit

Figure 56: Customer DAC6 submit form screen

3.2.7 Addition of 'Void' to the ID dropdown

Should the top level of the Arrangement chart be unknown, please select 'Void' from the dropdown.

Revenue
Can you choose to disclose
Irish Tax and Customs

Hi Gaeilge Sign out

DAC6 Return

Arrangement Chart

Will you be providing an Arrangement Chart for this Disclosure?

No
 Yes

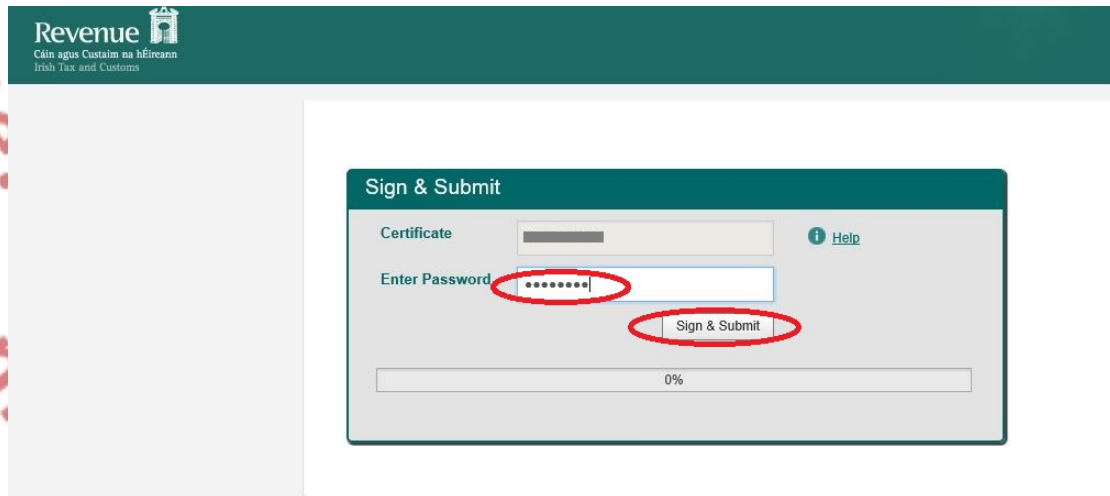
* ID	Void
------	------

Remove Add Child

Back Save Submit

Figure 57: Arrangement chart screen layout

3.2.8 Enter Password and click “Sign and Submit”.



The screenshot shows the Revenue website header with the logo and text: "Revenue", "Cáin agus Custaim na hÉireann", and "Irish Tax and Customs". Below the header is a "Sign & Submit" form. The form contains a "Certificate" field with a greyed-out input box and a "Help" icon. The "Enter Password" field contains a masked password "*****" and is circled in red. Below the password field is a "Sign & Submit" button, also circled in red. At the bottom of the form is a progress bar showing "0%".

Figure 58: Customer sign and submit password screen

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

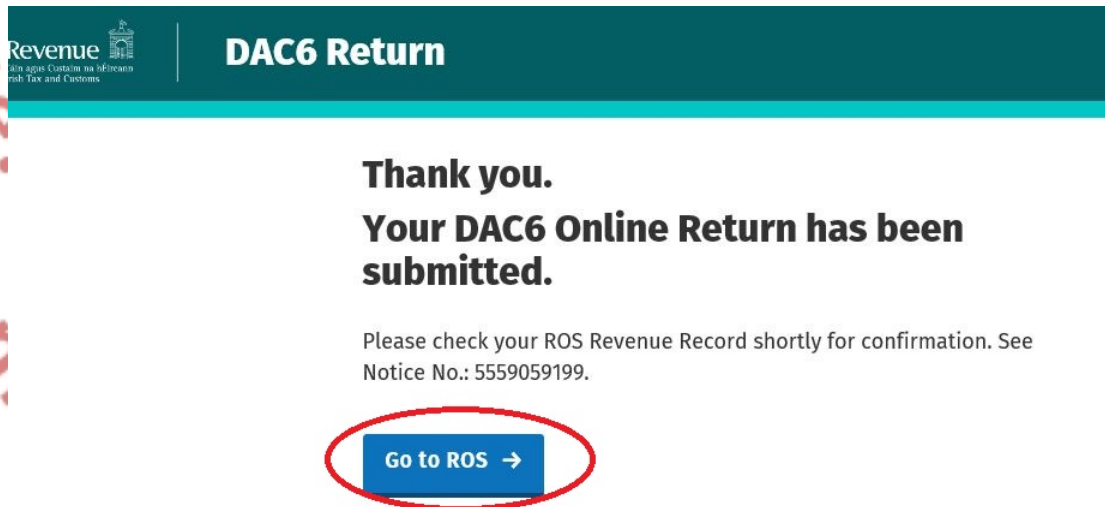


Figure 59: Customer DAC6 confirmation screen

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

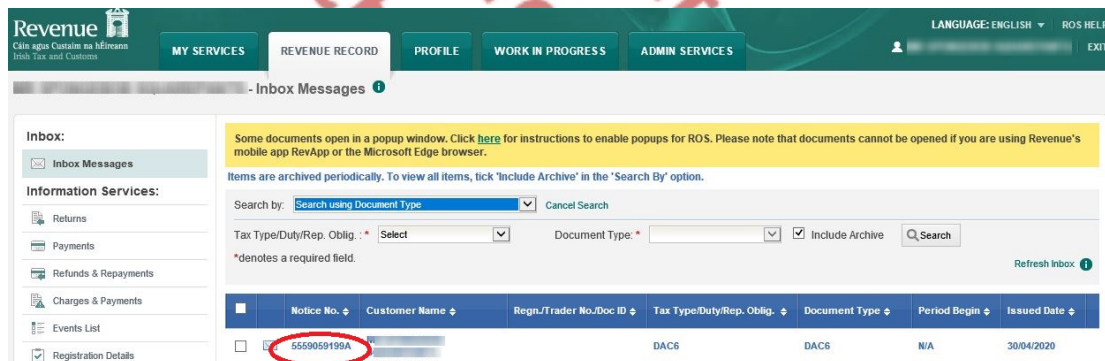
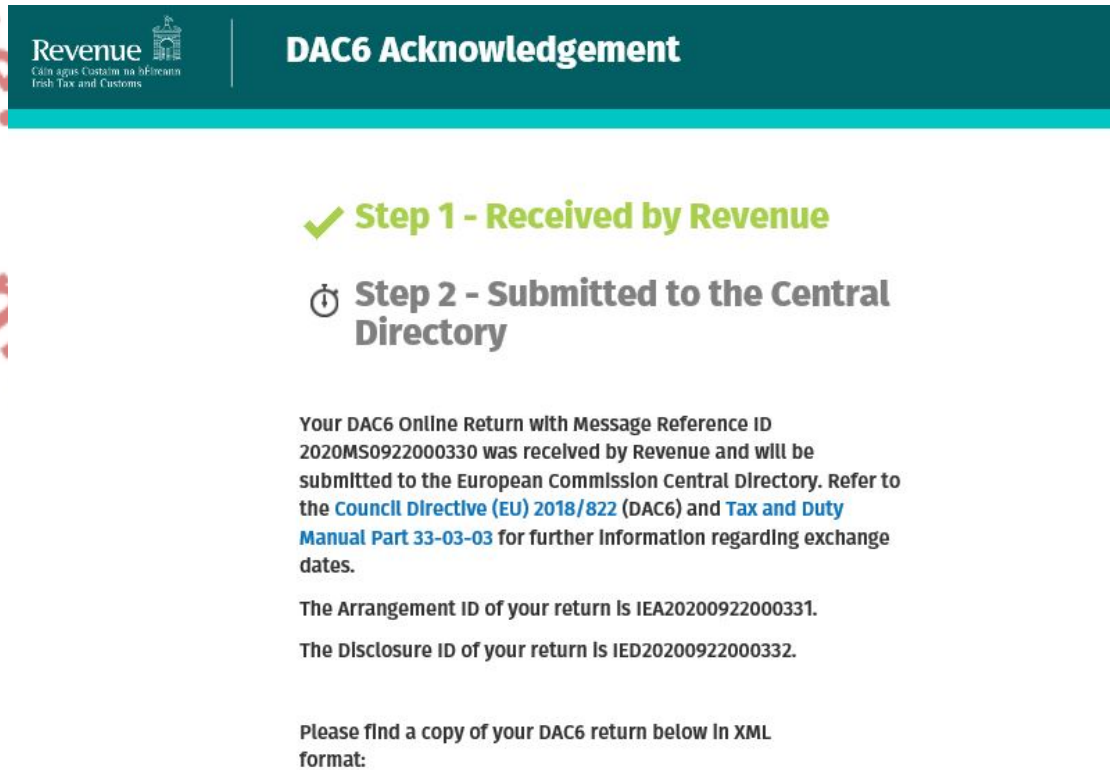


Figure 60: Customer Revenue Record screen

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



Revenue
Cónaigis Custaim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20200922000331.
The Disclosure ID of your return is IED20200922000332.

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

Figure 61: Customer DAC6 acknowledgement status screen

```

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

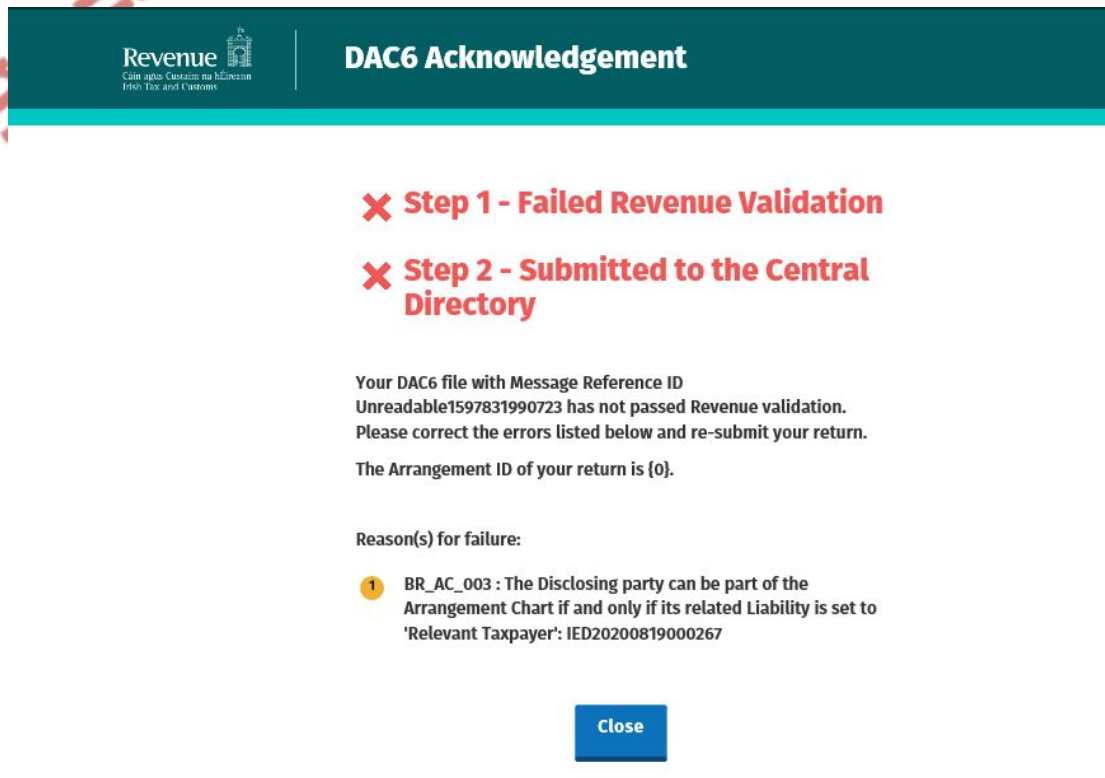
```

Close

Figure 62: Customer DAC6 xml screen

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

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



The screenshot shows a web interface for 'Revenue' with the logo and tagline 'Cáin níos Gúatair na hÉireann 1999 Tax and Customs'. The main heading is 'DAC6 Acknowledgement'. Below this, there are two red 'X' icons indicating failed steps: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. The text explains that the DAC6 file with Message Reference ID 'Unreadable1597831990723' has not passed Revenue validation and asks the user to correct errors and re-submit. It also states the Arrangement ID is {0}. A section titled 'Reason(s) for failure:' lists one error: 'BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. A blue 'Close' button is located at the bottom center of the screen.

Figure 63: Customer DAC6 failed Revenue validation screen

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

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

Your DAC6 disclosure with message reference id 2020MS0922000330 has been **ACCEPTED** by the European Commission Central Directory. Please see details below.

DAC6 Message sent by the European Commission Central Directory on Tue Sep 22 12:33:23 GMT 2020.

Submission Mode: Online

Disclosure Count: 1

Close

Figure 64: Customer DAC6 Notification of Acceptance screen

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

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

Revenue
Cain agus Costain na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

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

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

Record Error Code:

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

Close

Figure 65: Customer DAC6 Notification Rejected screen

3.3 Customer Amending DAC6 XML file

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

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

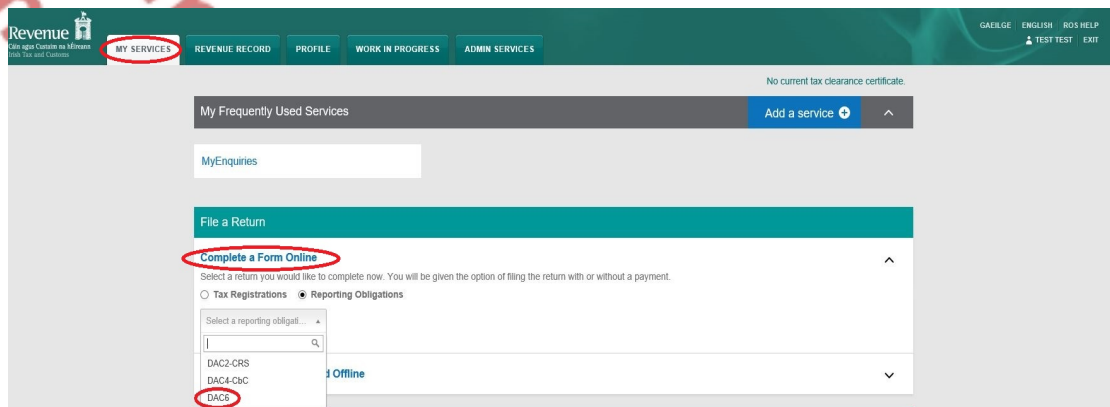


Figure 66: Customer File a DAC6 return screen

- 3.3.2 Click "Submit".

