

Registration and Filing Guidelines for DAC 7

Digital Platform Operators

Part 33-03-05

This document should be read in conjunction with section 891I of the Taxes Consolidation Act 1997, and TDM [Part 38-03-31](#)

Document updated October 2025



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

Most recent version.

1 Customer Registering for DAC7

1.1 Register a DAC7 Reporting Obligation.

This step can only be completed once the Customer is already registered for Revenue Online Service (ROS). If the Customer is not registered for ROS, refer to [Section 4](#).

Follow steps 1.1.1 to 1.1.10 to register a DAC7 Reporting Obligation Log into ROS.

1.1.1 Under the “My Services” tab, select “Manage Reporting Obligations” from the list of services on the left-hand side of the screen

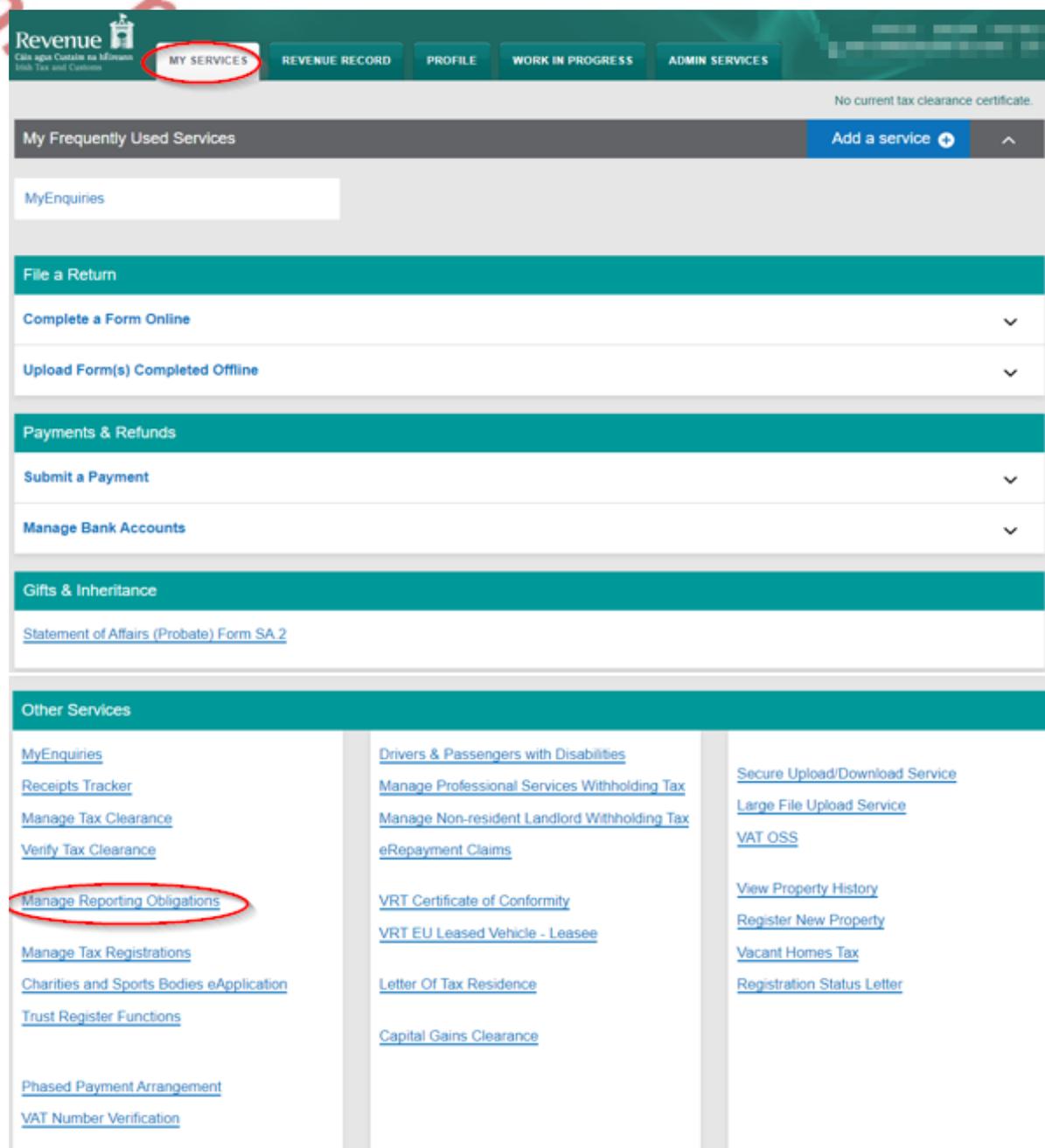


Figure 1: Customer My Services screen

1.1.2 Select “Register” opposite “DAC7”

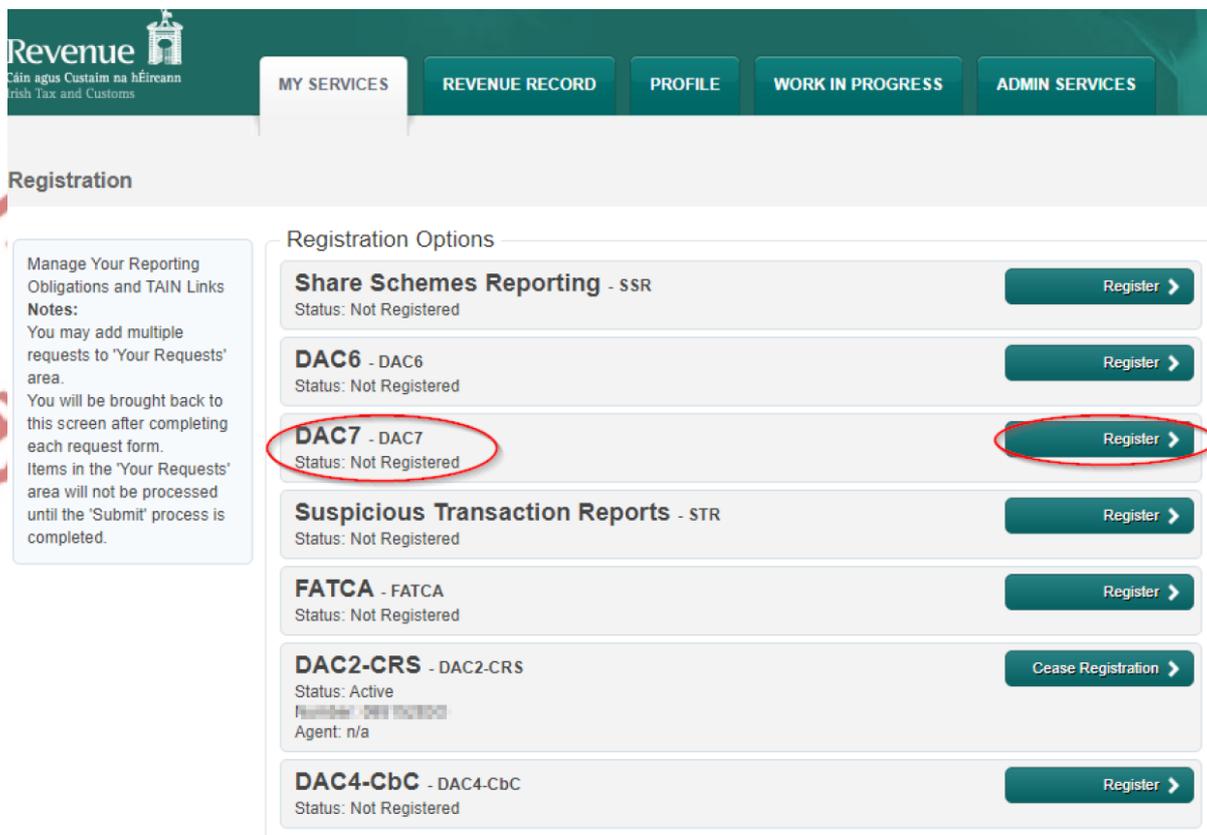


Figure 2: Customer DAC7 registration screen

1.1.3 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.