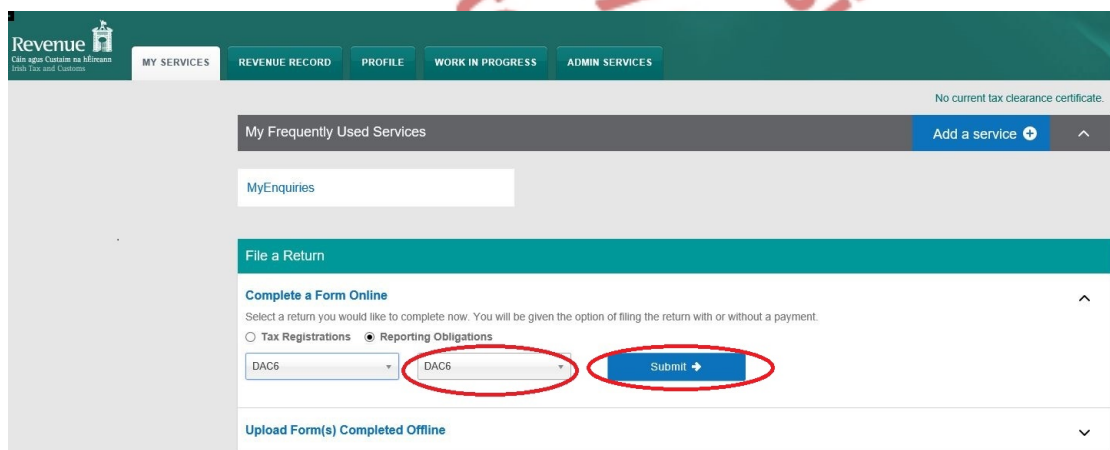


Figure 67: Customer Submit a DAC6 screen

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

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

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



DAC6 Return

DAC6 Online Return Facility

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

Please select the format for this submission.

- Online Form
 XML File Upload

* Is this a marketable arrangement?

Please Select

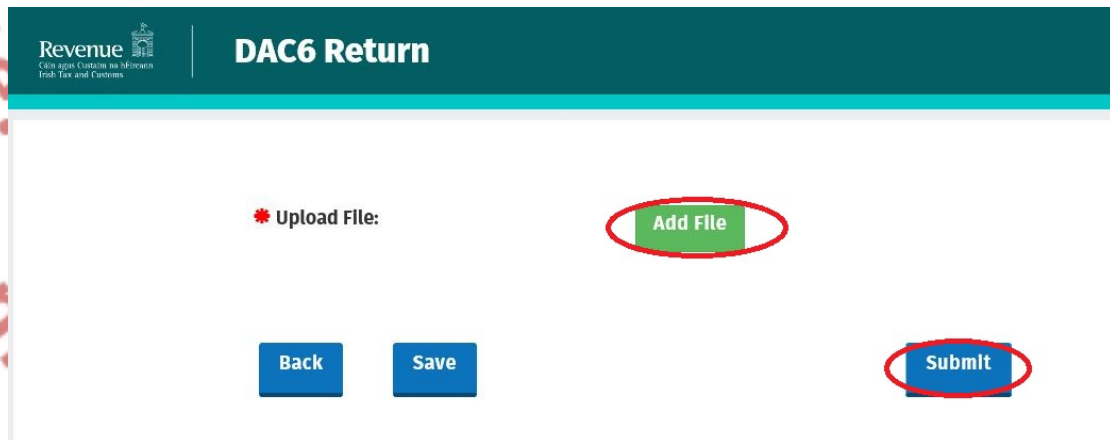
Back

Save

Next

Figure 68: Customer DAC6 XML File Upload screen

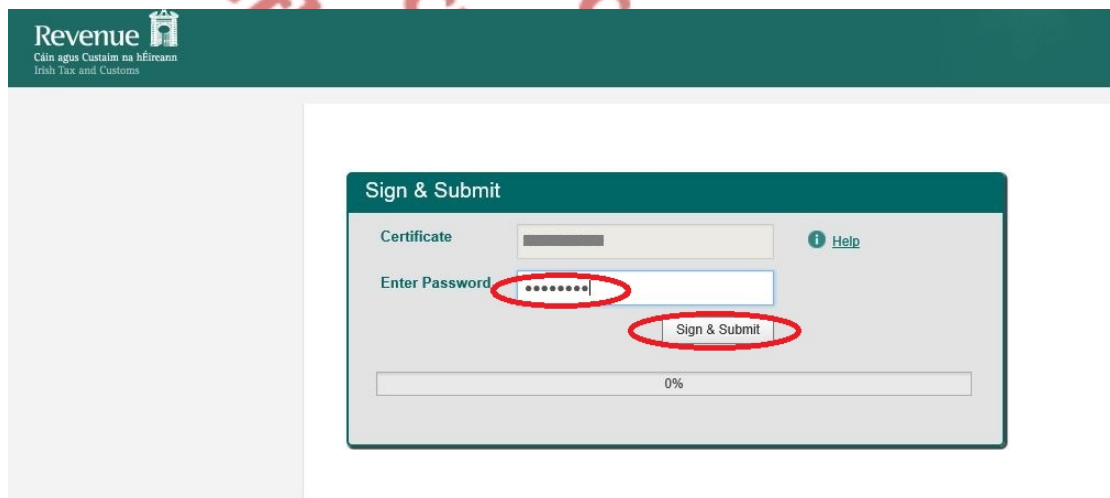
- 3.3.4 Select “Add File”, upload file from computer storage and then click “Submit”.



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

Figure 69: Customer add a DAC6 xml file and submit screen

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



The screenshot shows the Revenue 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a 'Certificate' field with a dropdown menu and a 'Help' icon. Below the 'Certificate' field is an 'Enter Password' field with a red circle around it. Below the 'Enter Password' field is a 'Sign & Submit' button with a red circle around it. At the bottom of the form is a progress bar showing '0%'.

Figure 70: Customer sign and submit password screen

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

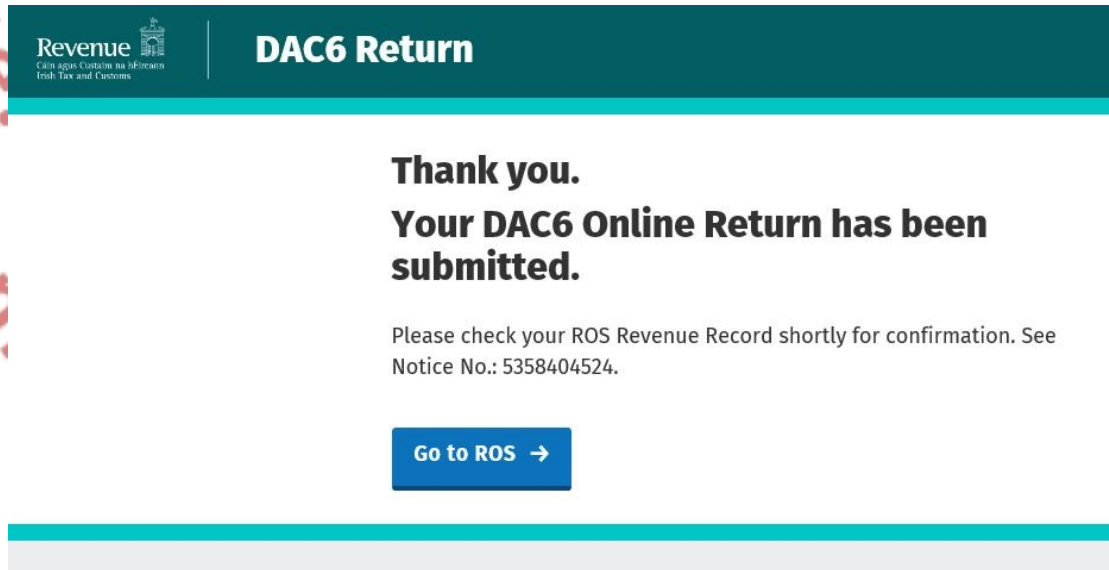


Figure 71: Customer DAC6 submission screen

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

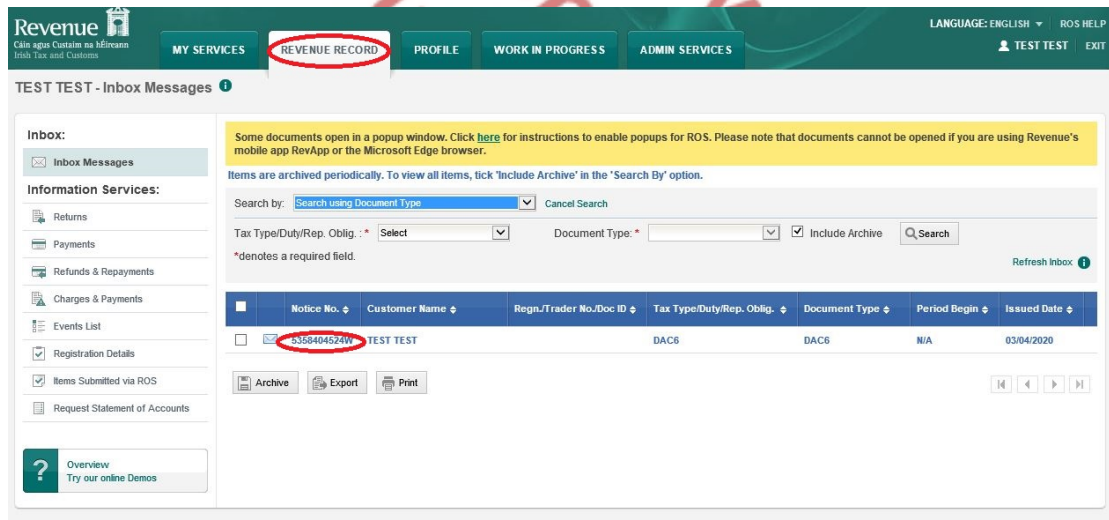
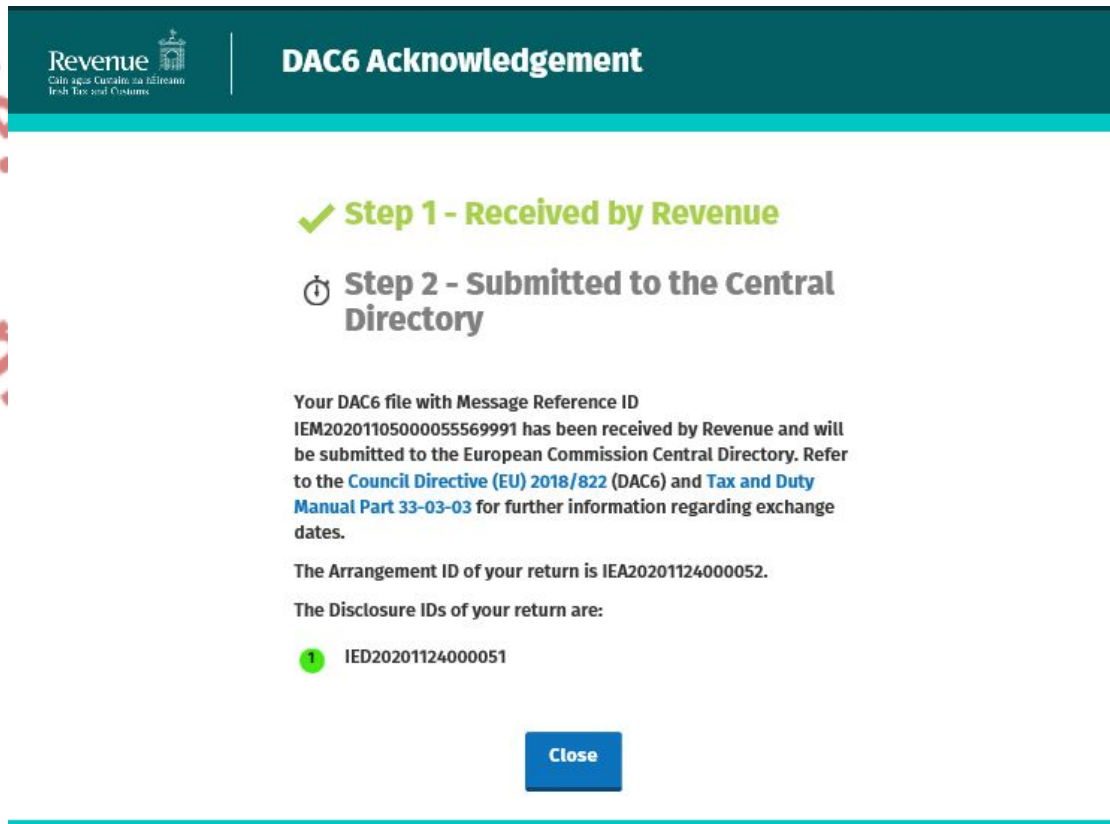


Figure 72: Customer Revenue Record screen

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



Revenue
Cúin agus Cúraim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20201124000052.

The Disclosure IDs of your return are:

- 1 IED20201124000051

Close

Figure 73: Customer DAC6 acknowledgement screen

3.4 Customer Amending DAC6 online form

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

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

Revenue
Clár agus Custaim na hÉireann
Irish Tax and Customs
DAC6 Return

DAC6 Online Return Facility

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

Please select the format for this submission.

Online Form
 XML File Upload

* Is this a marketable arrangement? Yes

* InitialDisclosureMA No

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

* Please enter Arrangement Id: IEA20200928000334

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

* DisclosureID: IED20200928000335

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

* Language: EN

Back
Save
Next

Figure 74: Customer online Amendment screen

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

Revenue
Eanáir 2018
Irish Tax and Customs

DAC6 Return

DisclosureInformation

* ImplementingDate	<input type="text" value="22/09/2020"/>	
Reason	<input type="text" value="Please Select"/>	
* Disclosure_Name	<input type="text"/>	
* Disclosure_Description	<input type="text"/>	
Language:	<input type="text" value="EN"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* National Provision	<input type="text"/>	
Language:	<input type="text" value="EN"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* Amount	<input type="text"/>	
currCode	<input type="text" value="EUR"/>	
* MainBenefitTest1	<input type="text" value="No"/>	
* Hallmark	<input type="text" value="Please Select"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* ConcernedMSs	<input type="text" value="IE"/>	<input type="button" value="-"/> <input type="button" value="+"/>

Figure 75: Customer online Amendment screen

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

Revenue
 The State Customs & Excise
 Irish Tax and Customs

DAC6 Return

DISCLOSING:

* ID
 Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier




Suffix

General Suffix

* BirthDate

* BirthPlace

TIN

IssuedBy   

Email

Address

Street

Building Identifier

Suite Identifier

Figure 76: Customer online Amendment screen

Floor Identifier

District Name

POB

City

PostCode

Country

Rescountrycode

Liability

Intermedlary Nexus

Capacity

Figure 77: Customer online Amendment screen

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

Revenue
 Rannsóknir og Skattframtal
 High Income Tax and Duties

DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
 Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

TIN

IssuedBy - +

Email

Address

Street

Figure 78: Customer online Amendment screen

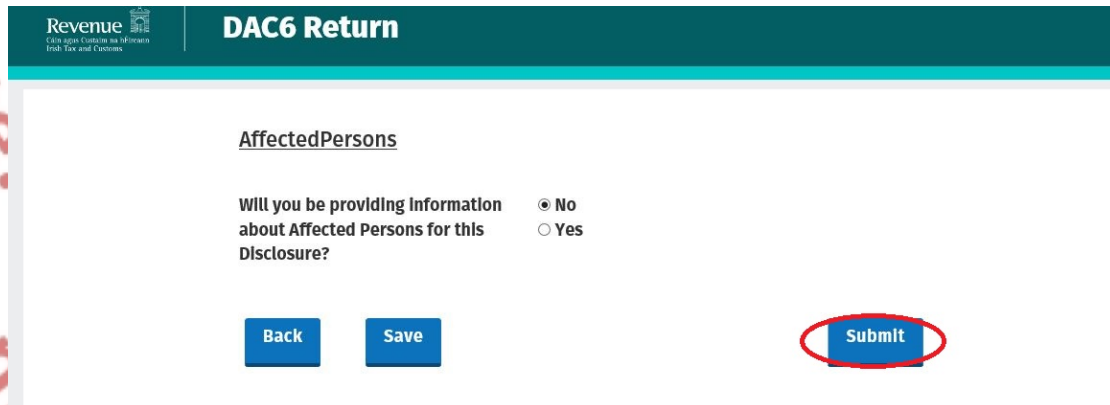
Note:

Building Identifier	<input type="text"/>
Suite Identifier	<input type="text"/>
Floor Identifier	<input type="text"/>
District Name	<input type="text"/>
POB	<input type="text"/>
City	<input type="text"/>
PostCode	<input type="text"/>
Country	<input type="text" value="IE"/>
Rescountrycode	<input type="text" value="IE"/>
<input type="button" value="-"/> <input style="background-color: #4CAF50; color: white; border: none; padding: 2px 5px;" type="button" value="+"/>	
<u>Taxpayer's Implementing Date</u>	
* Implementing Date	<input type="text"/>
 <u>AssociatedEnterprise</u>	
Will you be providing information about Associated Enterprises for this Relevant Taxpayer?	<input checked="" type="radio"/> No <input type="radio"/> Yes
<input type="button" value="Back"/> <input type="button" value="Save"/>	<input type="button" value="Next"/>

Figure 79: Customer online Amendment screen

Subject to review and date position.

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

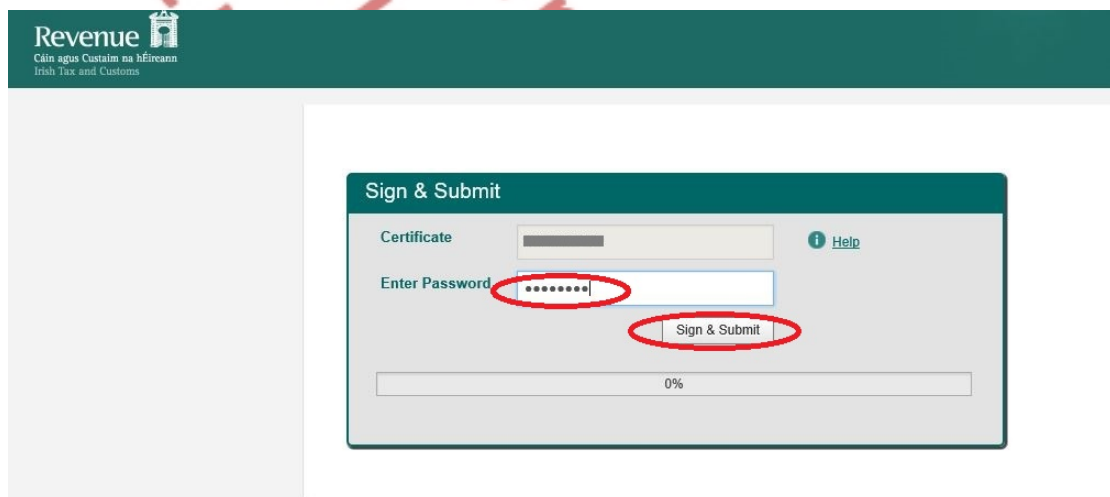
Will you be providing information about Affected Persons for this Disclosure?

No
 Yes

[Back](#) [Save](#) [Submit](#)

Figure 80: Customer submit Amendment screen

3.4.6 Enter Password and click “Sign and Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password [Sign & Submit](#)

0%

Figure 81: Customer sign and submit password screen

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

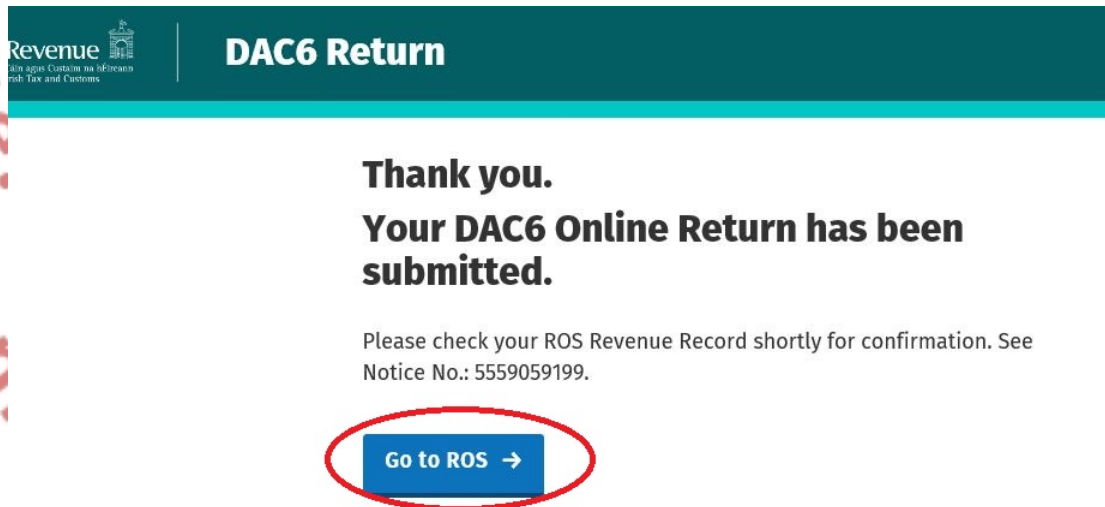


Figure 82: Customer DAC6 confirmation screen

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

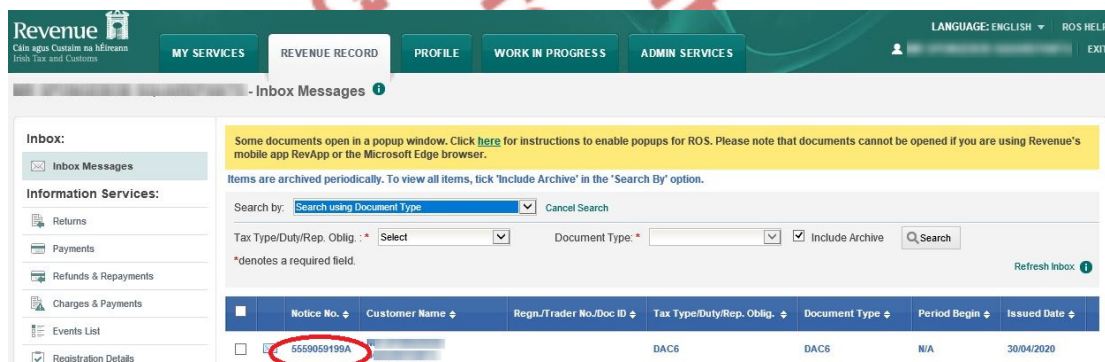


Figure 83: Customer Revenue Record screen

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

Revenue
Cais agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20200922000331.
The Disclosure ID of your return is IED20200922000332.

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

Figure 84: Customer DAC6 acknowledgement status screen

```

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

```

Close

Figure 85: Customer DAC6 XML screen

Click "Close" to exit and return to Revenue Record screen

4 Section 4 – Agent Submitting DAC6 Returns

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

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

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

4.1 Agent Submitting DAC6 XML File

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

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

The screenshot shows the Revenue ROS interface. At the top, there is a navigation bar with the Revenue logo and several menu items: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' item is circled in red. Below the navigation bar, the main content area is titled 'Find Clients'. It contains a sub-header 'Client Search' with the instruction 'Search by registration number.' There are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter being selected and circled in red. Below these are input fields for 'Select a reporting obli...', 'Enter registration no.', and 'Enter surname', each with a 'Search' button. To the right, there is a 'Your Client List' section with buttons for 'View Client List' and 'Export Client List'. Below that is a section for 'Last 10 Clients Accessed' which is currently empty.

Figure 86: Agent find DAC6 client screen

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

Figure 87: Agent complete a DAC6 return screen

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

DAC6 Online Return Facility

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

Please select the format for this submission.

Online Form
 XML File Upload

* Is this a marketable arrangement?

Please Select

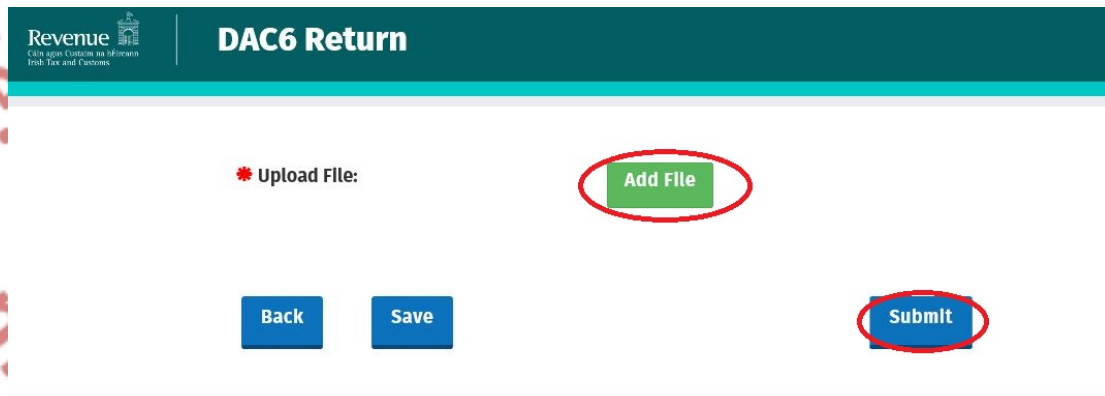
Back

Save

Next

Figure 88: Agent select DAC6 XML File Upload screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

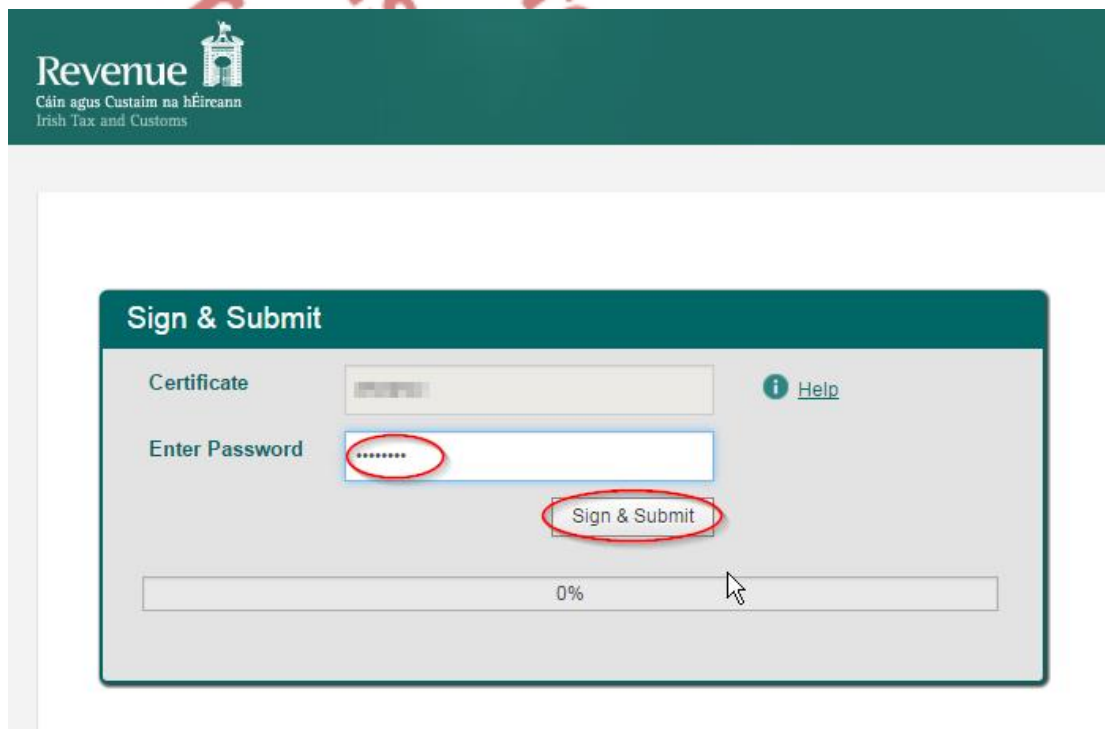
DAC6 Return

Upload File: **Add File**

Back **Save** **Submit**

Figure 89: Agent add DAC6 XML file and submit screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate: [Masked] [Help](#)