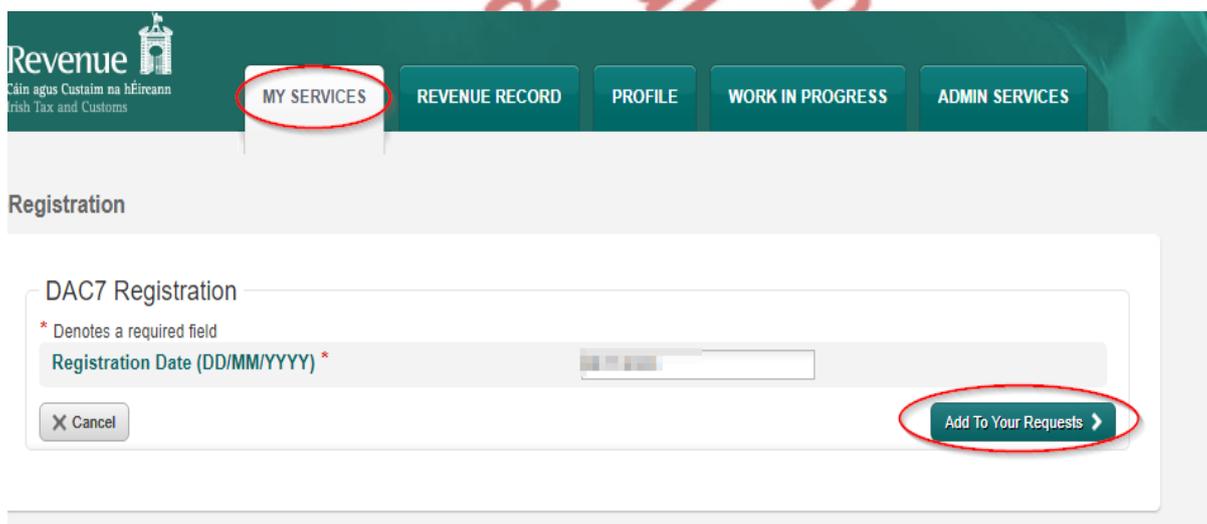


Figure 3: Customer DAC7 registration screen

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

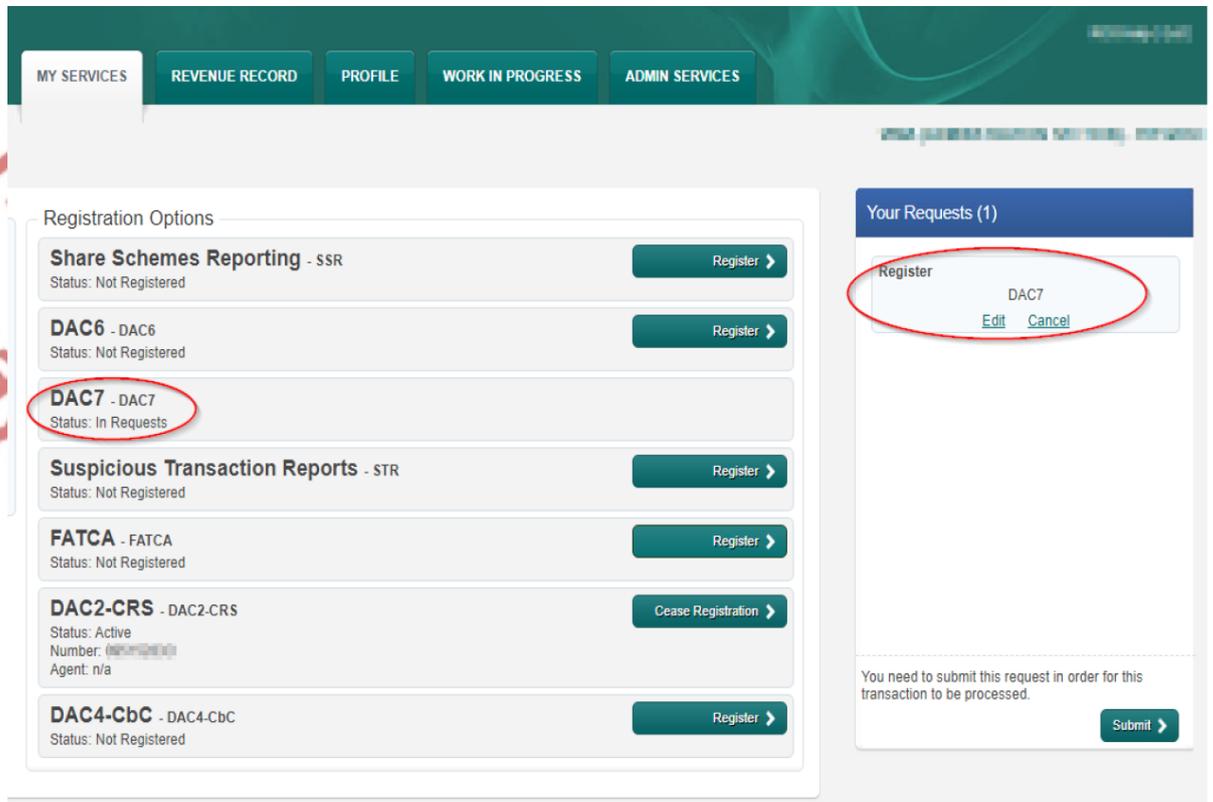


Figure 4: Customer submit registration screen

1.1.5 Click “Sign and Submit”.

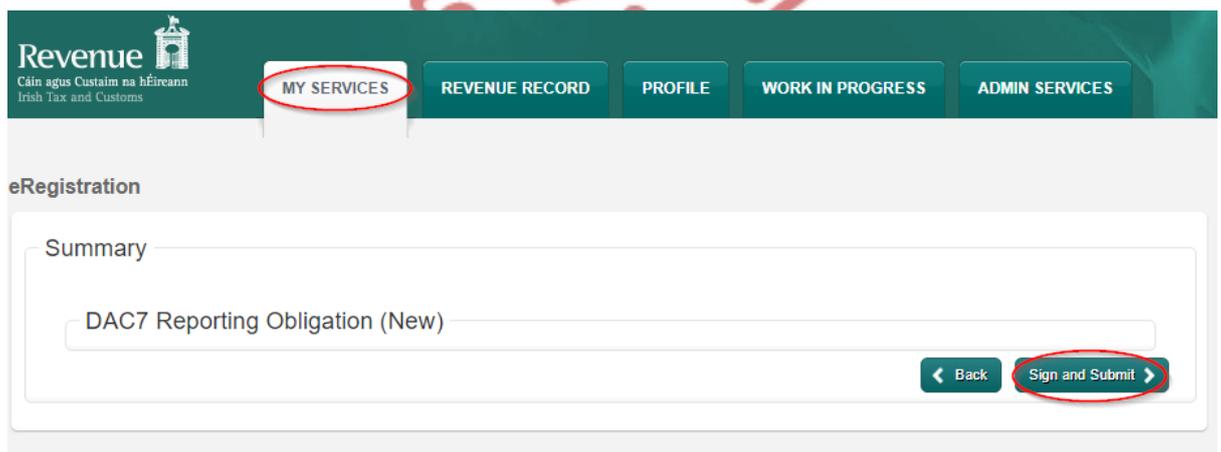


Figure 5: Customer sign and submit registration screen

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

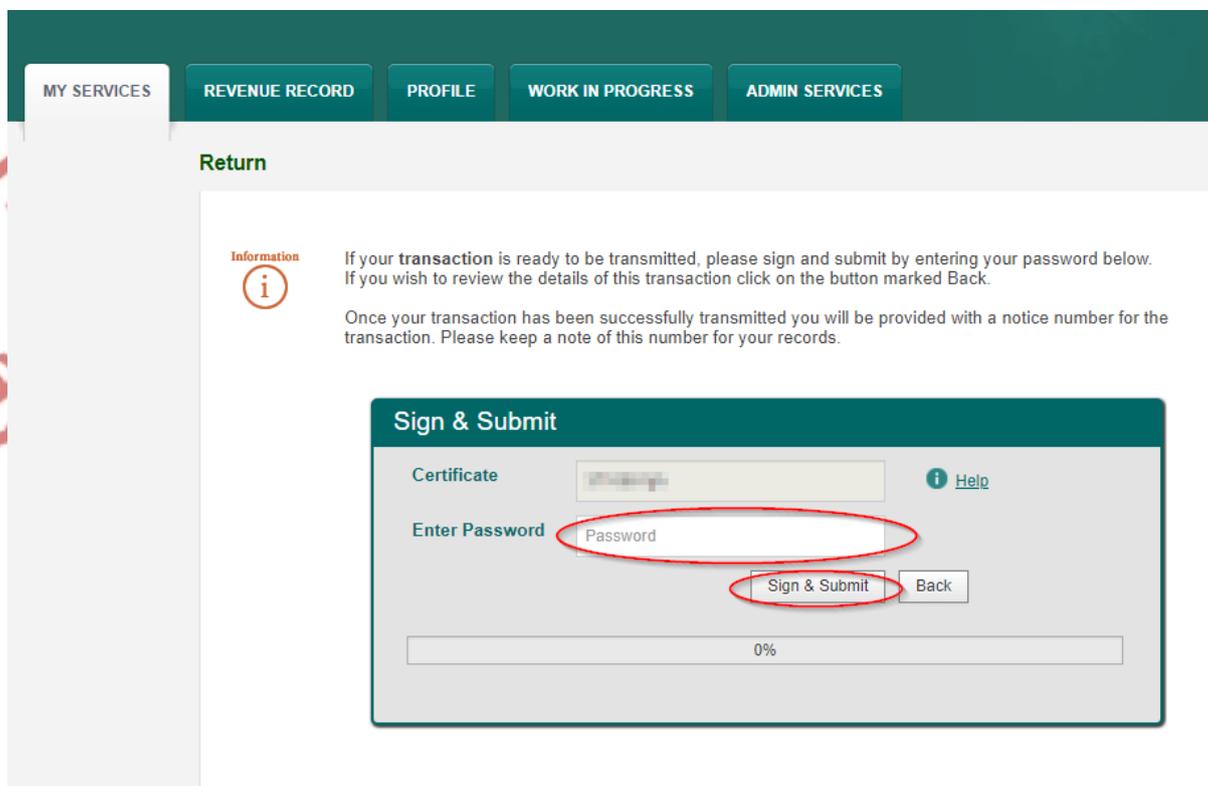


Figure 6: Customer sign and submit password screen

1.1.7 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.

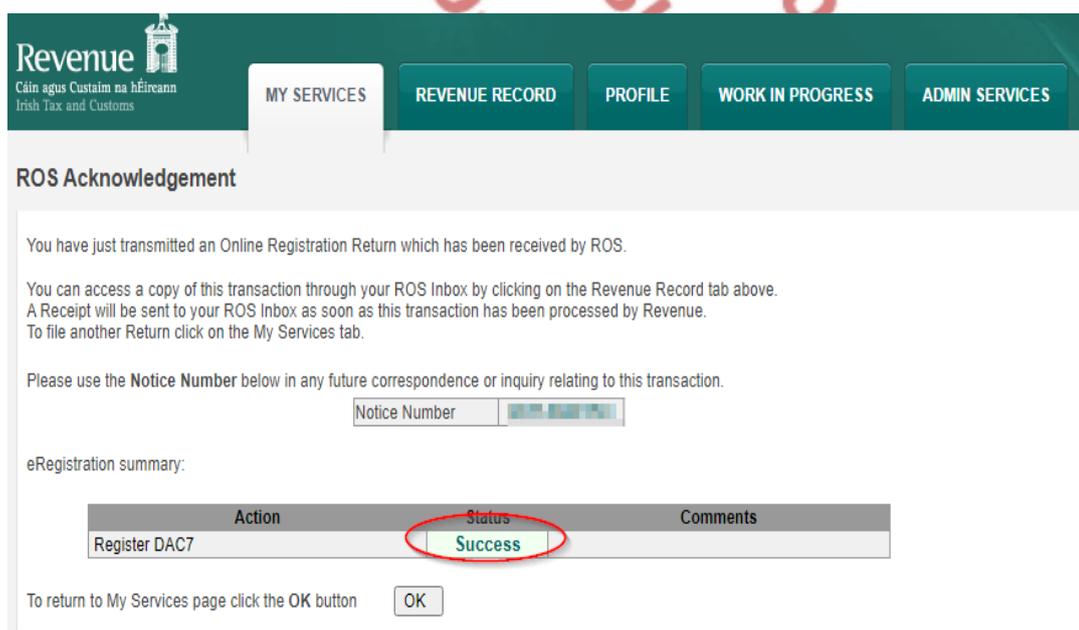


Figure 7: Customer registration confirmation screen

1.1.8 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC7 Reporting Obligation. Click on the notice number for confirmation of the registration.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main heading is 'VIMA (ADMINISTRATION SECTION) - Inbox Messages'. On the left, there is a sidebar with 'Inbox Messages', 'Priority Messages', and 'Information Services' (Returns, Payments, Refunds & Repayments, Charges & Payments). The main content area has a search bar and a table of messages. A red circle highlights a message with the following details:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
68714020150	[Redacted]	[Redacted]	[Redacted]	Reporting Entity Registr	N/A	14/11/2023

Figure 8: Customer Revenue Record screen

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

The screenshot shows a confirmation screen for a registration. It features the Revenue logo (a harp) and the following text:

Notice Number: [Redacted] This is a notice of the Registration Submitted to Revenue Commissioners on 03/08/2023 Date Submitted: 03/08/2023

eRegistration

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

[Print >](#)

Figure 9: Customer registration confirmation screen

After completion of this process, the Customer should allow up to 3 working days for the DAC7 reporting obligation to be registered.

2 Agents Registering Clients for DAC7

This section is only relevant where the user of the system is an Agent (i.e., filing on behalf of a customer) with a valid National Tax Advisor Identification Number ([TAIN](#)). If the user of the system is a Customer, please refer to [Section 1](#) above.

2.1 Registering an existing Client for a DAC7 Reporting Obligation.

Follow steps 2.1.1 to 2.1.16 to register a DAC7 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.

The screenshot shows the Revenue system interface for TAIN Services. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is divided into three sections:

- Find Clients:** This section allows users to search for clients. It includes a 'Client Search' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. There are input fields for 'Select a tax type...', 'Enter registration no.', and 'Enter surname', each with a 'Search' button. To the right, the 'Your Client List' section has a 'View Client List' button (circled in red) and an 'Export Client List' button. Below this is an 'Enter date' field with a 'Display' button. A 'Last 10 Clients Accessed' section is also present.
- Manage Tax Registrations:** This section includes 'Manage Client Registrations' with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. It has input fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...', along with a 'Manage' button.
- Register New Revenue Customer:** This section provides options to register new entities. It includes a 'Register New Revenue Customer' button (circled in red), a 'Register New Reporting Entity' button, and a 'Register for Import Scheme' button.

Figure 10: TAIN Services screen

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

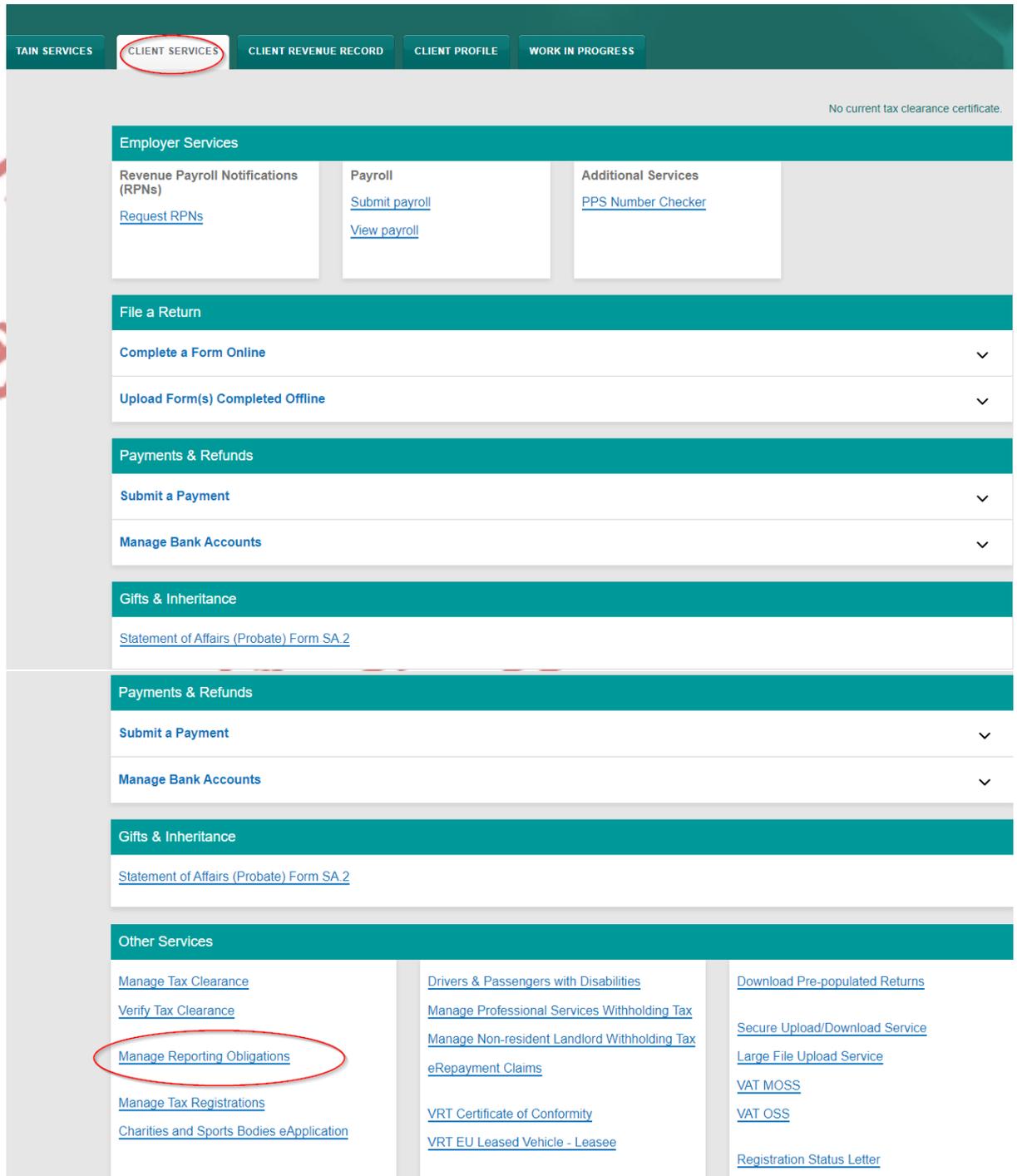


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC7”