Enter Password: [Redacted] **Sign & Submit**

0%

Figure 90: Agent sign and submit password screen

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

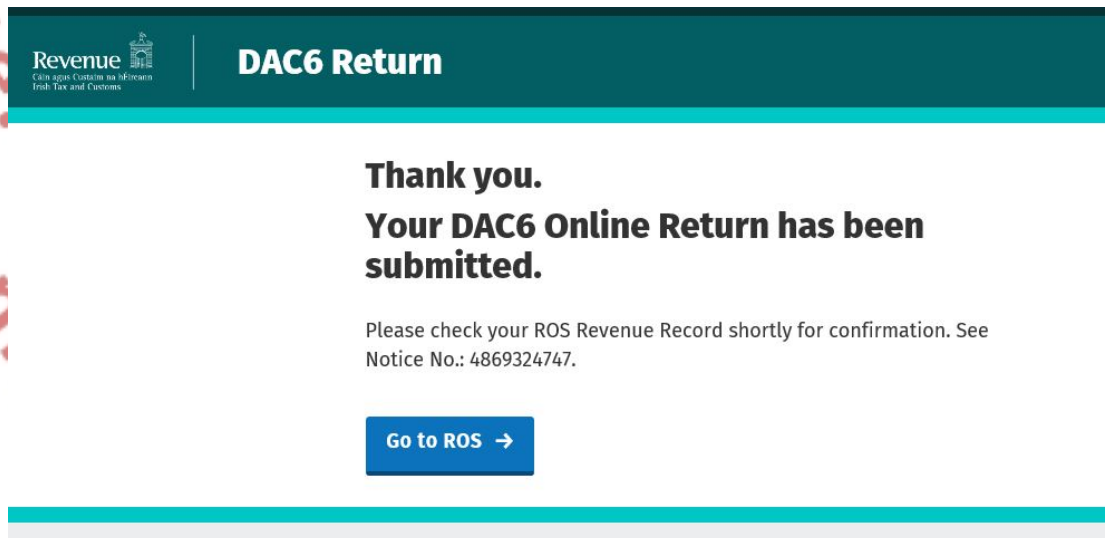


Figure 91: Agent DAC6 return status screen

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

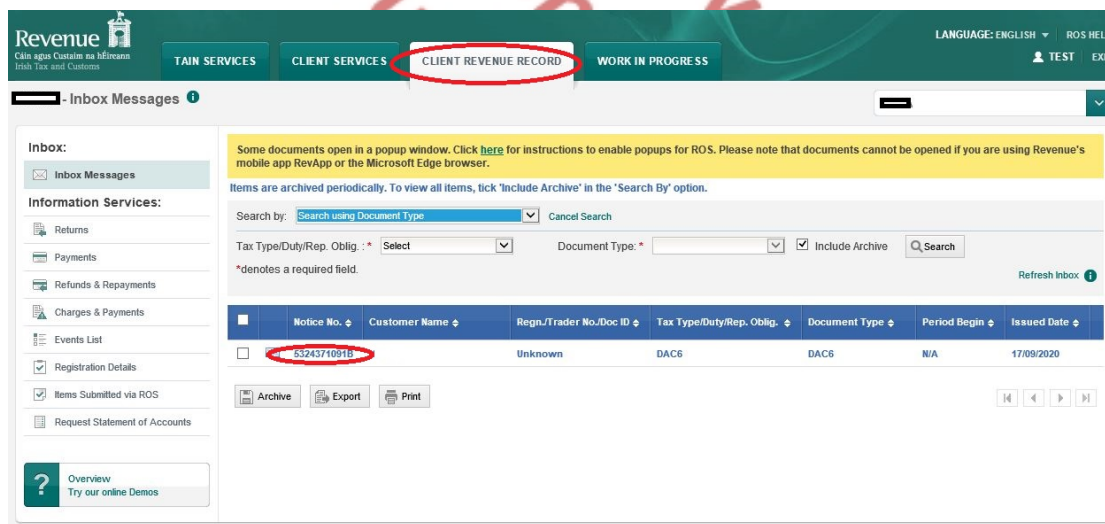
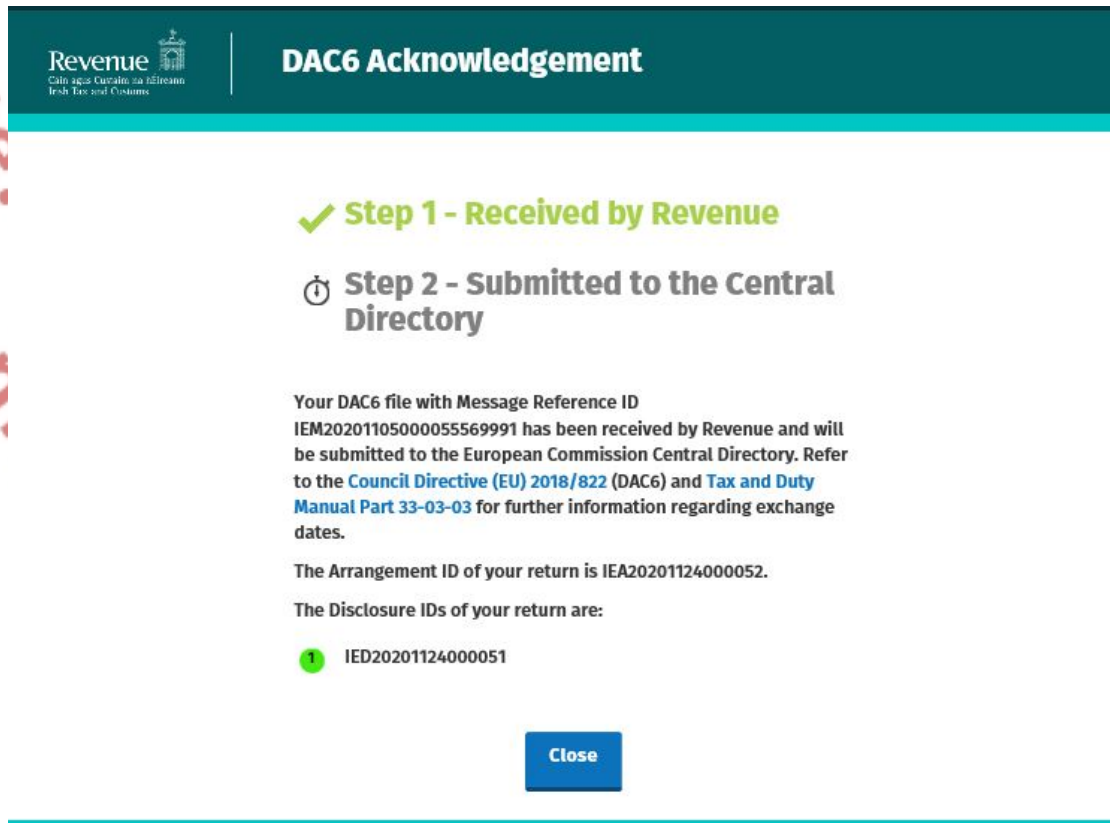


Figure 92: Agent Revenue Record screen

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



Revenue
Cúin agus Cúraim do BÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20201124000052.

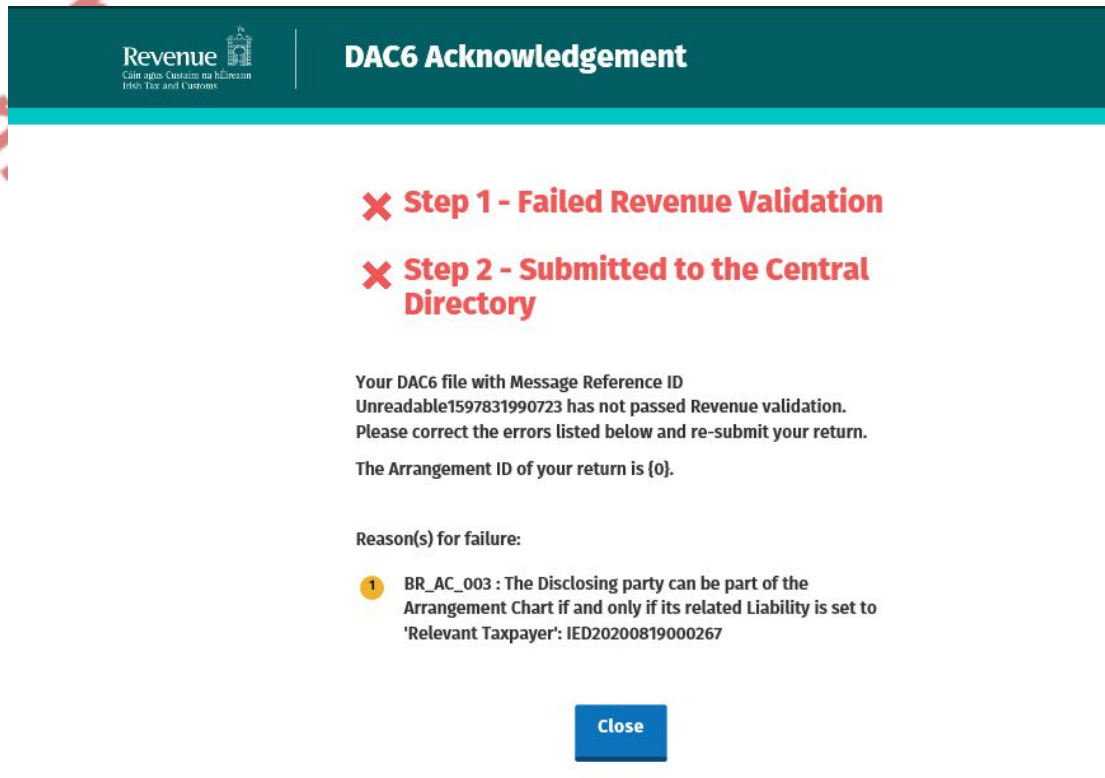
The Disclosure IDs of your return are:

- 1 IED20201124000051

Close

Figure 93: Agent DAC6 acknowledgement screen

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



The screenshot shows a web interface for 'Revenue' (Cáin agus Custaim na hÉireann / Irish Tax and Customs). The main heading is 'DAC6 Acknowledgement'. Below this, there are two red 'X' icons indicating failed steps: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. The text explains that the DAC6 file with Message Reference ID 'Unreadable1597831990723' has not passed Revenue validation and provides instructions to correct errors and re-submit. It also states the Arrangement ID is {0}. A section titled 'Reason(s) for failure:' lists one error: 'BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. A blue 'Close' button is located at the bottom of the message area.

Figure 94: Agent DAC6 failed validation screen

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

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

Revenue
Cáin agus Custaim na hÉireann
IRE Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

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

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

Submission Mode: XML

Disclosure Count: 4

Close

Figure 95: Agent DAC6 notification Accepted screen

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

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

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

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

Record Error Code:

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

Close

Figure 96: Agent DAC6 notification Rejected screen

4.2 Agent submitting online DAC6 Form

The DAC6 online form provides for **one** disclosure per online form. Multiple submissions of DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented. “

Please refer to the [Revenue website](#) for further information.

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

Figure 97: Agent search for DAC6 client list screen

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

Figure 98: Agent complete a DAC6 form online screen

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

Note:

Revenue Home • Security • Privacy • Accessibility • Disclaimer •
Language: [Gaeilge](#)

Figure 99: Agent DAC6 online form screen

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

Revenue Home • Security • Privacy • Accessibility • Disclaimer •

Language: [Gaeilge](#)

Figure 100: Agent DAC6 online return information screen

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

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

Note: This is a new and

ID
 Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName Unknown

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate YYYY-MM-DD Unknown

* BirthPlace Unknown

TIN

IssuedBy Please Select

Ind Tin Unknown Unknown

Notes

Email	<input type="text"/>
<u>Address</u>	
Street	<input type="text"/>
Building Identifier	<input type="text"/>
Suite Identifier	<input type="text"/>
Floor Identifier	<input type="text"/>
District Name	<input type="text"/>
POB	<input type="text"/>

Revenue Home • Security • Privacy • Accessibility • Disclaimer •
Language: [Gaeilge](#)

Figure 101: Agent DAC6 online return information screen

cup-to-date position. ently subject to review and version.

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

Hello ██████████ Gaeilge Sign out

Revenue Claí agus Cúisín na hÉireann
IRish Tax and Customs | **DAC6 Return**

DISCLOSING:

* ID
 Individual
 Entity

* organisationName

TIN

IssuedBy - +

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

City

PostCode

Country

Rescountrycode

Liability

Intermediary Nexus

Capacity

Figure 102: Agent DAC6 online return information screen

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

Revenue
Cala agor Custas na hÍomarca
Irish Tax and Customs

DAC6 Return

AffectedPersons

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

No
 Yes

[Back](#) [Save](#) [Submit](#)

Figure 103: Agent DAC6 online return information screen

4.2.8 Addition of 'Void' to the ID dropdown

Should the top level of the Arrangement chart be unknown, please select 'Void' from the dropdown.

Revenue
Cúla agus Cúntas do 10.5 milliún
100k Tax and Customs

DAC6 Return

Sign out

Arrangement Chart

Will you be providing an Arrangement Chart for this Disclosure?