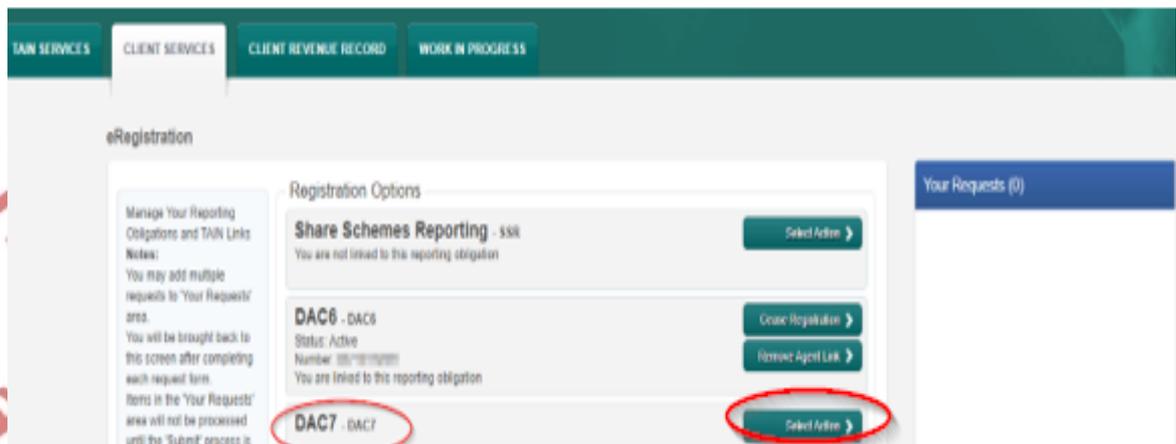


Figure 12: Agent DAC7 registration screen

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 DAC7 Reporting Obligation.

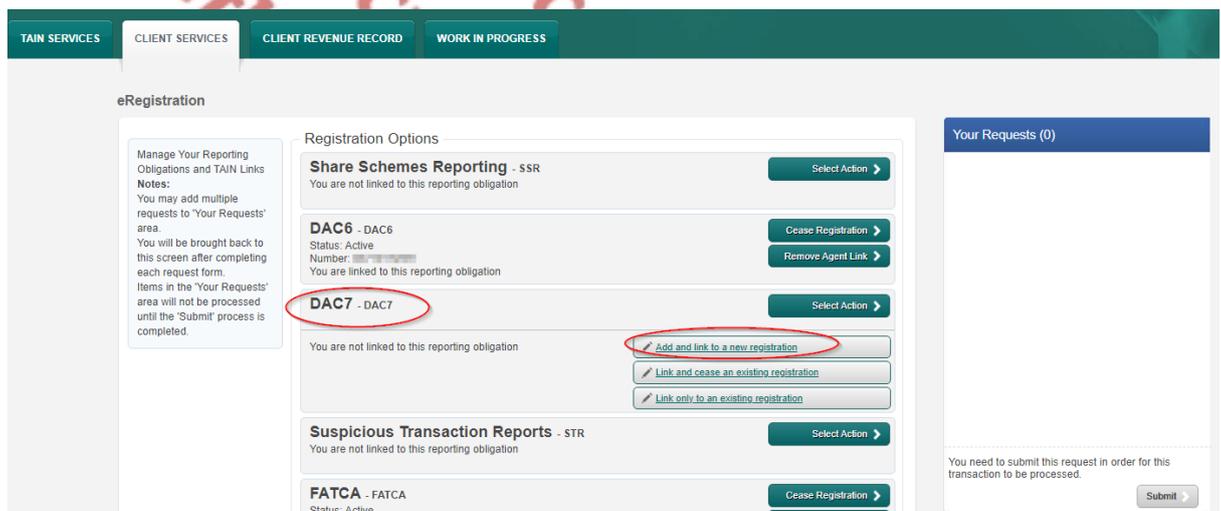


Figure 13: Agent DAC7 registration screen

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

Revenue
Can agus Custaim na Míreann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Request Confirmation

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

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

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

Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.

[← Back](#) [Confirm →](#)

Figure 14: Agent DAC7 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”.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC7 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

[X Cancel](#) [Add To Your Requests →](#)

Figure 15: Agent DAC7 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 displays the 'eRegistration' interface. On the left, there is a sidebar with instructions: 'Manage Your Reporting Obligations and TAIN 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.' The main area is titled 'Registration Options' and lists several reporting obligations with their status and actions:

- Share Schemes Reporting - SSR**: You are not linked to this reporting obligation. Action: Select Action.
- DAC6 - DAC6**: Status: Active, Number: [redacted]. You are linked to this reporting obligation. Actions: Cease Registration, Remove Agent Link.
- DAC7 - DAC7**: Status: In Requests. Action: Select Action.
- Suspicious Transaction Reports - STR**: You are not linked to this reporting obligation. Action: Select Action.
- FATCA - FATCA**: Status: Active, Number: [redacted]. You are linked to this reporting obligation. Actions: Cease Registration, Remove Agent Link.
- DAC2-CRS - DAC2-CRS**: Status: Active, Number: [redacted]. You are linked to this reporting obligation. Actions: Cease Registration, Remove Agent Link.

On the right, the 'Your Requests (1)' panel shows a 'Register' button for DAC7, with 'Edit' and 'Cancel' options below it. A 'Submit' button is also visible at the bottom right of the 'Your Requests' panel.

Figure 16: Agent DAC7 submit screen

2.1.9 Selecting “Generate Client Consent Letter” will generate a Consent letter in respect of the registration 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).

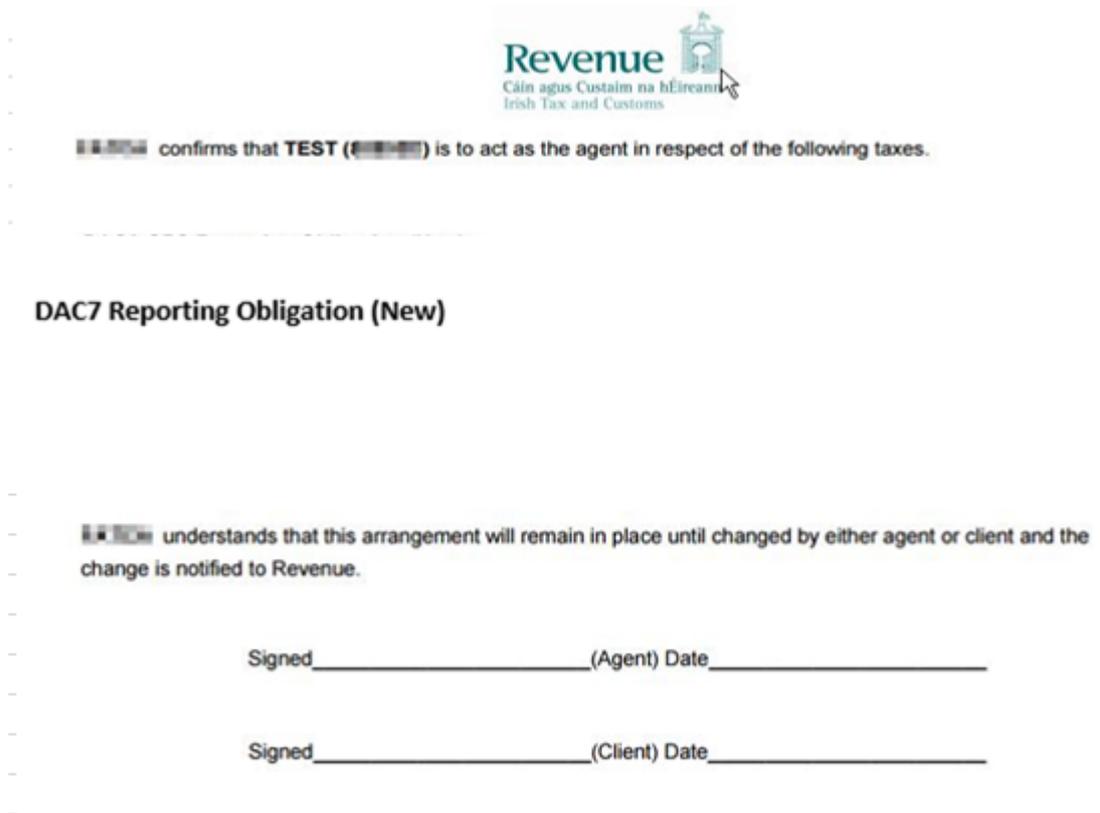
The screenshot displays the 'eRegistration' interface in the 'Summary' stage. The title is 'DAC7 Reporting Obligation (New)'. Below the title, there is a message box with a blue information icon:

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 message box, there is a button labeled 'Generate Client Consent Letter' which is circled in red. To the right of this button are 'Back' and 'Next' navigation buttons.

Figure 17: Agent generates consent letter

Note




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 Irish Tax and Customs

[REDACTED] confirms that TEST ([REDACTED]) is to act as the agent in respect of the following taxes.

DAC7 Reporting Obligation (New)

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

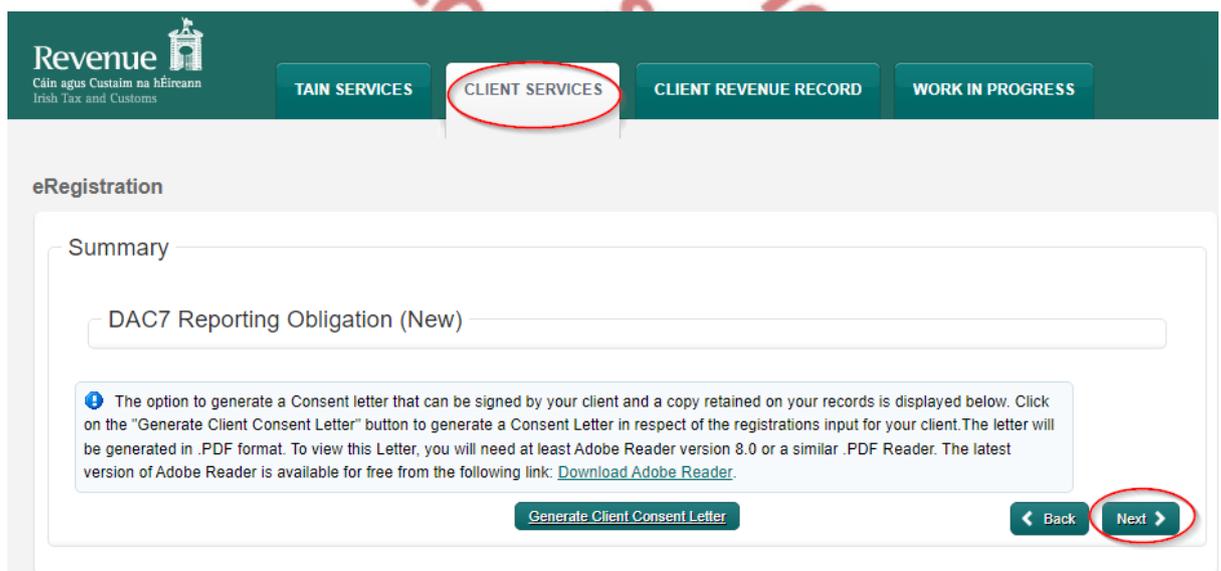
Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

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

DAC7 Reporting Obligation (New)

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

Generate Client Consent Letter < Back Next >

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 form in the Agent network/drive. Tick the box “DAC7” and click “Next”.

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

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*

Choose file agent-link-n...tion-form.pdf

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

DAC7

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”.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC7 agent-link-notification-form.pdf Remove Attachment

Back Sign and Submit

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”.

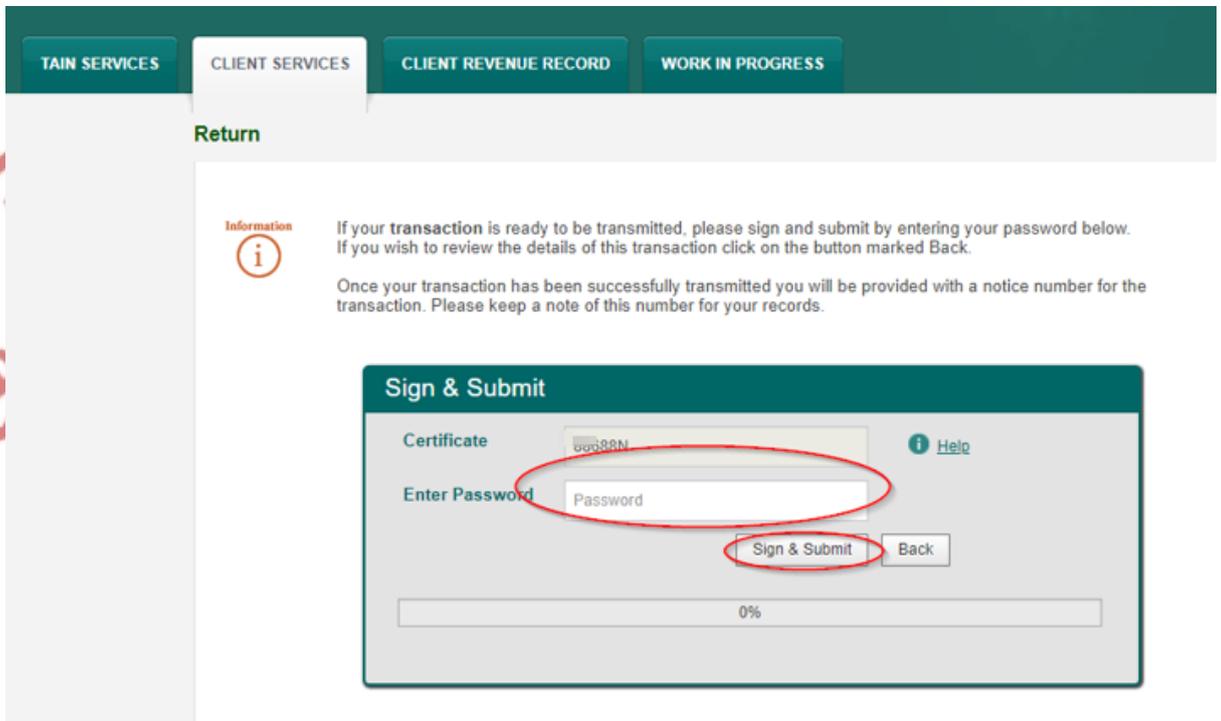


Figure 22: Agent sign and submit password screen

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).

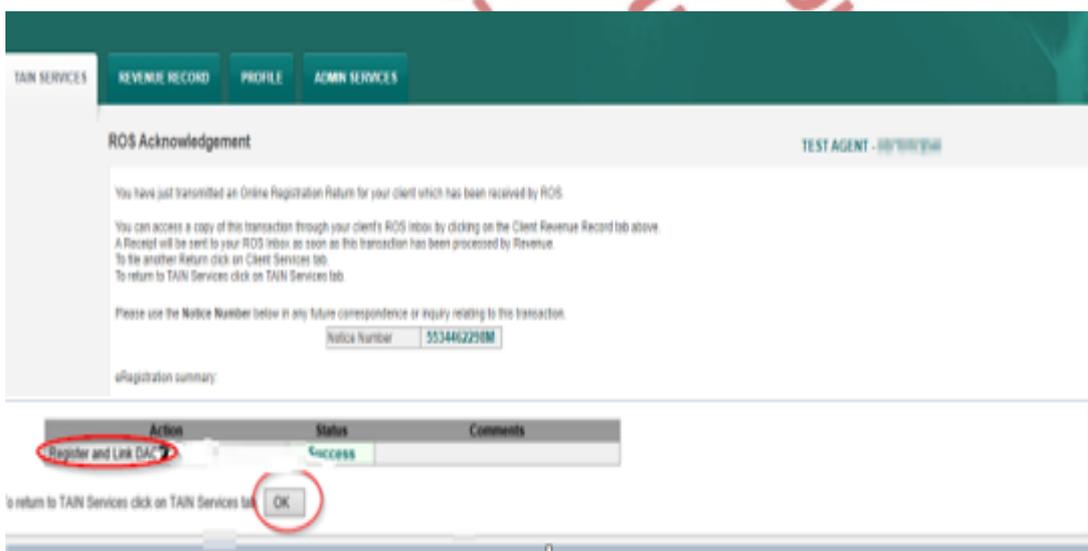


Figure 23: Agent DAC7 confirmation screen

2.1.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a DAC7 Reporting Obligation. Click on the Notice Number for confirmation of the registration.

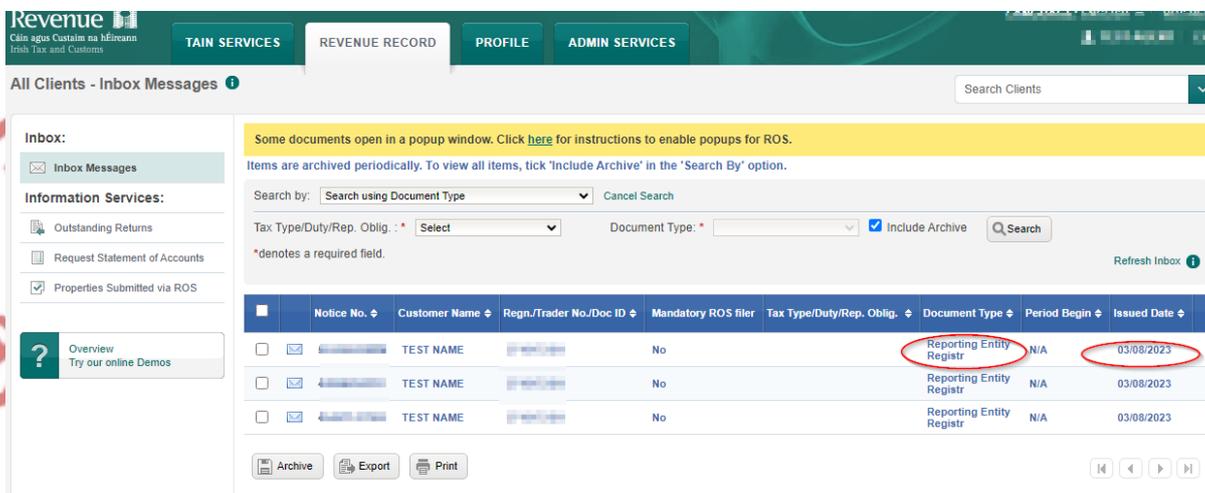


Figure 24: Agent Revenue Record screen

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

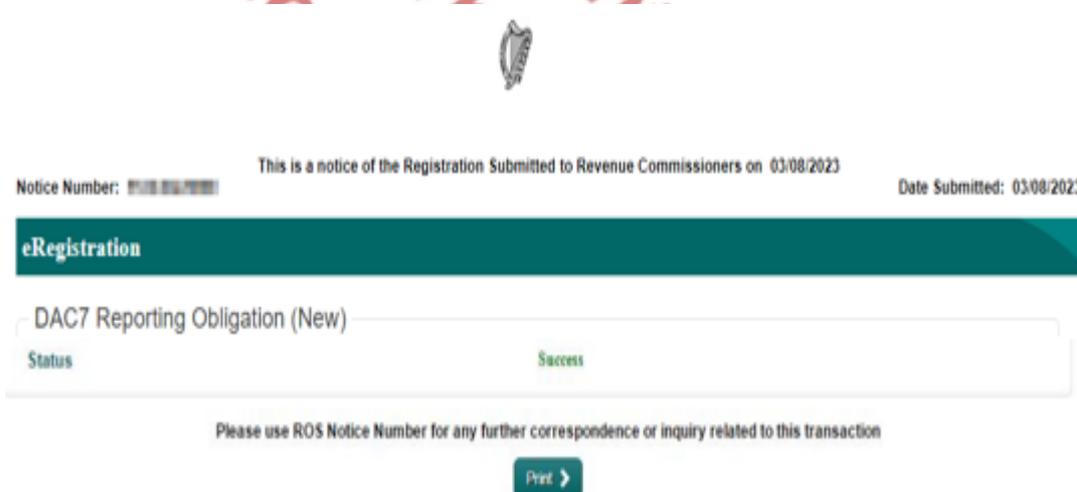


Figure 25: Agent DAC7 registration confirmation screen

After completion of this process, the Agent should allow up to 3 working days for the DAC7 reporting obligation to be registered.

3 Section: Registration as Foreign Platform Operator

Please refer to Section 5.2 of TDM [Part 38-03-31](#) for an overview of Non-EU Platform Operators.

3.1 Registration of a Foreign Platform Operator

3.1.1 Platform Operators who need to register with a qualified jurisdiction to meet their reporting obligations and file their Digital Platform Information (DPI) reports should proceed to the Registration and Confirmation [portal](#).

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with Tax and Customs

Registration for DAC7/CESOP Reporting Registration

This service is to allow platform operators or payment service providers who need to report in order to meet their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) and CESOP reports.

Register

Provide information to allow us process your application. You will need

- Basic Organisation identification information.
- Contact Details for Responsible Officer.
- Any previous tax reference numbers used. Tax ID.

Register here for FPOs such as DAC7/CESOP

Register

Confirm

Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- Storage space on this device. You will be asked to download your ROS digital certificate to this device.
- A System Password we will send to you via email.
- Your 12 digit verification code. This is the code that you provided when completing the registration process.

Confirm

Figure 26: DAC7 Registration Introduction Screen

3.1.2 Select DAC7

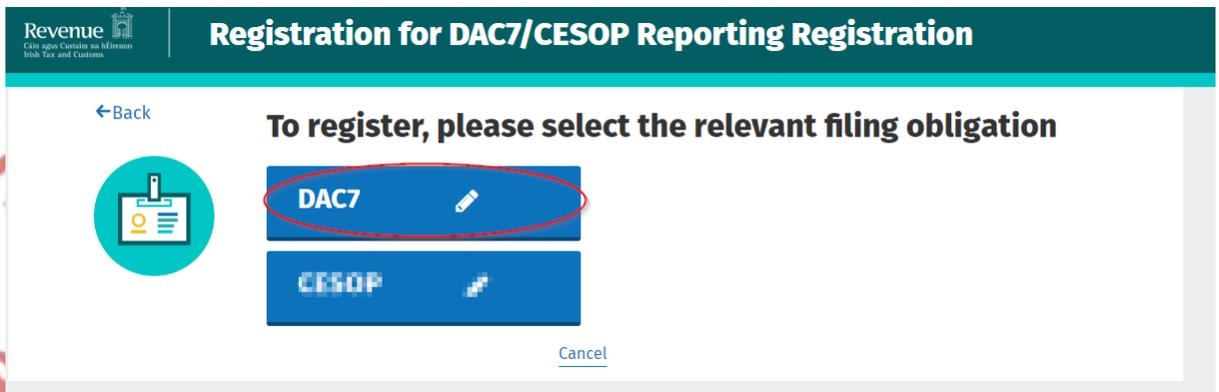


Figure 27: Foreign Platform Operator selection screen

3.1.3 Complete information specific to the registration. Please note each registration requires a unique e-mail address.

3.1.4 Complete Platform Operator Details

Note:

ma

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Corporation of Ireland
100, South Circular Road, Dublin 8, Ireland

Foreign Platform Operators Registration

[← Back](#)

Platform Operator Details

Platform Operator Details

Platform Entity Name

Platform Business Name

Platform Business Type

Incorporation No

Responsible Person

All electronic addresses and websites [⌵](#)

Any TIN issued

Identification of the Reporting Platform Operator for VAT purposes [⌵](#)

Member State of reportable sellers [⌵](#)

- Afghanistan
- Aland Islands
- Albania
- Algeria

Figure 28: Platform Operator Details

3.1.5 Complete address and contact details screens.

ation.

review and



Contact Details

Email Address

Confirm Email Address

Phone Number Country Code

Phone Number

Mobile Contact Name

Mobile Number

Continue

[Cancel](#)

Figure 29: Address and contact details screen



Postal Address

Address Line 1

Address Line 2

Address Line 3

Country

Post Code

Figure 30: Postal Address screen

Complete Platform Operator DAC7 Registration Date. Select “Continue”.

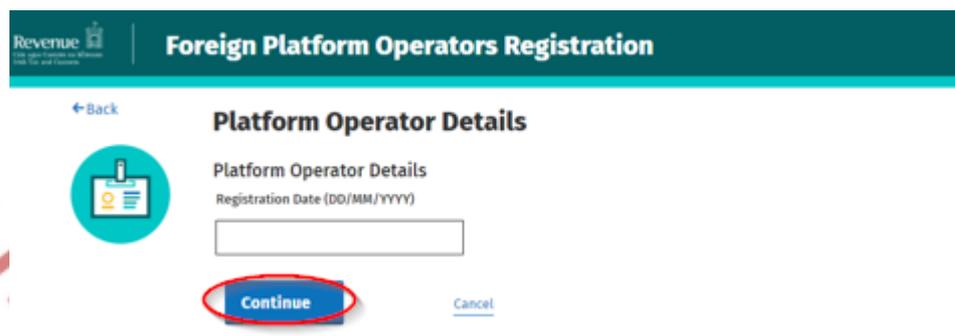


Figure 28: Platform Operator Registration Date screen

3.1.6 Following completion of the DAC7 details screens the Customer will be presented with a summary screen. On this summary screen, the Customer will have to verify that they declare the information entered is accurate.