No
 Yes

* ID

Void

Remove Add Child

Back Save Submit

Figure 104: Agent DAC6 online submission screen

4.2.9 Agent enters Password and clicks "Sign & Submit".

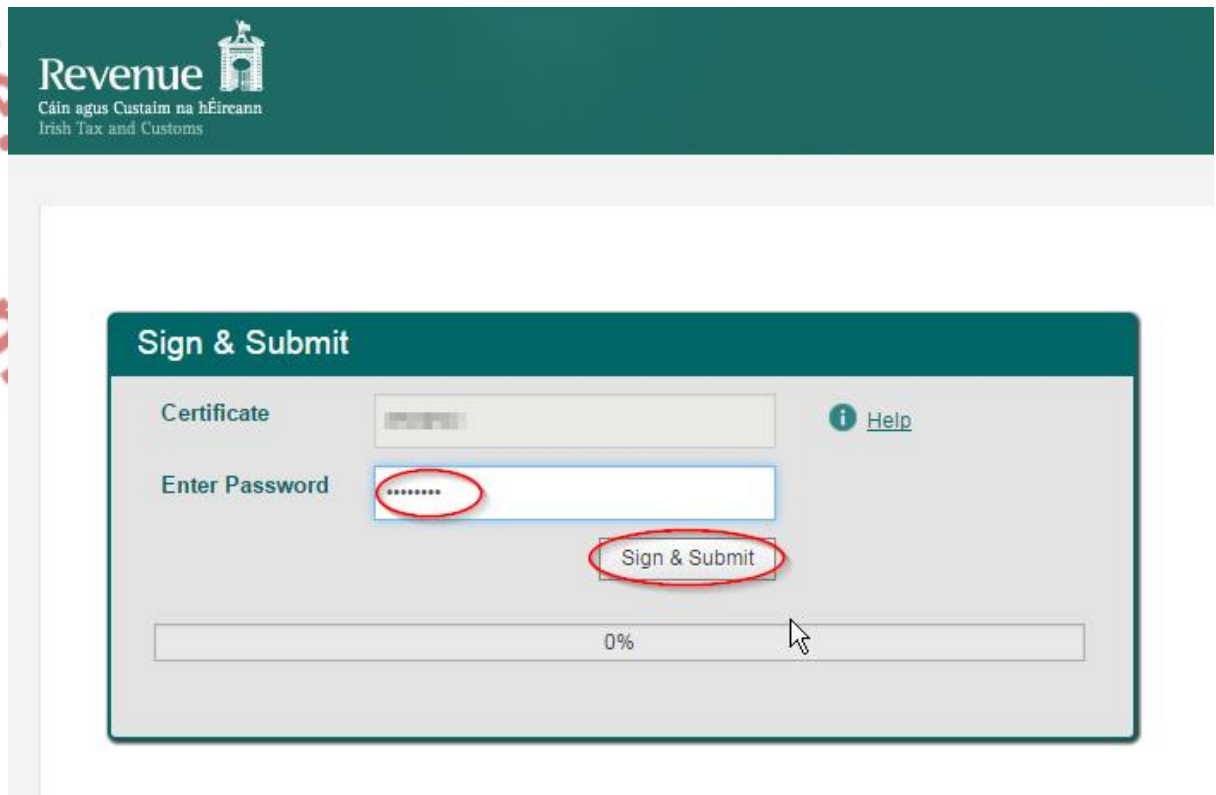


Figure 105: Agent sign and submit password screen

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

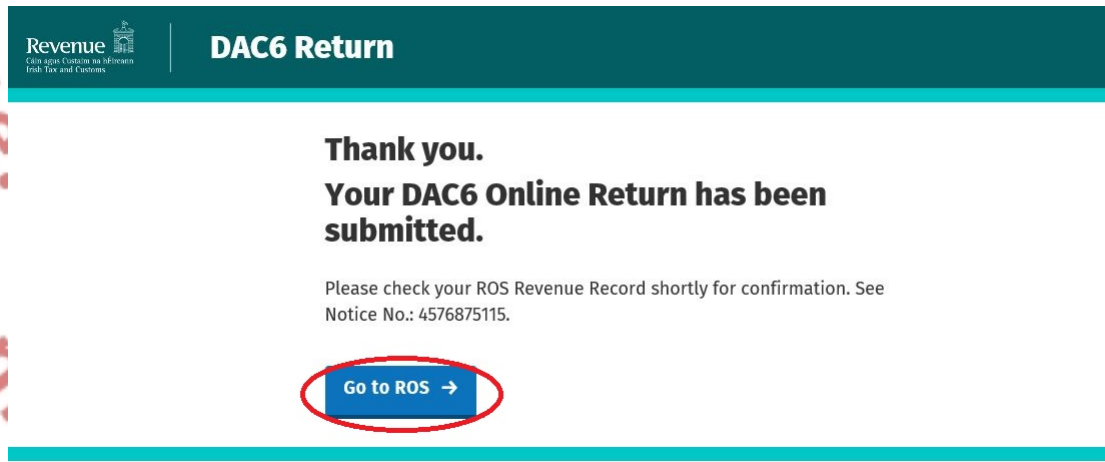


Figure 106: Agent DAC6 status screen

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

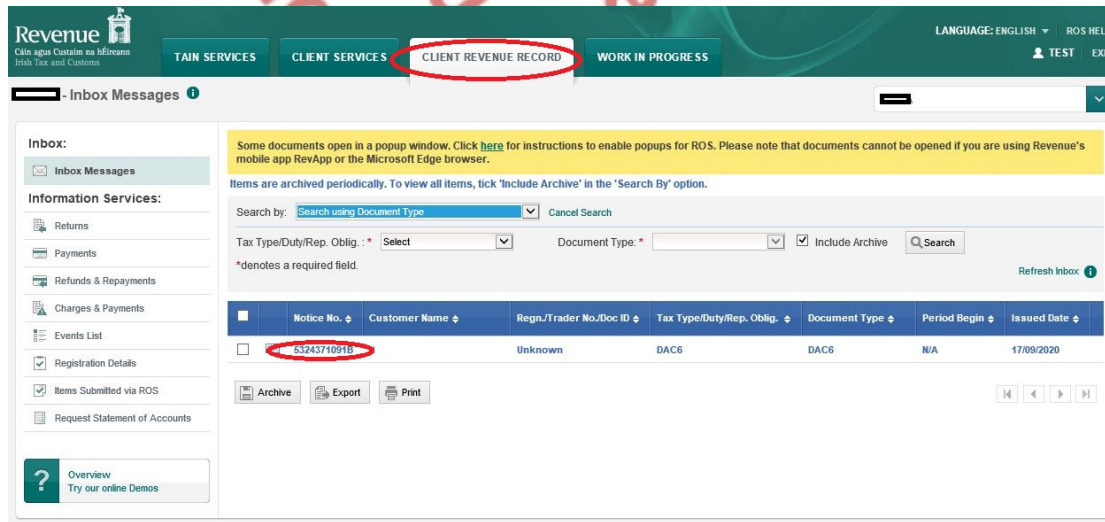
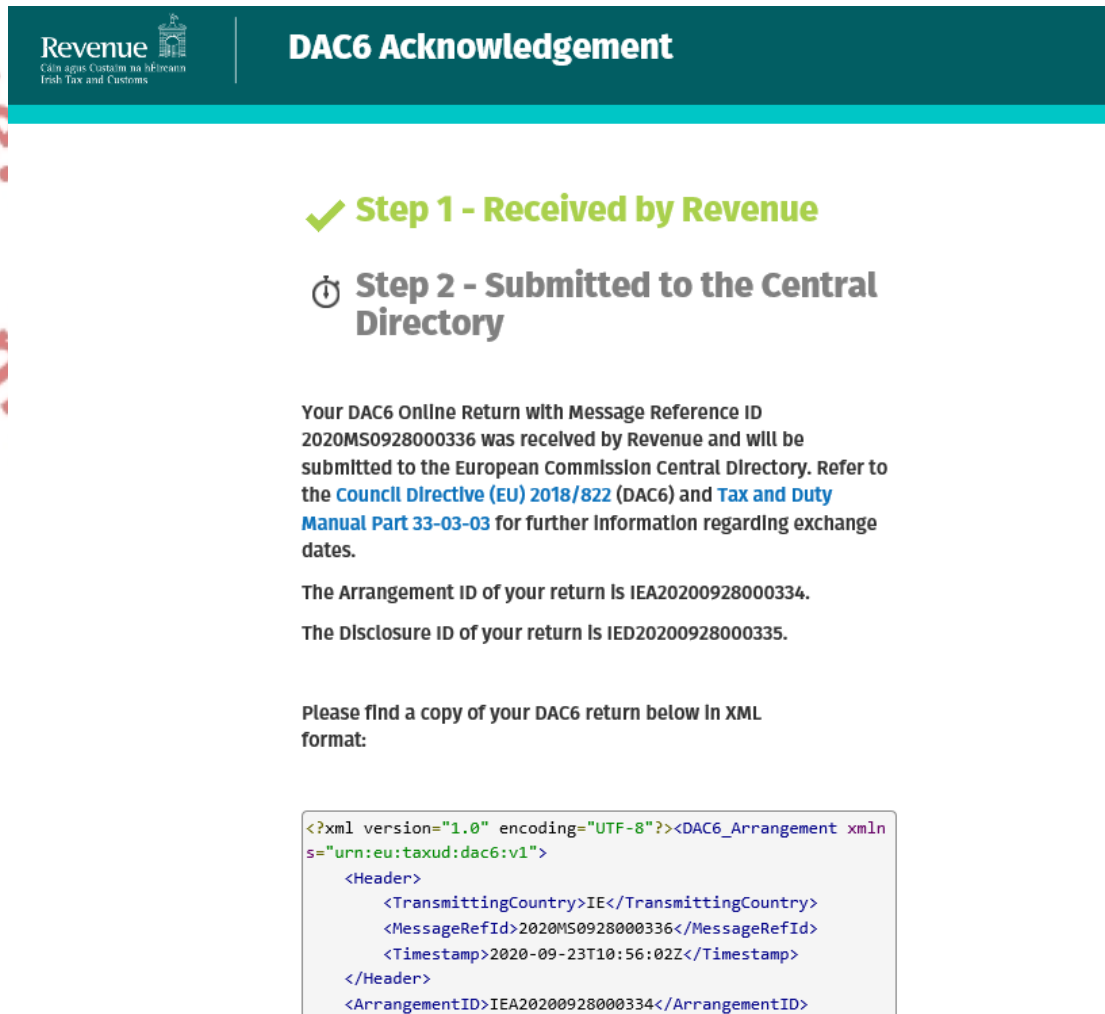


Figure 107: Agent Revenue Record screen

- 4.2.12 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

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20200928000334.

The Disclosure ID of your return is IED20200928000335.

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

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

Figure 108: Agent DAC6 acknowledgement screen

```

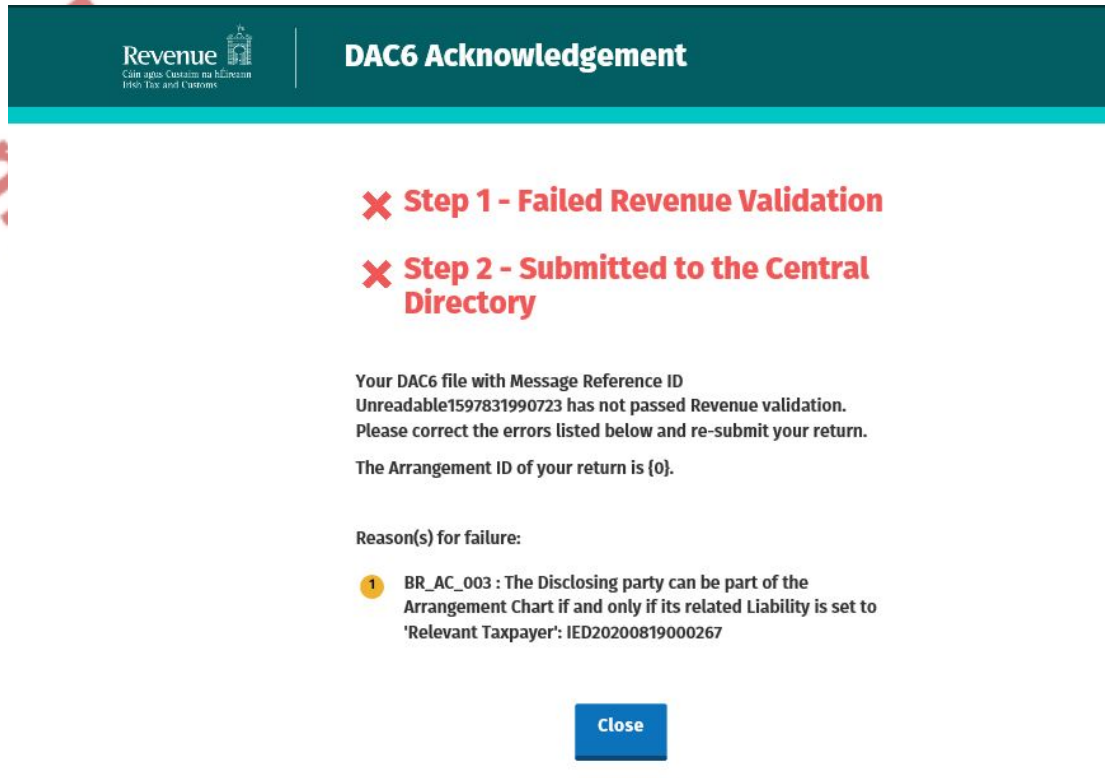
<ArrangementID>IEA20200928000334</ArrangementID>
<DAC6Disclosures>
  <DisclosureID>IED20200928000335</DisclosureID>
  <DisclosureImportInstruction>DAC6UPD</DisclosureImportInstruction>
  <Language>EN</Language>
  <Disclosing>
    <ID>
      <Individual>
        <IndividualName>
          <FirstName>TEST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

```

Close

Figure 109: Agent DAC6 acknowledgement xml screen

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



The screenshot shows a web interface for the Revenue Commissioners. At the top left is the Revenue logo with the text 'Revenue' and 'Cáin agus Custaim na hÉireann' and 'IRIS Tax and Customs'. To the right of the logo is the title 'DAC6 Acknowledgement'. Below the title, there are two red 'X' icons followed by the text 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the Central Directory'. Below this, a message states: 'Your DAC6 file with Message Reference ID Unreadable1597831990723 has not passed Revenue validation. Please correct the errors listed below and re-submit your return. The Arrangement ID of your return is {0}.' Underneath, it says 'Reason(s) for failure:' followed by a single error code: '1 BR_AC_003 : The Disclosing party can be part of the Arrangement Chart if and only if its related Liability is set to 'Relevant Taxpayer': IED20200819000267'. At the bottom center, there is a blue button labeled 'Close'.

Figure 110: Agent DAC6 online Failed Validation screen

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

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

Revenue
Cúin agus Cúistiam na hÉireann
Irish Tax and Customs

DAC6 Notification

- ✓ **Step 1 - Received by Revenue**
- ✓ **Step 2 - Accepted by the European Commission Central Directory**

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

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

Submission Mode: Online

Disclosure Count: 1

Close

Figure 111: Agent DAC6 online Accepted screen

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

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

Revenue
Cúin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Notification

✓ **Step 1 - Received by Revenue**

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

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

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

Record Error Code:

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

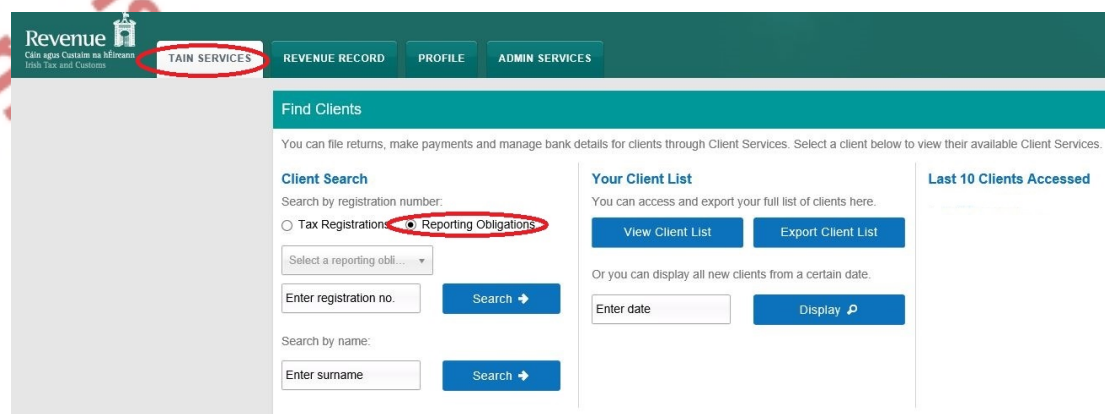
Close

Figure 112: Agent DAC6 online Rejected screen

4.3 Agent correcting/amending a DAC6 XML file

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

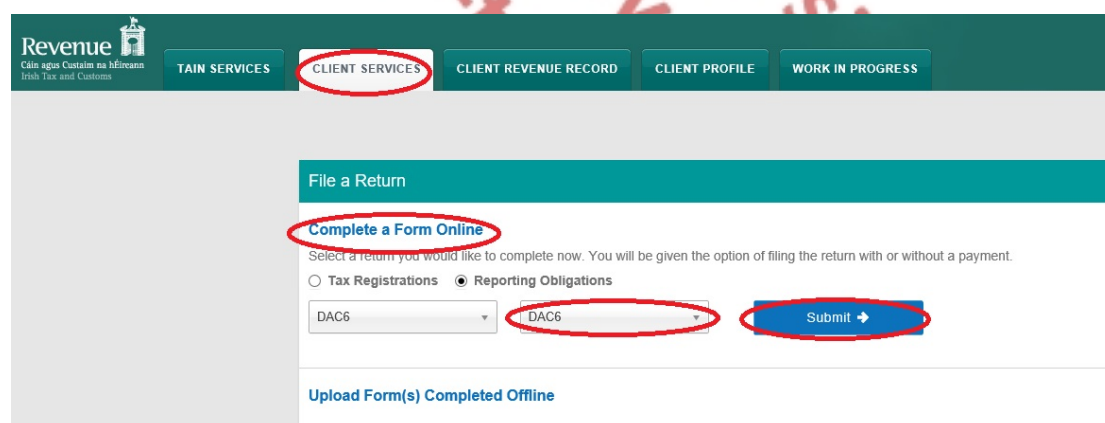
4.3.1 Agent logs on to ROS, search for Client using Client Search or Client List.