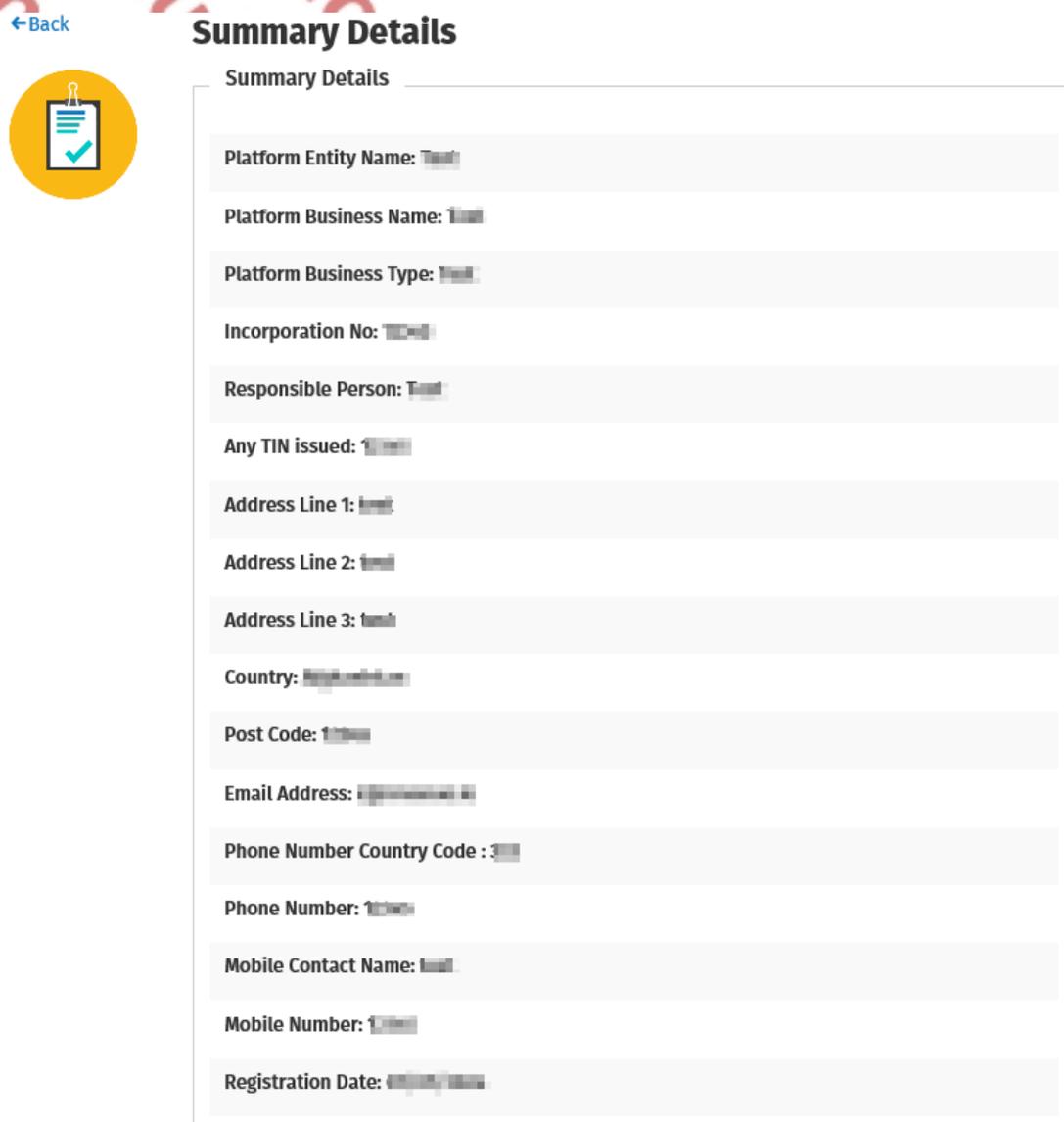


Figure 29: Summary screen

3.1.7 Enter your unique 12-digit code that will allow subsequent verification. Please note it is important to take note of this unique code as it will be required at the confirmation stage of the process. Click the “Submit” button to trigger the approval process.

Verification

I declare that the particulars being supplied by me in the Registration for DAC7 Reporting Purposes application are true and accurate in every respect, and that this registration is only for the purposes of meeting my DAC7 reporting obligations.

Please enter a 12 digit verification code. This code will be used during the retrieval of your registration number on approval, so please keep a record of your code.

Verification Code

Confirm Verification Code

Submit [Cancel](#)

Figure 30: Verification Screen

3.1.8 Acknowledgement Screen

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Irish Tax and Customs

Foreign Platform Operators Registration

Acknowledgement

Thank you for submitting your application to register for Revenue Online Services for DAC7 reporting. You will receive an email communication relating to the outcome of your application shortly.

Figure 31: Acknowledgement Screen

3.1.9 Following successful approval an e-mail will issue with the system password. The Customer can then obtain their registration number by returning to the [registration screen](#). Click “Confirm”.

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HSH Tax and Customs

Registration for DAC7/CESOP Reporting Registration

This service is to allow platform operators or payment service providers who need to report in order to meet their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) and CESOP reports.

Register

Provide information to allow us process your application. You will need

- Basic Organisation identification information.
- Contact Details for Responsible Officer.
- Any previous tax reference numbers used, Tax ID.

Register here for FPOs such as DAC7/CESOP

Register

Confirm

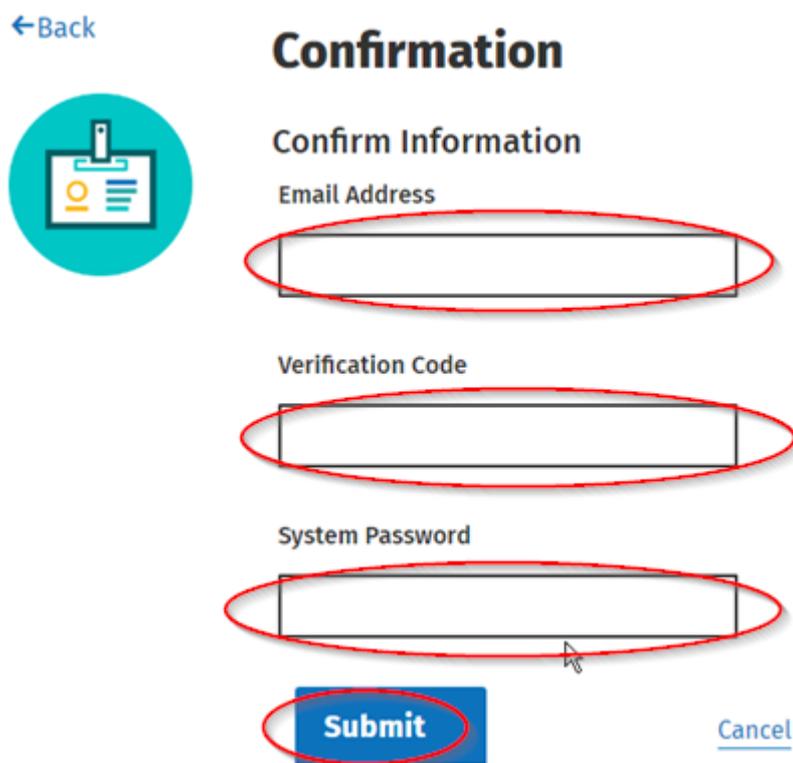
Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- Storage space on this device. You will be asked to download your ROS digital certificate to this device.
- A System Password we will send to you via email.
- Your 12 digit verification code. This is the code that you provided when completing the registration process.

Confirm

Figure 32: Confirmation Screen

3.1.10 Enter the email address, the 12-digit verification code and the system password. Click “Submit”.



The image shows a confirmation screen with a teal header bar. On the left, there is a teal circle containing a white document icon with a yellow checkmark. To the right of this icon is a blue arrow pointing left with the text "Back". The main heading is "Confirmation" in bold black text. Below this is the sub-heading "Confirm Information". There are three input fields, each with a red oval around it: "Email Address", "Verification Code", and "System Password". At the bottom, there is a blue "Submit" button with a white checkmark and a blue "Cancel" link.

Figure 33: Confirmation Screen

3.1.11 After successfully completing the confirmation screen the Customer will be issued with a Tax Reference Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA). The Customer may then use this number, and instructions within their approval email, to obtain and download a [ROS Certificate](#) to fulfil their filing obligations for DAC7.

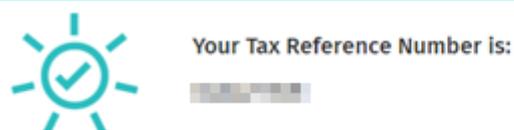


Figure 34: Tax Reference Number screen

4 ROS Registration

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

The screenshot shows a web page titled "Secure Sign In for Business Customers". It features a "Select Certificate" dropdown menu with the text "No Certificate loaded in this browser." and a link to "Manage My Certificates". Below this is an "Enter Password" field with a "Reset Login" link. A large blue button labeled "Login to ROS" is positioned at the bottom of the form. To the right of the form is a teal sidebar with a red circle around the text "Register for ROS", a link "Digital certificate explained. See How it Works", and a play button icon.

Figure 35 Ros Registration Form

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

- 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

4.1 AEOI Contact details

For queries relating to registering a Reporting Obligation, please contact Revenue:

- Via [MyEnquiries](#), selecting AEOI (Automatic Exchange of Information) and DAC7.
- Or by Telephone at +353 1 7383652
- All information for Digital Platform Operators who have a reporting obligation for DAC7 is available through our dedicated [webpage](#) on revenue.ie.

5 Customer Submitting DAC 7 Returns

Returns can be submitted via ROS online, XML or [API](#). The following section details how Customers upload DAC 7 returns on ROS.

Section 5.1 details uploading XML DAC 7 returns, 5.2 details using DAC 7 online forms, Section 5.3 Nil DAC 7 returns, Section 5.4 amending DAC 7. Please refer to OECD issued DAC7 [schema](#).

5.1 Customer Submitting XML DAC 7 Return

For efficient processing, it is recommended that individual DAC 7 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. If the file exceeds this, it must be split into separate files.

5.1.1 Customer logs on to ROS, under My Services, select “Complete a Form Online”.

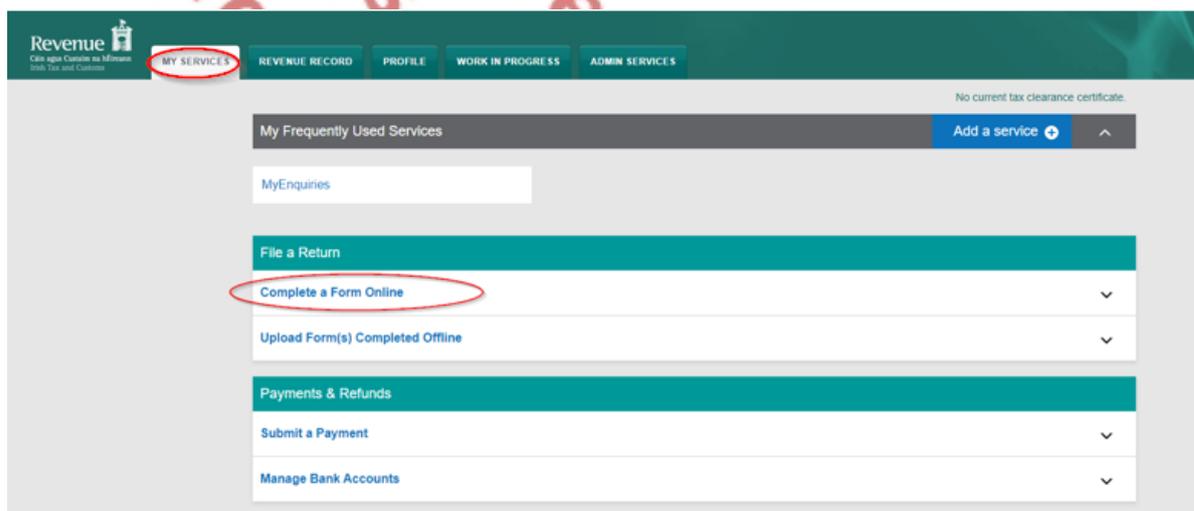


Figure 36: Customer complete a form online.

5.1.2 Select a Reporting Obligation, Choose “DAC7”. Click “Submit”.

File a Return

Complete a Form Online

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

Tax Registrations Reporting Obligations

Upload Form(s) Completed Offline

Figure 37: Customer upload return screen

5.1.3 Click XML file upload and then “Next”

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DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload Online Form

[← Back](#) [Save](#)

Figure 38: Online Form

5.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

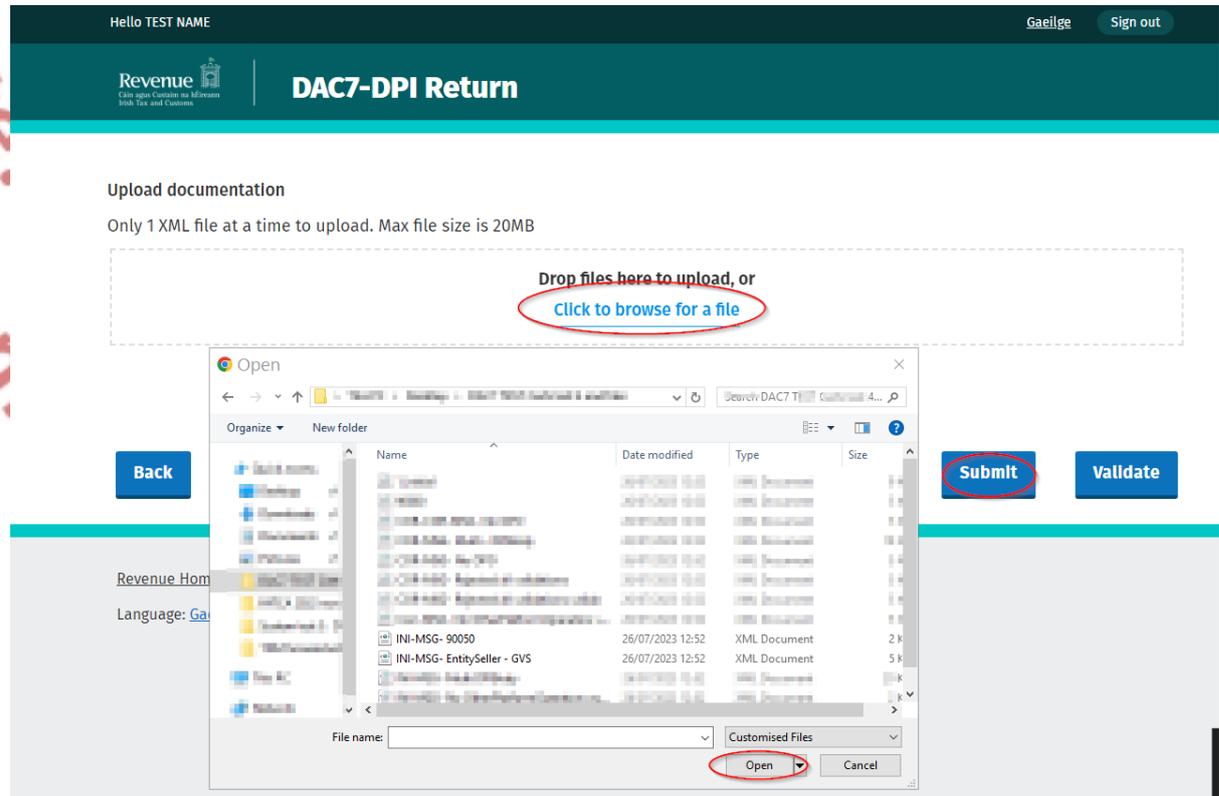
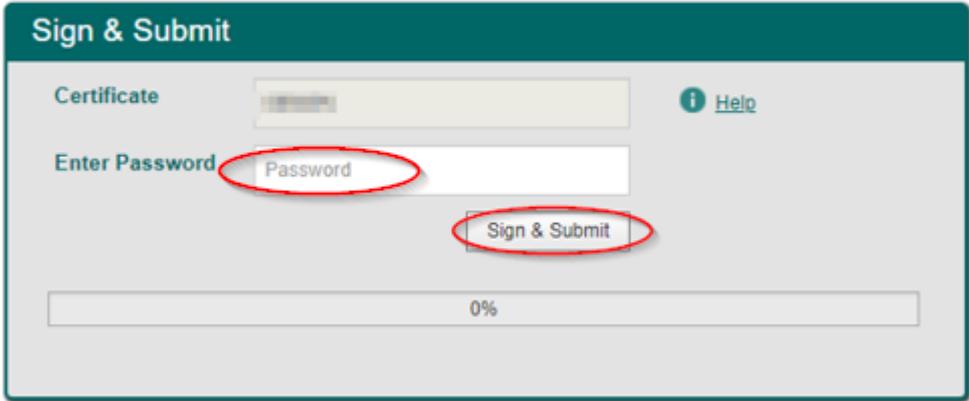


Figure 39: Select file screen

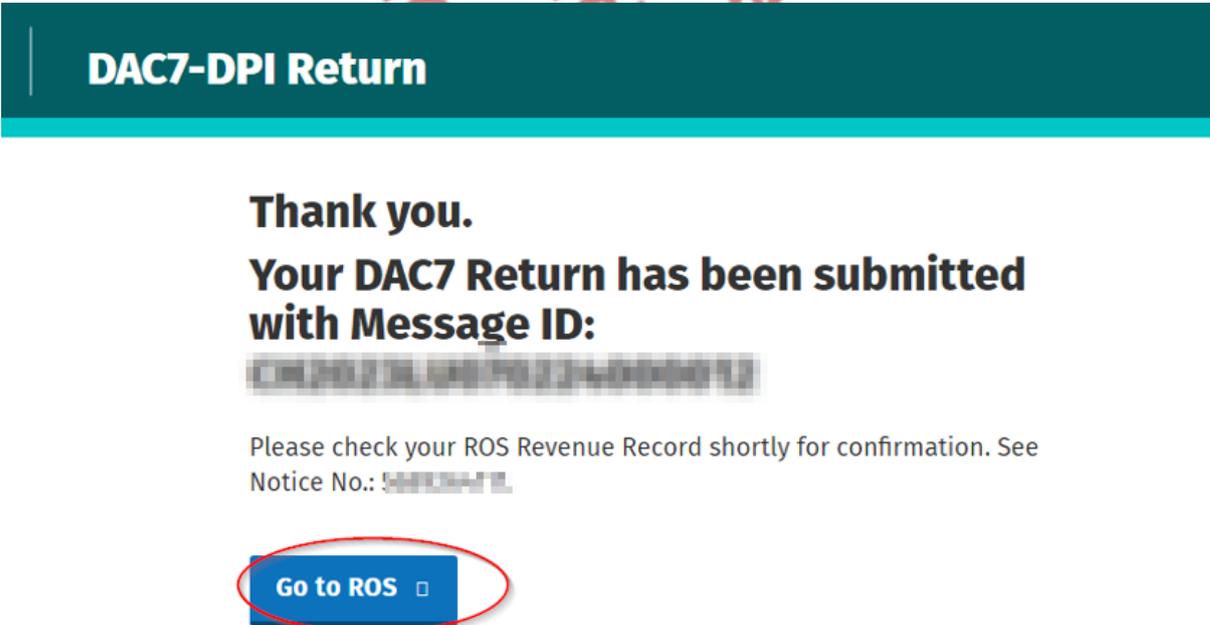
5.1.5 Enter ROS password and click “Sign and Submit”.



The screenshot shows a web form titled "Sign & Submit". It includes a "Certificate" dropdown menu, a "Help" link, an "Enter Password" field containing the text "Password", and a "Sign & Submit" button. A progress bar at the bottom indicates 0% completion.

Figure 40: Sign and Submit

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



The confirmation screen features a dark teal header with the text "DAC7-DPI Return". Below the header, the text reads "Thank you. Your DAC7 Return has been submitted with Message ID: [REDACTED]". A secondary line of text states "Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [REDACTED]". At the bottom of the screen, there is a blue button with the text "Go to ROS" and a small square icon to its right.

Figure 41: Confirmation screen

5.1.7 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.

The screenshot displays the 'CLIENT REVENUE RECORD' interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The user is logged in as 'TEST AGENT'. The main content area is titled 'TEST NAME - Inbox Messages' and shows a list of messages. A red circle highlights a specific message with the following details:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
23/08/2023	[redacted]	[redacted]	DAC7	DAC7 RETURN	N/A	23/08/2023