The screenshot shows the Revenue ROS interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' menu is circled in red. Below the navigation bar, the 'Find Clients' section is visible. It includes a 'Client Search' section with a search by registration number option. The 'Reporting Obligations' radio button is selected and circled in red. There are input fields for 'Enter registration no.' and 'Enter surname', each with a 'Search' button. To the right, the 'Your Client List' section has buttons for 'View Client List' and 'Export Client List'. A 'Last 10 Clients Accessed' section is also visible on the right side.

Figure 113: Agent search for DAC6 client list screen

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




The screenshot shows the Revenue ROS interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' menu is circled in red. Below the navigation bar, the 'File a Return' section is visible. It includes a 'Complete a Form Online' section with a 'Reporting Obligations' radio button selected and circled in red. There are two dropdown menus, both set to 'DAC6' and circled in red. A 'Submit' button is also circled in red. Below this section, there is an 'Upload Form(s) Completed Offline' section.

Figure 114: Agent DAC6 online return selection screen

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

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

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

The screenshot shows the header of the DAC6 Return interface. On the left is the Revenue logo with the tagline 'Easier, simpler, better. For everyone. Irish Tax and Customs'. To the right of the logo, the text 'DAC6 Return' is displayed in a large, bold, white font against a dark teal background.

DAC6 Online Return Facility

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

Please select the format for this submission.

- Online Form
 XML File Upload

* Is this a marketable arrangement?

Please Select

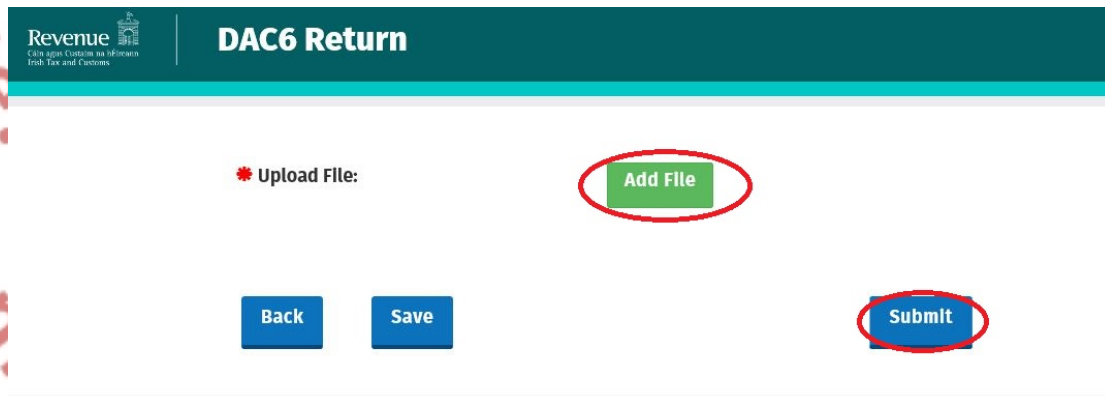
Back

Save

Next

Figure 115: Agent DAC6 XML file upload correction screen

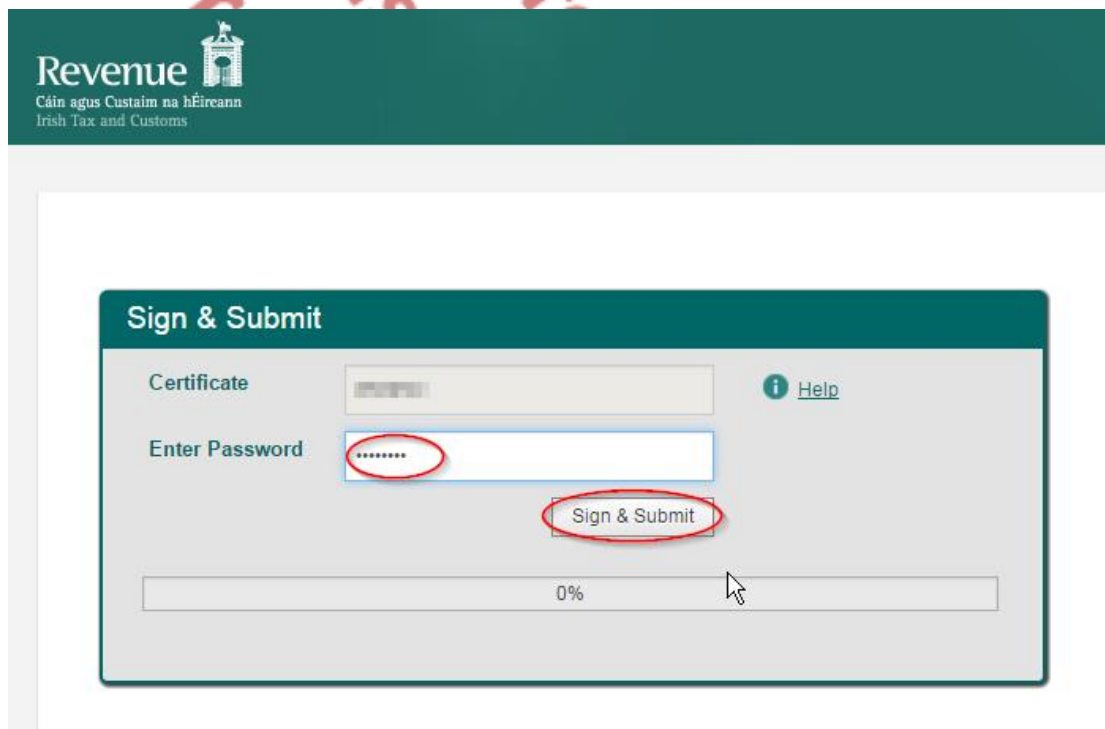
- 4.3.4 Click on “Add File” and select a file from computer storage. Click “Submit”



The screenshot shows the Revenue DAC6 Return interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'DAC6 Return'. Below this, there is a section for file upload. It includes a red asterisk icon followed by the text 'Upload File:'. To the right of this text is a green button labeled 'Add File', which is circled in red. Below the 'Add File' button are three blue buttons: 'Back', 'Save', and 'Submit'. The 'Submit' button is also circled in red.

Figure 116: Agent DAC6 add XML file and submit screen

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



The screenshot shows the Revenue Sign & Submit interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Sign & Submit'. Below this, there is a form with two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field is circled in red. To the right of the 'Enter Password' field is a blue 'Help' button. Below the input fields is a 'Sign & Submit' button, which is also circled in red. At the bottom of the form is a progress bar showing '0%' and a mouse cursor pointing to it.

Figure 117: Agent sign and submit screen

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

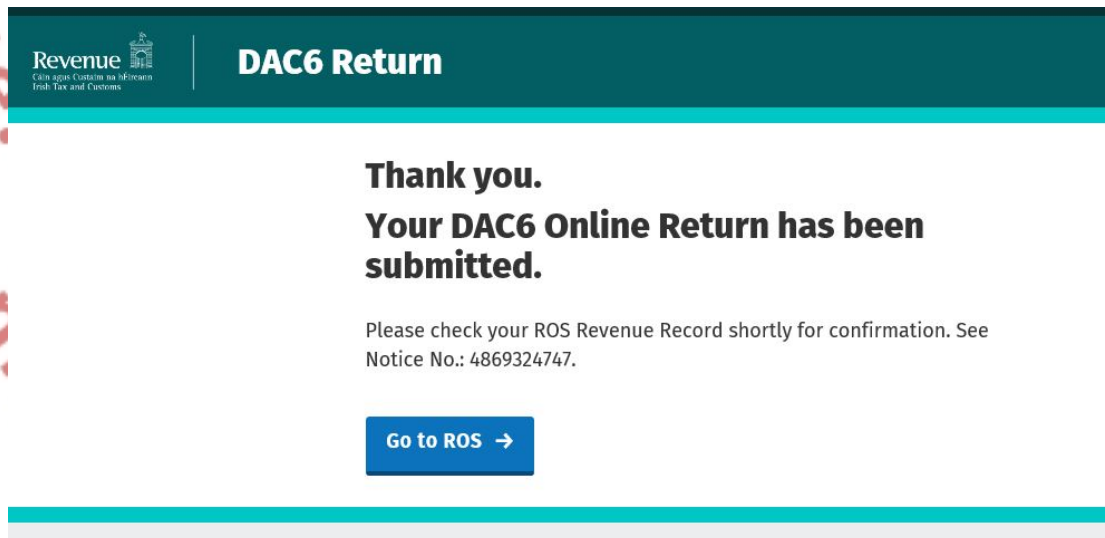


Figure 118: Agent DAC6 return status screen

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

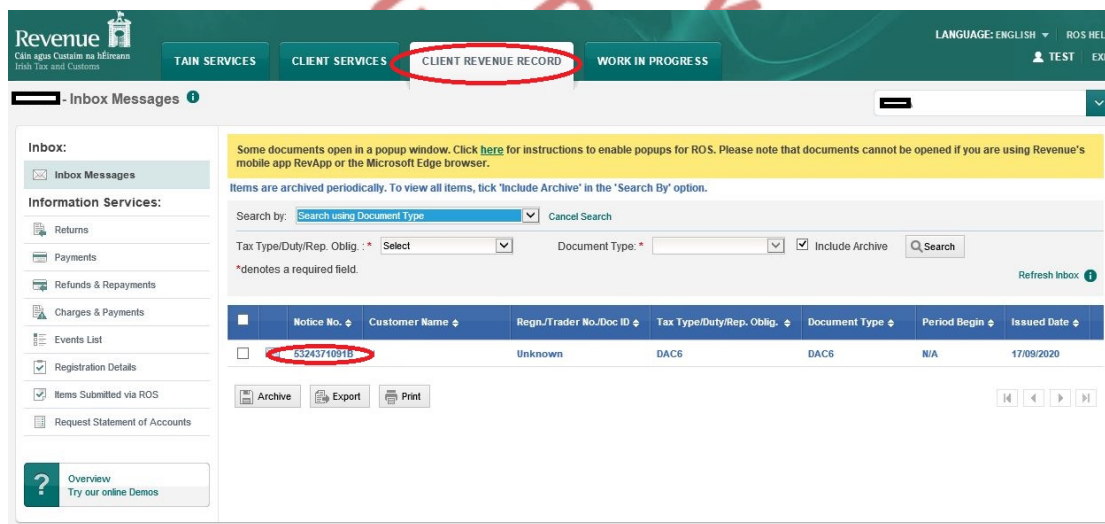
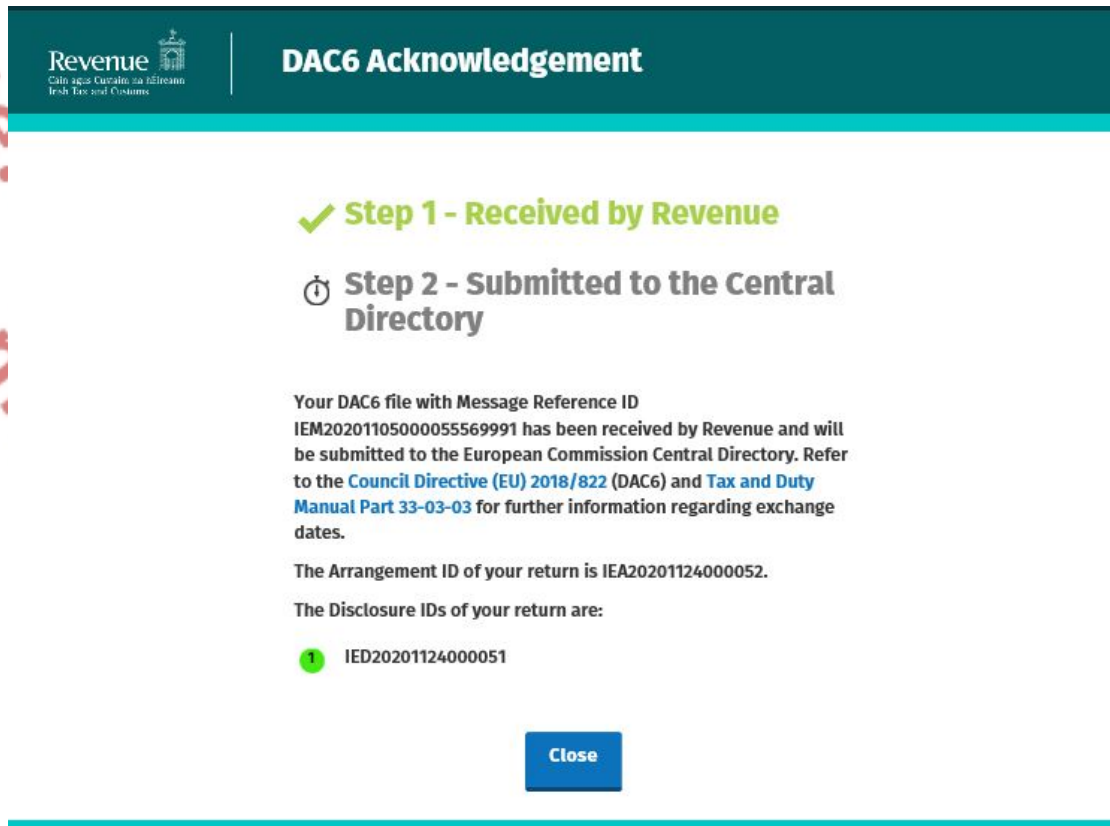


Figure 119: Agent Revenue Record screen

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



Revenue
Cáin agus Cúraim na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20201124000052.