Figure 42: Customer Revenue Record screen

5.1.8 Acknowledgement screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oeecd:ties:dpi:v1" xmlns:ns2="urn:oeecd:tie
<MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRefId>2[REDACTED]/MessageRefId>
  <MessageTypeIndic[REDACTED]/MessageTypeIndic>
  <ReportingPeriod>2023-12-31</ReportingPeriod>
  <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
</MessageSpec>
```

Figure 43: Customer DAC7 status screen

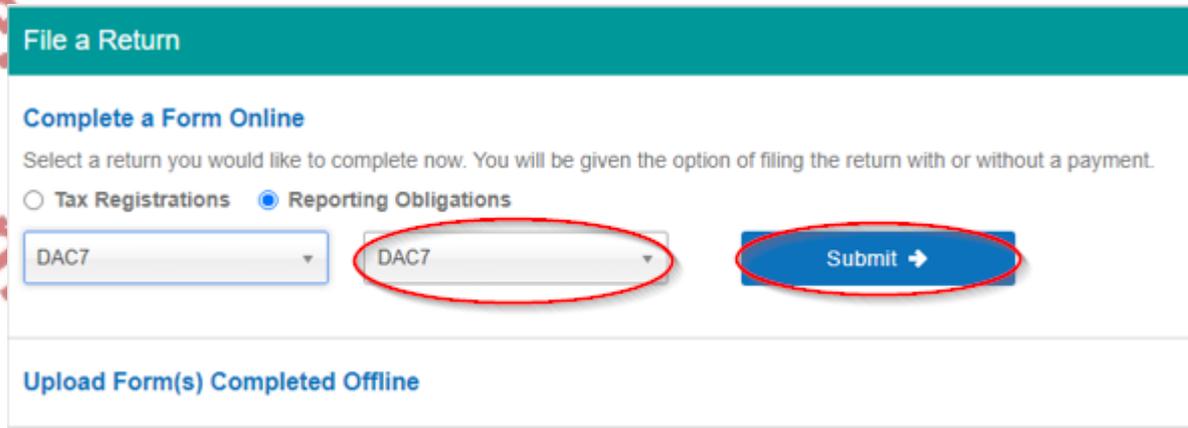
As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. Where a DAC7 file submission fails, the on-screen notification will highlight the location and description of the issue. When this message appears, return to My Services screen to rectify the issues outlined and re-submit the xml file following correction.

5.2 Customer Submitting Online DAC7 Form

Multiple submissions of the DAC7 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](#)

5.2.1 Customer logs on to ROS, under “Complete a Form On-Line” select “DAC7” from the dropdown list. Click “Submit”.



File a Return

Complete a Form Online

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

Tax Registrations Reporting Obligations

DAC7 DAC7 Submit →

Upload Form(s) Completed Offline

Figure 44: Customer File a DAC7 return submit screen

5.2.2 Select “New”, enter the Reporting Period of the return. Click “Next”

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

* Reporting Period:

[← Back](#) [Save](#) [Next](#)

Figure 45: DAC 7 online report facility

5.2.3 Platform Operator Page will display. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory.

Some fields can be repeated. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly. Document Reference Ids are required by the [schema](#).

However, if they are not provided Revenue will generate Doc Ref Ids for Reporting Platform Operator and for Assumed Platform Operator.

5.2.4 Complete all relevant sections and click “Next”.

DAC7-DPI Return

Platform Operator

Doc Ref ID (Document Reference Id)

Residence



TIN (Tax Identification Number)



This is a required field.

Issued By

TIN Unknown

Unknown

IN (Identification Number)



Issued By

IN (Identification Number) Type

**Subject to review and
update position.**

VAT

Name
This is a required field.

Platform Business Name

Nexus

Address (#1)

Legal Address Type

Country Code
Country Code must be selected.

Street

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID	<input type="text"/>
Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
	<i>This is a required field.</i>
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 46: Platform Operator Page

If the reportable seller's TIN is not known, the filer should tick the box beside "unknown".

TIN (Tax Identification Number) 

This is a required field.

Issued By

TIN Unknown Unknown

Figure 47: Tax Identification Number

5.2.4 One or many Other Platform Operators can be added as Assumed Platform Operators. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly.

The details of the Assumed Platform Operators added are the Platform Operators the Reportable Platform Operator are assuming responsibility for in this return.

User can click the "Next" button and Reporter Seller page will be shown. The user can click "Back" or "Save" at any stage.

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 48: Platform Operators

5.2.5 The user can add and remove reportable sellers for “New” submission type. At least one reportable seller is required.

The user must select between Entity and Individual for the Reportable Seller Type.

The screenshot shows the 'DAC7-DPI Return' interface. At the top left is the Revenue logo with the text 'Cán agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'DAC7-DPI Return'. Below the header, there are two buttons: 'Add Reportable Seller' with a plus icon and 'Remove Reportable Seller (#1)' with a minus icon. Below these buttons is a dropdown menu labeled 'Reportable Seller Type' with a red border. To the right of the dropdown are two radio buttons: 'Entity' (selected) and 'Individual'.

Figure 49: Reportable Seller Type

5.2.6 If Entity is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

DAC7-DPI Return

Add Reportable Seller

Remove Reportable Seller (#1)

Reportable Seller Type Entity Individual

Organisation Party Type

Doc Ref ID (Document Reference Id)

Residence

... subject to review and
to-date position.

TIN Unknown

Unknown

IN	<input type="text"/>	<input type="button" value="⊕"/>
Issued By	<input type="text" value="Please Select"/>	
IN Type	<input type="text" value="Please Select"/>	
VAT	<input type="text"/>	
* Name	<input type="text"/>	<input type="button" value="⊕"/>

Address (#1)

Legal Address Type	<input type="text" value="OECD_304"/>
* Country Code	<input type="text" value="Please Select"/>
Street	<input type="text"/>
Building ID	<input type="text"/>
Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Platform Business Name 

Nexus

Financial Identifier

Identifier 

Account Holder Name

Other Info

Permanent Establishment 

Relevant Activities

Immovable Property Personal Services

Sale of Goods Transportation Rental

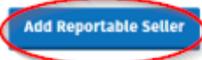
[← Back](#) [Save](#)  

Figure 50: Entity Selected Reportable Seller

5.2.7 If Individual is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

Revenue
Cis ar an Cúrsaí na Méaraí
Toll Tax and Customs

DAC7-DPI Return

Add Reportable Seller 

Remove Reportable Seller (#1) 

Reportable Seller Type Entity Individual

Person Party Type

Doc Ref ID (Document Reference Id)

* Residence 
This is a required field.

 * TIN (Tax Identification Number) 
This is a required field.

Issued By

...to-date position. ...subject to review and ...

TIN Unknown Unknown

VAT

Address (#1)

Legal Address Type

* Country Code

Street

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Blrth)

* City

Post Code

Country

Address Free

Preceding Title (#1)

Title

* First Name
This is a required field.

Middle Name

Note

on view and

City SubEntity

Birth Country Code

Former Country Name

Financial Identifier

Identifier

Account Holder Name

Other Info

Relevant Activities

Immovable Property Personal Services

Sale of Goods Transportation Rental

[← Back](#) [Save](#)

Figure 51: Reportable Seller Type as Individual

5.2.8 Relevant Activities

At least one type of Relevant Activities must be provided. All mandatory fields are marked with a red Asterix *.

If “Immovable Property” is selected for Relevant Activities a filer can enter data in relation to the rental of immovable property. Details can be entered for Immovable Property Consideration, Number of Activities, Fees and Taxes.

If “Personal Services” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Personal Services Consideration, Number of Activities, Fees and Taxes.

If “Sale of Goods” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Consideration, Number of Activities, Fees and Taxes.

If “Transportation Rental” is selected for Relevant Activities, Consideration, Number of Activities, Fees and Taxes.

Relevant Activities

- Immovable Property
- Personal Services
- Sale Of Goods
- Transportation Rental

Figure 52: Relevant Activities

5.2.9 Select Submit

Relevant Activities

- Immovable Property
- Personal Services
- Sale of Goods
- Transportation Rental

[← Back](#) [Save](#)

[Add Reportable Seller](#)

[Submit](#)

Figure 53: Relevant Activities Submit and Add Reportable Seller

5.2.10 If there are no validation errors, the user will be redirected to the acknowledgement page where the Notice number is presented.

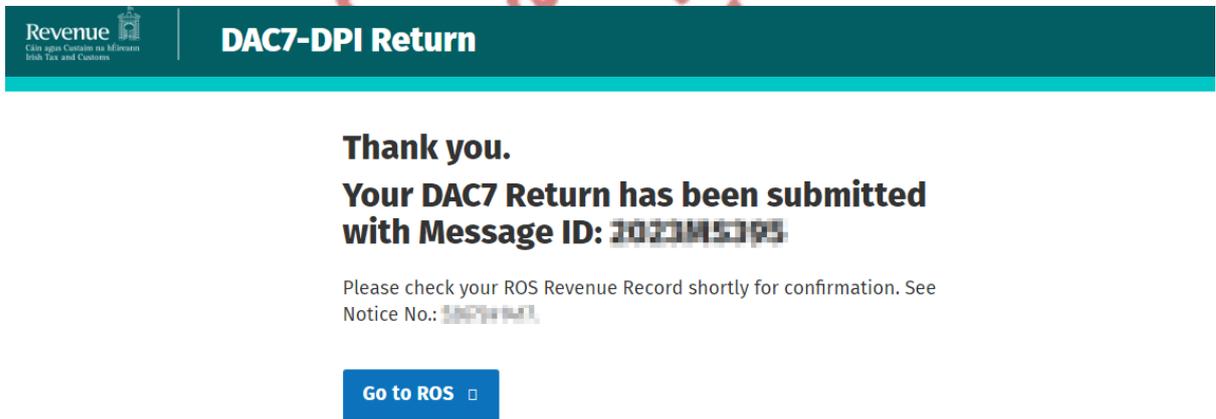


Figure 54: Acknowledgement Page Message ID

If the Online Form contains validation errors the below page will be display

The screenshot shows the Revenue DAC7-DPI Return submission interface. At the top left is the Revenue logo with the text 'Cárta agus Cártaim na hÉireann Irish Tax and Customs'. The main header is 'DAC7-DPI Return'. Below this, the section 'Return submission' is followed by the instruction 'Please, go back and correct the following errors:'. Two error messages are listed: '40060 :: At least one Residence Country Code must be provided for the Entity Seller. - See more' and '30040 :: At least one type of Relevant Activities must be provided, among the following: Personal Services; Sale of Goods; Transportation Rental; Rental of Immovable Property. - See more'. At the bottom, there are two buttons: a blue '← Back' button and a blue 'Submit' button. Both buttons are circled in red. A large, diagonal watermark in red text reads: 'This material is currently subject to review and may not reflect up-to-date position. Just recent version.'