The Disclosure IDs of your return are:

- 1 IED20201124000051


Close

Figure 120: Agent DAC6 Acknowledgement screen

4.4 Agent correcting/amending a DAC6 Online form

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

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

Revenue  Call your Customer helpline
Irish Tax and Customs
DAC6 Return

DAC6 Online Return Facility

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

Please select the format for this submission.

Online Form
 XML File Upload

* Is this a marketable arrangement?

* InitialDisclosureMA

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

* Please enter Arrangement Id:

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

* DisclosureID:

* Are you a relevant Taxpayer or an Intermediary?

* Language:

Figure 121: Agent DAC6 online Amendment screen

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

Revenue
Cúla agas Cúistín na hÉireann
Irish Tax and Customs

DAC6 Return

DisclosureInformation

* ImplementingDate	<input type="text" value="23/09/2020"/>	
Reason	<input type="text" value="Please Select"/>	
* Disclosure_Name	<input type="text" value="TEST"/>	
* Disclosure_Description	<input type="text" value="TEST"/>	
Language:	<input type="text" value="EN"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* National Provision	<input type="text" value="TEST"/>	
Language:	<input type="text" value="EN"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* Amount	<input type="text" value="1000"/>	
currCode	<input type="text" value="EUR"/>	
* MainBenefitTest1	<input type="text" value="Yes"/>	
* Hallmark	<input type="text" value="DAC6A1"/>	<input type="button" value="-"/> <input type="button" value="+"/>
* ConcernedMSs	<input type="text" value="IE"/>	<input type="button" value="-"/> <input type="button" value="+"/>

Figure 122: Agent DAC6 online return information screen

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

Revenue
Clárú agus Clárúcháin na Míreann
 Irish Tax and Customs
DAC6 Return

DISCLOSING:

*** ID**
 Individual
 Entity

IndividualName

Preceding Title

Title

*** FirstName**

MiddleName

Name Prefix

*** LastName**

Generation Identifier

Suffix

General Suffix

*** BirthDate**

*** BirthPlace**

TIN

IssuedBy - +

Email

Address

Street

Building Identifier

Suite Identifier

Figure 123: Agent DAC6 online return information screen

Floor Identifier

District Name

POB

City

PostCode

Country

Rescountrycode

Liability

Relevant Taxpayer Nexus

Capacity

Figure 124: Agent DAC6 online return information screen

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

Revenue
 Clárú Gairne agus Mionchú
 Dála, Tairne agus Cúiteamh

DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
 Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

TIN

IssuedBy - +

Email

Address

Street

Figure 125: Agent DAC6 online return information screen

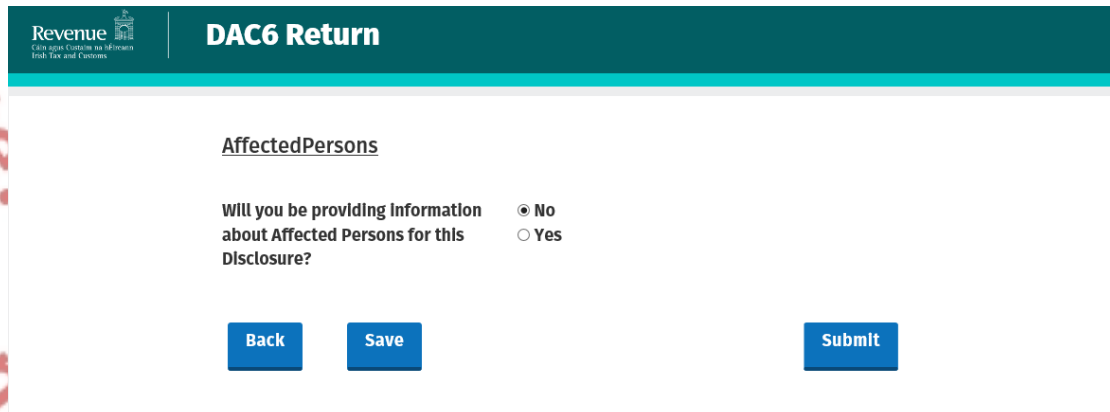
Note:

Building Identifier	<input type="text"/>	
Suite Identifier	<input type="text"/>	
Floor Identifier	<input type="text"/>	
District Name	<input type="text"/>	
POB	<input type="text"/>	
City	<input type="text"/>	
PostCode	<input type="text"/>	
Country	<input type="text" value="IE"/>	
Rescountrycode	<input type="text" value="IE"/>	<input type="button" value="-"/> <input style="background-color: #4CAF50; color: white; padding: 2px 5px; border: none; border-radius: 3px;" type="button" value="+"/>
<u>Taxpayer's Implementing Date</u>		
* Implementing Date	<input type="text"/>	
<u>AssociatedEnterprise</u>		
Will you be providing information about Associated Enterprises for this Relevant Taxpayer?	<input checked="" type="radio"/> No	<input type="radio"/> Yes
<input type="button" value="Back"/>	<input type="button" value="Save"/>	<input type="button" value="Next"/>

Figure 126: Agent DAC6 online return information screen

Subject to review and date position.

4.4.5 Enter Affected Persons information. Click “Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

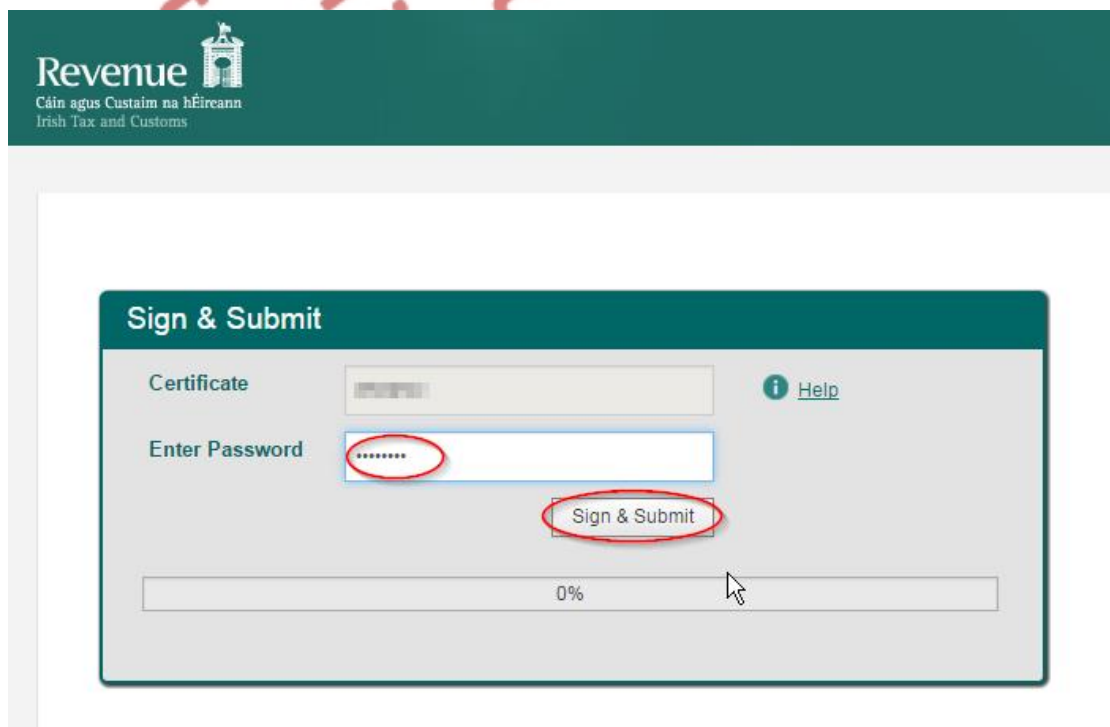
Will you be providing information about Affected Persons for this Disclosure?

No
 Yes

[Back](#) [Save](#) [Submit](#)

Figure 127: Agent DAC6 online return submission screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password

[Sign & Submit](#)

0%

Figure 128: Agent sign and submit screen

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

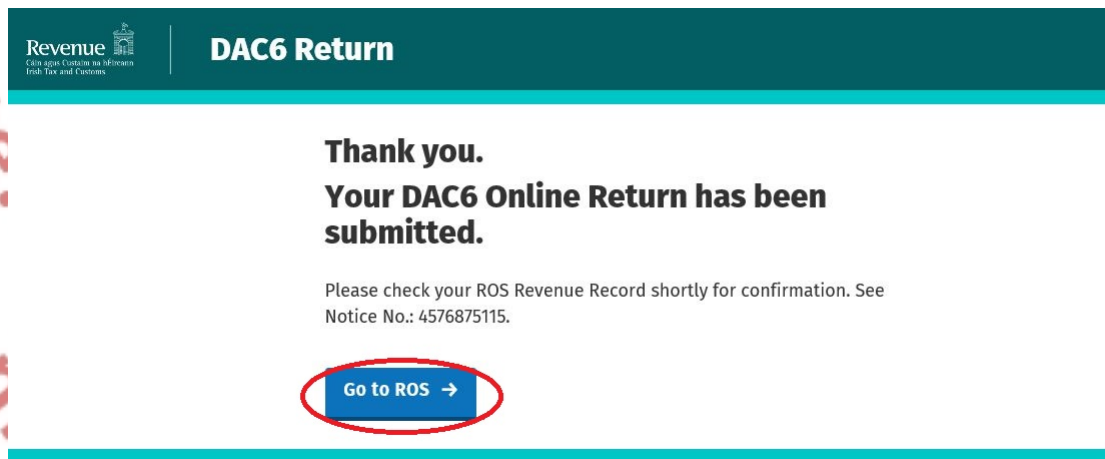


Figure 129: Agent DAC6 status screen

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

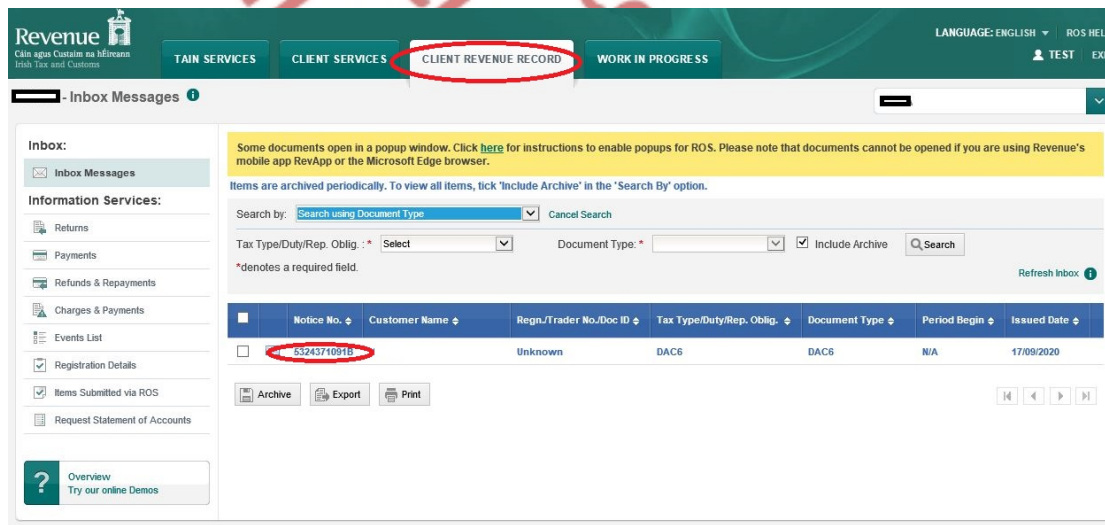
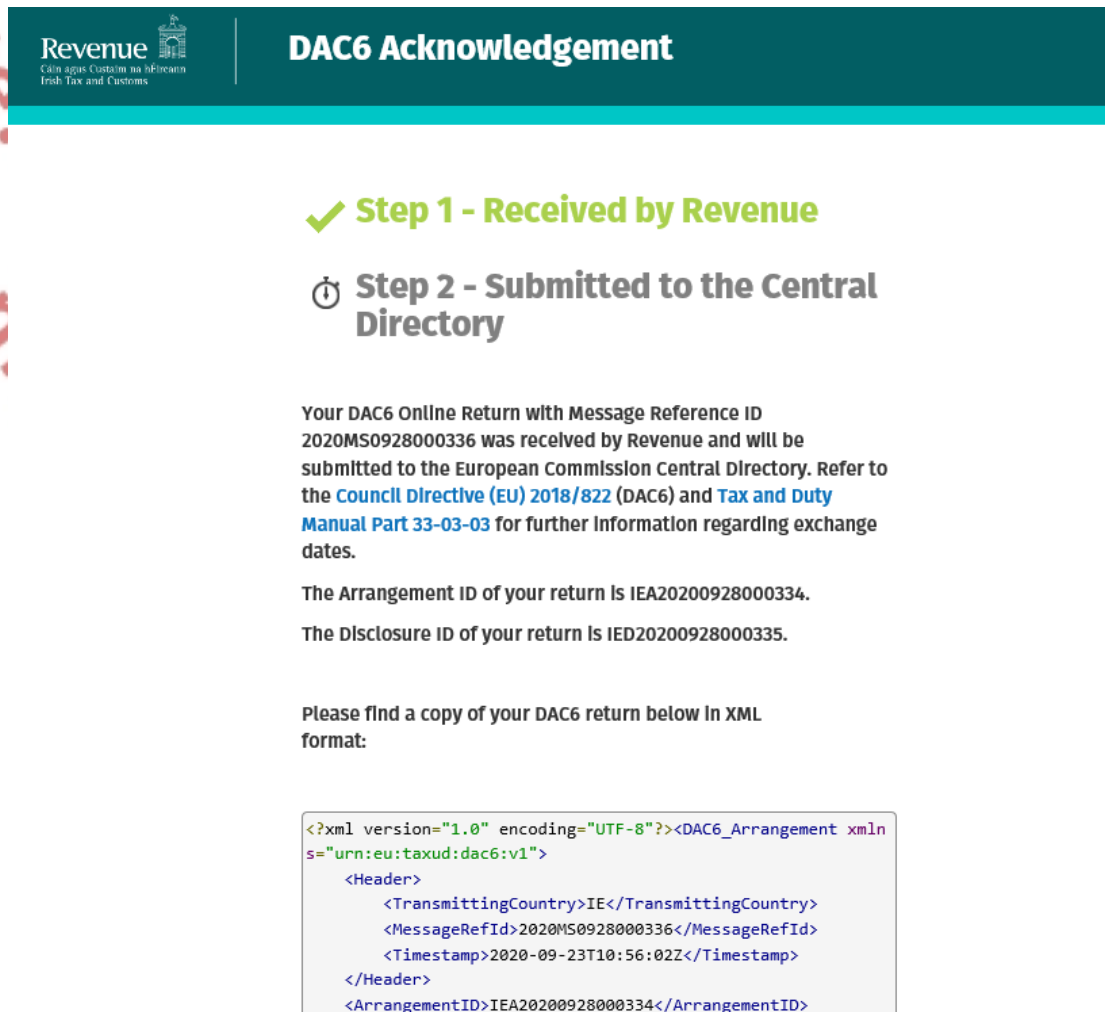


Figure 130: Agent Revenue Record screen

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



Revenue
Óilín agus Cúistiam na hÉireann
Irish Tax and Customs

DAC6 Acknowledgement

✓ **Step 1 - Received by Revenue**

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

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

The Arrangement ID of your return is IEA20200928000334.

The Disclosure ID of your return is IED20200928000335.

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

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

Figure 131: Agent DAC6 Acknowledgement screen

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

Close

Figure 132: Agent DAC6 XML screen

5 Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

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

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

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

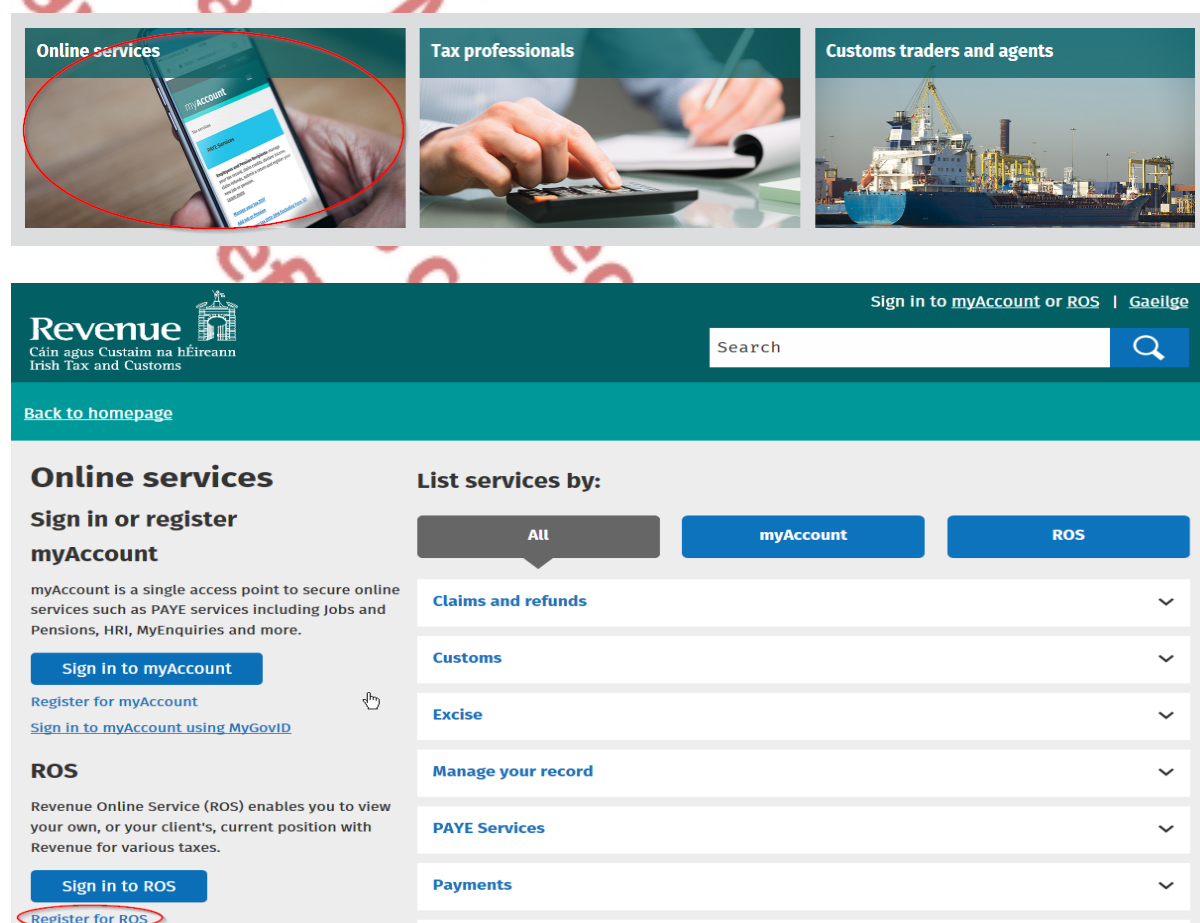


Figure 133: Revenue website screen

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

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

5.2 Register as a Reporting Entity

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

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

In order to register as a reporting Entity, the Customer must contact VIMA on +353 1 7383652. 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).

Note: This Manual is currently subject to review and may not reflect up-to-date position. Most recent version.

6 Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

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

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

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

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

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

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

- Via MyEnquiries, selecting **AEOI** (Automatic Exchange of Information) and **DAC6**
- Telephone at **+353 1 7383652**

6.1.1 Log into ROS.

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

The screenshot shows the Revenue Tain Services interface. The 'TAIN SERVICES' tab is selected and highlighted with a red circle. Below the navigation bar, there are three main sections: 'Find Clients', 'Manage Tax Registrations', and 'Register New Revenue Customer'. In the 'Register New Revenue Customer' section, the 'Register New Reporting Entity' button is highlighted with a red circle. Other buttons visible include 'Register New Revenue Customer', 'Register for Import Scheme', 'View Client List', and 'Export Client List'.

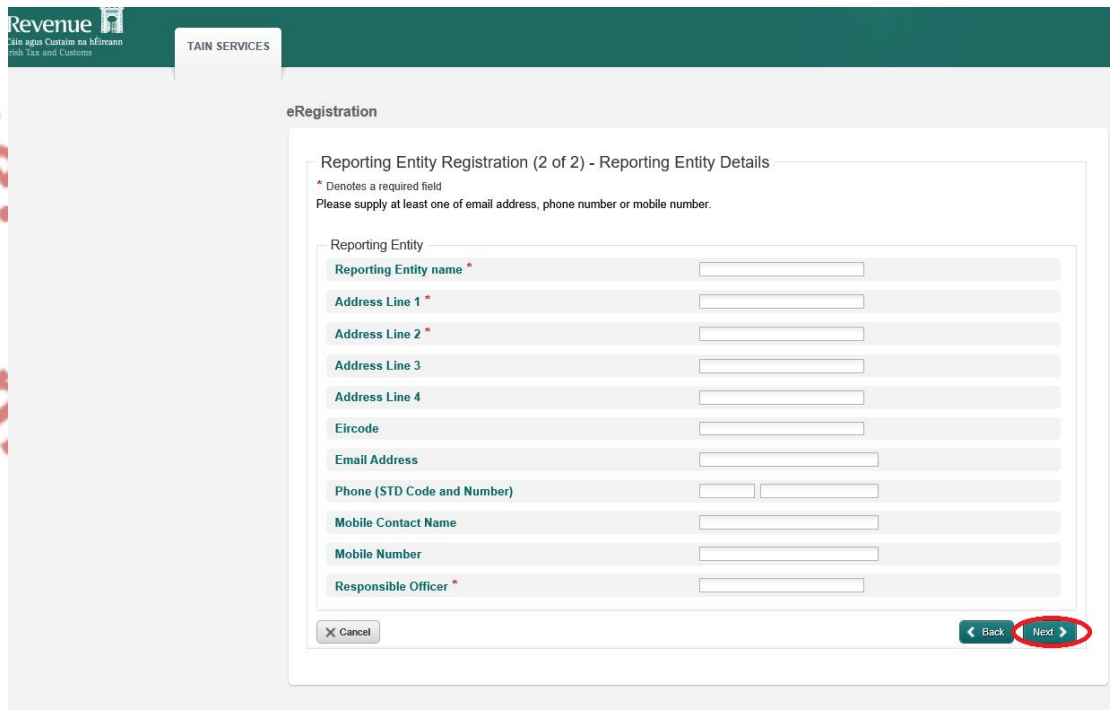
Figure 134: Agent register New Reporting Entity screen

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

The screenshot shows the Revenue eRegistration screen. The 'TAIN SERVICES' tab is selected. The main content area is titled 'eRegistration' and contains a 'Reporting Entity Registration (1 of 2)' form. A yellow warning box at the top states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, there is a note: 'Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.' The form includes a 'Please note' section with 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.' There are five checkboxes: 'DAC2-CRS Reporting Obligation', 'DAC4-CbC Reporting Obligation', 'FATCA Reporting Obligation', 'DAC6 Reporting Obligation' (which is checked and highlighted with a red circle), and 'STR Reporting Obligation'. A 'Next' button is located at the bottom right of the form and is also highlighted with a red circle.

Figure 135: Agent DAC6 registration screen

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



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eRegistration

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

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

Reporting Entity

Reporting Entity name *

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Email Address

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number

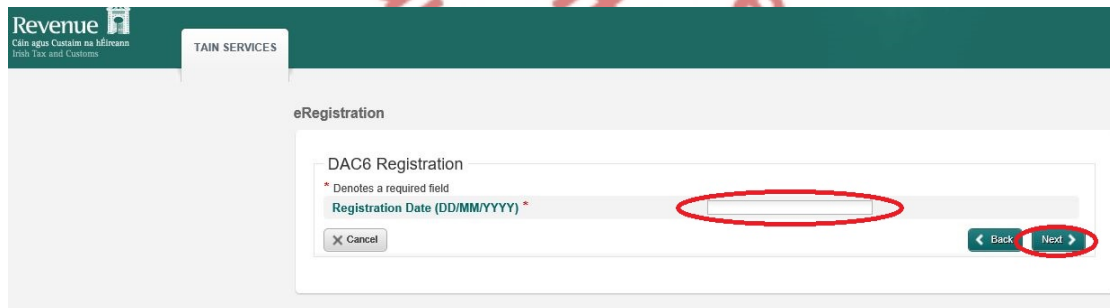
Responsible Officer *

Cancel

Back Next

Figure 136: Agent Reporting Entity registration detail screen

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



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eRegistration

DAC6 Registration

* Denotes a required field
Registration Date (DD/MM/YYYY) *

Cancel

Back Next

Figure 137: Agent DAC6 registration screen

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

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

The screenshot shows the Revenue eRegistration interface. At the top, there is a green header with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there is a white box labeled 'TAIN SERVICES'. The main content area is titled 'eRegistration' and contains a 'Summary' section. Under 'Summary', there is a sub-section titled 'Customer Registration Request (Reporting Entity)'. This section contains two tables of data:

Registered Contact Details	
Reporting Entity name	test
Address Line 1	test
Address Line 2	test
Responsible Officer	test

DAC6 Reporting Obligation Details	
Registration Date	01/01/2020

Below the tables, there is a blue information box with a plus icon and the following 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 of the form, there are three buttons: "Cancel" (with an 'X' icon), "Generate Client Consent Letter" (highlighted with a red circle), and "Next" (with a right arrow icon, also highlighted with a red circle). There is also a "Back" button with a left arrow icon.

Figure 138: Agent generate Client consent letter screen

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

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eRegistration

TAIN Link Attachment

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

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

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

File*

Browse...

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

DAC6

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

Back Next

Figure 139: Agent Link Notification letter screen

- 6.1.8 Click “Sign and Submit”.

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TAIN SERVICES

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC6 approval_for__20200917.pdf Remove Attachment

Back Sign and Submit

Figure 140: Agent add attachment screen, sign and submit

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

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Return

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

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 141: Agent sign and submit password screen

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

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TAIN SERVICES

REVENUE RECORD PROFILE ADMIN SERVICES

ROS Acknowledgement

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

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

eRegistration summary:

Action	Status	Comments
Register and Link DAC6	Success	

To return to TAIN Services click on TAIN Services tab

Figure 142: Agent acknowledgement screen

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

The screenshot shows the Revenue Record interface. At the top, there are navigation tabs: TAIN SERVICES, REVENUE RECORD (highlighted with a red circle), PROFILE, and ADMIN SERVICES. Below the navigation is a search bar and a table of notices. The table has columns for Notice No., Customer Name, Regn./Trader No./Doc ID, Mandatory ROS filer, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row shows a notice with number 5949261657P, customer name TEST, and an issued date of 17/09/2020. Below the table are buttons for Archive, Export, and Print.

Figure 143: Agent Revenue Record screen

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

The screenshot shows a registration confirmation screen. At the top, it states: "This is a notice of the Registration Submitted to Revenue Commissioners on 17/09/2020". Below this, there is a header for "eRegistration" and a sub-header "Customer Registration Request (Reporting Entity)". The main content is divided into two sections: "Registered Company Name" and "Registered Contact Details". The "Registered Company Name" section shows "test". The "Registered Contact Details" section shows "Reporting Entity name", "Address Line 1", "Address Line 2", and "Responsible Officer", all with "test" as the value. Below this is a section for "DAC6 Reporting Obligation Details" showing "Registration Date" as "01/01/2020". At the bottom, there is a message: "Please use ROS Notice Number for any further correspondence or inquiry related to this transaction" and a "Print" button.

Figure 144: Agent registration confirmation screen

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

7 Appendix III – DAC6 Additional Schema Guidance

7.1 DAC6 MessageRefId Format

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

7.2 XML forbidden and restricted characters

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

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

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

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

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

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

7.3 ROS Valid Characters

Only the following characters are permitted:

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

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

7.4 XML Schema Version 1.2 update

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

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

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

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

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

8 Appendix IV - Setting Sub-User Permissions on ROS

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

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

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

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

8.1 ROS Administrator logs onto ROS.

8.2 Click on “Admin Services”.

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Irish Tax and Customs

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

Administration Services

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

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

Add New
View
Revise
MyEnquiries Permissions
Amend ROS Email Addresses
Revoke
Promote
Suspend
Restore

Figure 145: ROS Admin Services screen

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

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Revenue
My SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Administration Services

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

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

Add New
View
Revise
My Enquiries Permissions
Amend ROS Email Addresses
Revoke
Promote
Suspend
Restore

Figure 146: Revise ROS permissions screen

8.4 Select the DAC6 Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Revise Permissions

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

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

Permissions on Tax/Procedures Services

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

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

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

Figure 147: Revise ROS permissions screen

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

Permissions on Administration Services

• No: Permission not available, Yes: Permission available

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

All Administration Services

Figure 148: Revise ROS permissions screen

The following screen confirms permissions.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

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

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

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

Figure 149: ROS permissions confirmation screen

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

9 Appendix V – ISO Country Codes

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

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