Revenue
Cárta agus Cártaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Return submission

Please, go back and correct the following errors:

40060 :: At least one Residence Country Code must be provided for the Entity Seller. - See more

30040 :: At least one type of Relevant Activities must be provided, among the following: Personal Services; Sale of Goods; Transportation Rental; Rental of Immovable Property. - See more

[← Back](#) [Submit](#)

Figure 55: Errors DAC 7 Submit

5.2.11 The filer can then choose to go back to the Platform Operator Page and fix errors, or they can submit this return with the existing errors. If the filer decides to submit the return with errors, a pop-up will appear so they can confirm their intention of submission with errors.

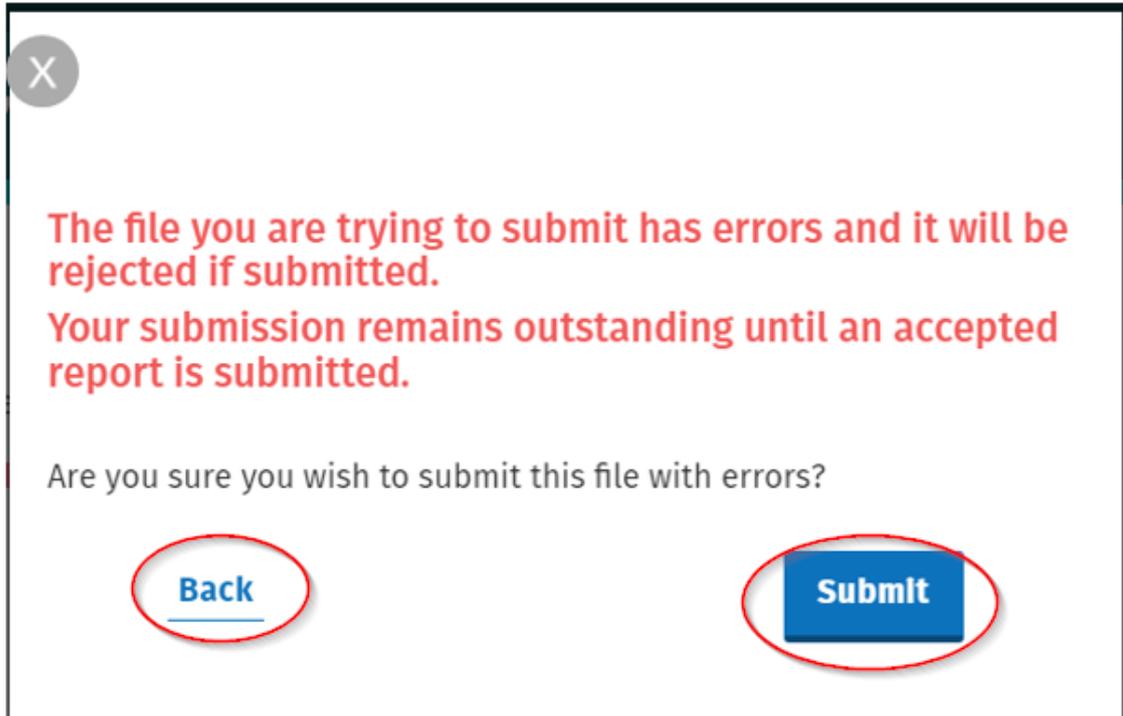


Figure 56: Submit Error Page

5.2.12 If the filer decides to go back and not submit the file, the pop up will close. If the filer decides to submit the file with errors, they will be redirected to the acknowledgement page where the Notice number is presented. A file will only be submitted once the acknowledgment page is shown.

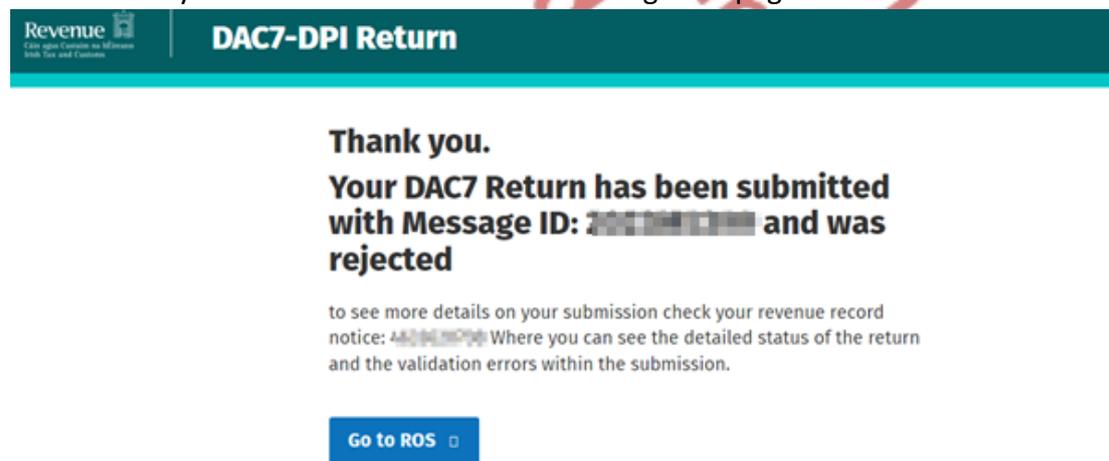


Figure 57: Rejected Online Return

5.3 Customer Submitting DAC7 Nil Return

5.3.1 Customer logs on to ROS. Expand “Complete a Form Online”.

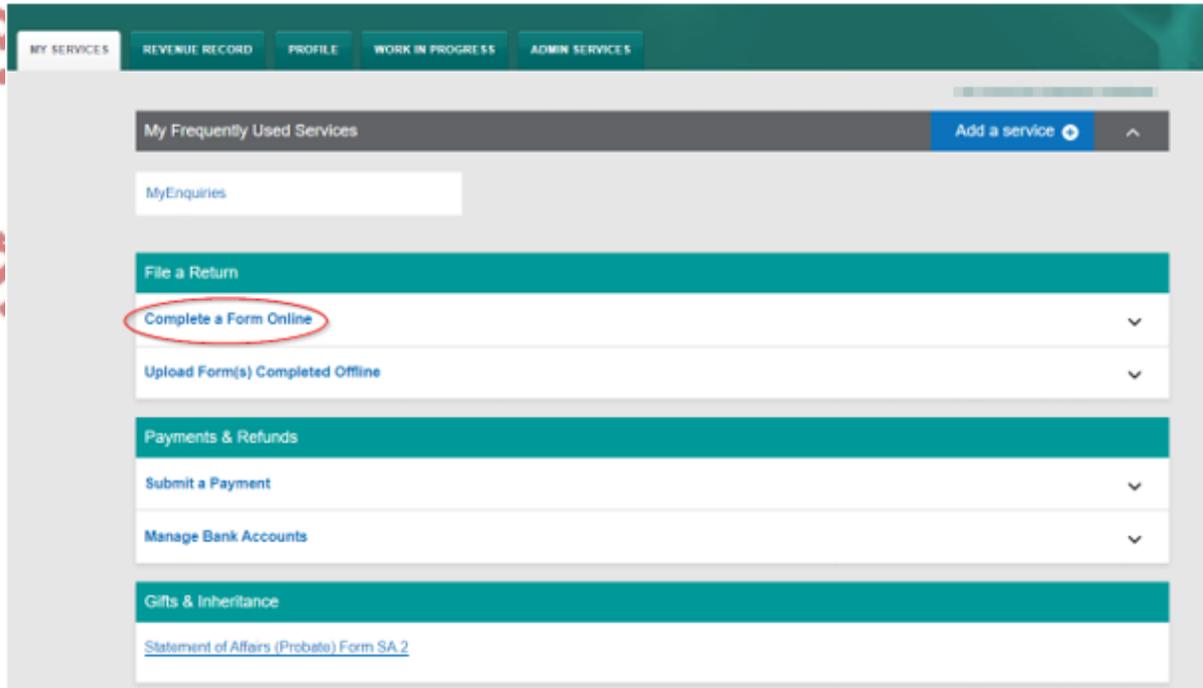


Figure 58: Complete a Form Online

5.3.2 Select Reporting Obligation and DAC 7 from the dropdown list. Click “Submit”

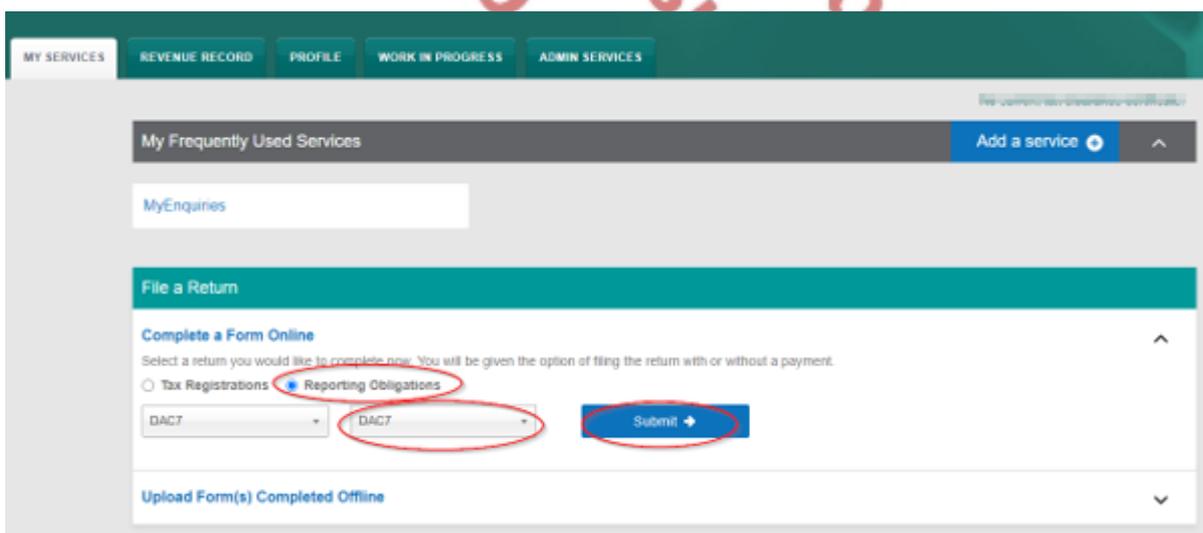


Figure 59: Return Reporting Obligation

5.3.3 The Customer will be presented with the submission type page. If the “Nil” option is selected, the reporting period must be entered.

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

- New
 Correction
 Nil Return

Nil Return Type:

- EPO
 Assumed Nil Return

* Reporting Period:

Please Select

Back

Save

Next

Figure 60: Submission Type Nil Return

5.3.4 The Nil Return Type will display as “EPO” (Excluded Platform Operator) and “[Assumed Nil Return](#)”.

Where a Customer has no reportable sellers to report on, the Nil Return Type should be selected as Excluded Platform Operator (EPO). Select “EPO”, enter the Reporting Period and select “Next”.

Revenue
Canada Revenue Agency
Revenu Canada

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

* Reporting Period:

2023

[← Back](#) [Save](#) [Next](#)

Figure 61: Nil Return, Type EPO screen

5.3.5 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly. When completed, select "Submit".

The screenshot shows the 'DAC7-DPI Return' interface for a Platform Operator. It is divided into several sections:

- Platform Operator Section:**
 - Doc Ref ID: Text input field.
 - Residence: Dropdown menu with 'Please Select' and a plus button.
 - TIN:** Text input field with a red asterisk, highlighted by a red box.
 - Issued By: Dropdown menu with 'Please Select'.
 - Tin Unknown: Radio button labeled 'Unknown'.
- IN Section:**
 - IN: Text input field with a plus button.
 - Issued By: Dropdown menu with 'Please Select'.
 - IN Type: Dropdown menu with 'Please Select'.
- WAT Section:**
 - WAT: Text input field.
 - Name:** Text input field with a red asterisk, highlighted by a red box.
 - Platform Business Name: Text input field with a plus button.
 - Nexus: Dropdown menu with 'RPOEX_1' selected.
- Address (#1) Section:**
 - Legal Address Type: Dropdown menu with 'OECD_301' selected.
 - Country Code:** Dropdown menu with 'Please Select', highlighted by a red box.
 - Street: Text input field.
 - Building ID: Text input field.
 - Suite ID: Text input field.
 - Floor ID: Text input field.
 - District Name: Text input field.
 - POB: Text input field.
 - City:** Text input field with a red asterisk, highlighted by a red box.
 - Post Code: Text input field.
 - Country: Text input field.
 - Address Free: Text input field.

At the bottom, there are navigation buttons: 'Back', 'Save', and a circled 'Submit' button.

Figure 62: EPO Platform Operator screen

5.3.6 Enter ROS Password and click “Sign and Submit”.

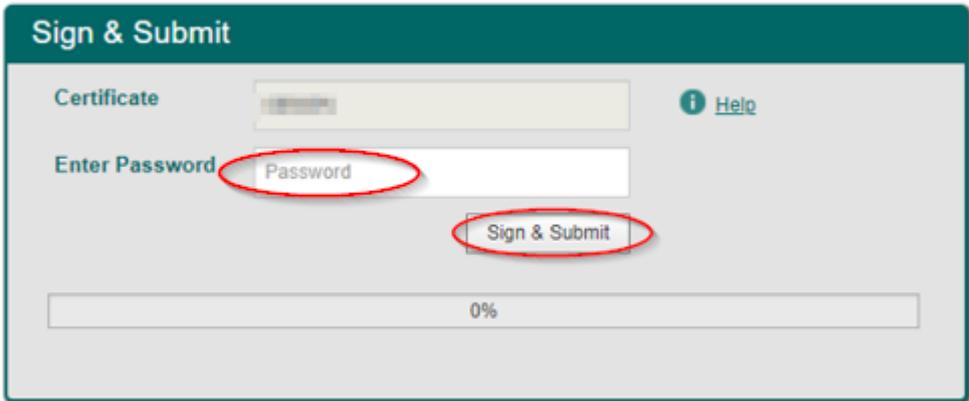


Figure 63: Customer sign and submit password screen

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

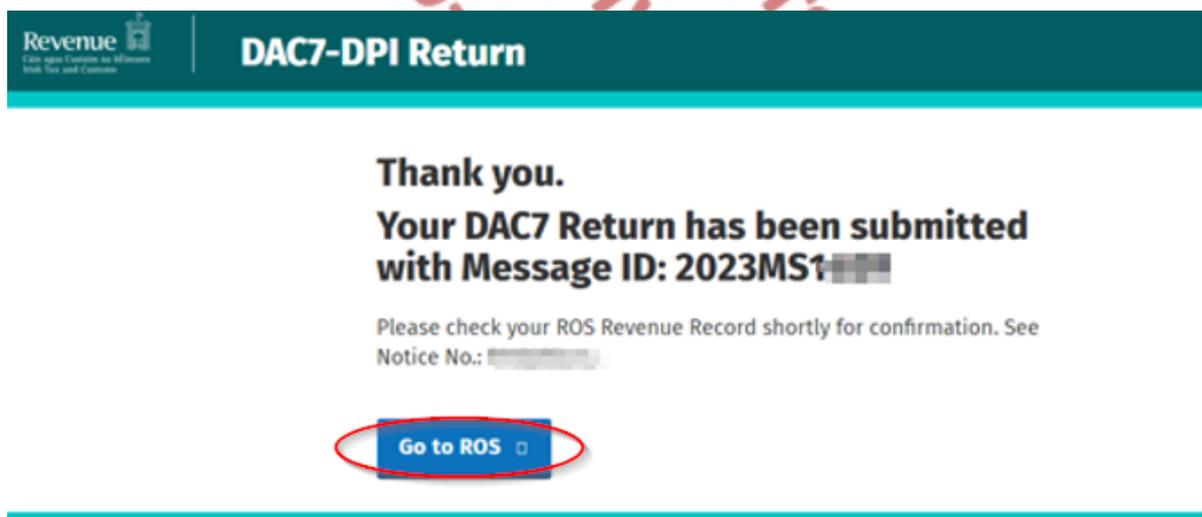


Figure 64: Successful submission screen

5.3.8 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

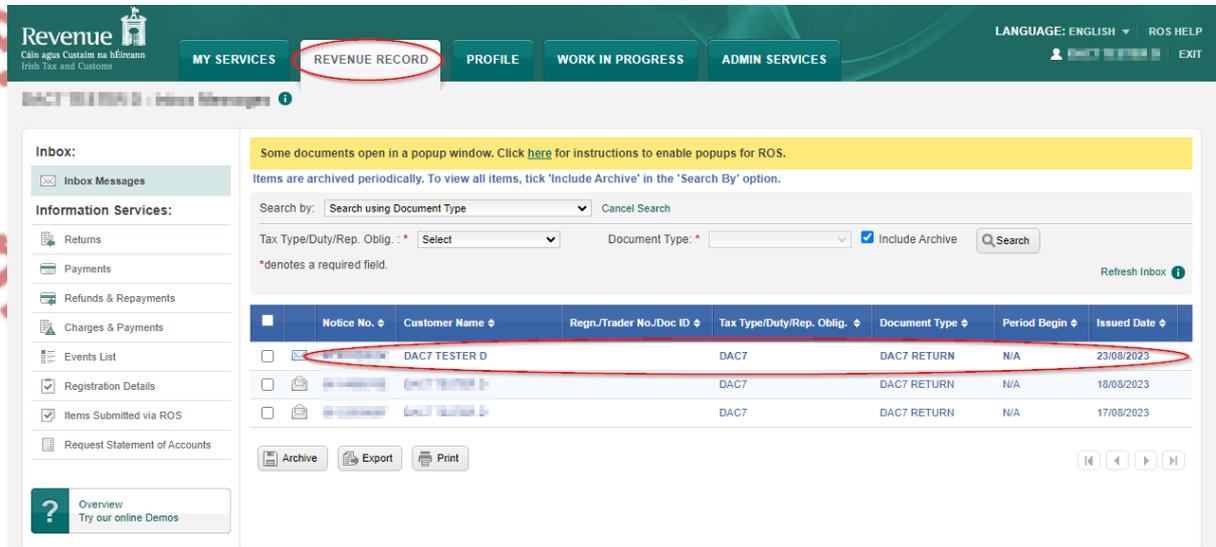


Figure 65: Customer Revenue Record screen

5.3.9 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [Redacted] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```

<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[Redacted]/MessageRefId>
    <MessageTypeIndic[Redacted]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 66: Customer DAC7 status screen

5.3.10 DAC7 Nil Return Type “Assumed Nil Return”

If “Assumed Nil Return” option is selected, there will be an Other Platform Operator entered that is assuming responsibility of reporting DAC7 details. The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

[Complete Steps 5.3.1-5.3.2](#) for instructions on logging into ROS

Select “Assumed Nil Return”, enter the Reporting Period and select “Next”.

The screenshot shows the 'DAC7-DPI Return' form. At the top left is the Revenue logo with the text 'Revenue' and 'Cúis agus Cúistiam na Mianraí Irish Tax and Customs'. The main title is 'DAC7-DPI Return'. Below this is the section 'DAC7 Online Report Facility'. The form contains several fields with radio buttons and a dropdown menu, all of which are circled in red in the image:

- Do you want to submit via online form or XML?** with radio buttons for 'XML File Upload' and 'Online Form' (selected).
- Is This a New Message / Correction Message / Nil Return Message?** with radio buttons for 'New', 'Correction', and 'Nil Return' (selected).
- Nil Return Type:** with radio buttons for 'EPO' and 'Assumed Nil Return' (selected).
- * Reporting Period:** a dropdown menu showing '2023'.
- Navigation buttons: 'Back', 'Save', and 'Next' (highlighted with a red circle).

Figure 67: Nil Return Type “Assumed Nil Return” screen

5.3.11 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.



Platform Operator

Doc Ref ID (Document Reference Id)	<input type="text"/>	
Residence	<input type="text" value="Please Select"/>	<input type="button" value="+"/>
* TIN (Tax Identification Number)	<input type="text"/>	<input type="button" value="+"/>
Issued By	<input type="text" value="Please Select"/>	
Tin Unknown	<input type="checkbox"/> Unknown	

i IN (Identification Number)	<input type="text"/>	<input type="button" value="+"/>
Issued By	<input type="text" value="Please Select"/>	
IN (Identification Number) Type	<input type="text" value="Please Select"/>	

Figure 68: Platform Operator screen

VAT

*** Name**

Platform Business Name

Nexus

Address (#1)

Legal Address Type

*** Country Code**

Street

Building ID

Figure 69: Platform Operator screen

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

*** City**

This is a required field.

Post Code

Country

Address Free

Note.

m.

Version.
subject to review and
to-date position.

Note.

Suite ID

Floor ID

District Name

POB (Place of Birth)

* City

Post Code

Country

Address Free

Figure 70: Platform Operator screen

Subject to review and
the position.

5.3.12 The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

The Customer can now enter the information of the Assuming Platform Operator. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.

Assuming Platform Operator

Doc Ref ID (Document Reference Id)	<input type="text"/>	
Residence	<input type="text" value="Please Select"/>	<input type="button" value="+"/>
* TIN (Tax Identification Number)	<input type="text"/>	<input type="button" value="+"/>
Issued By	<input type="text" value="Please Select"/>	
Tin Unknown	<input type="checkbox"/> Unknown	
* Name	<input type="text"/>	

Address

Legal Address Type	<input type="text" value="OECD_304"/>
* Country Code	<input type="text" value="Please Select"/>
Street	<input type="text"/>

Figure 71: Assuming Platform Operator Nil Selection Details screen

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

*** City**

This is a required field.

Post Code

Country

Address Free

Note.

m.

Version.
subject to review and
to-date position.

Note:
m.

Building ID	<input type="text"/>
Sulte ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
Post Code	<input type="text"/>

Figure 72: Assuming Platform Operator Nil Selection Details

5.3.13 Complete all relevant details and select "Submit"

The Customer can go "Back" or "Save" at any point

Country	<input type="text"/>
Address Free	<input type="text"/>

Figure 73: "Submit" screen

5.3.14 Enter ROS Password and click “Sign and Submit”.

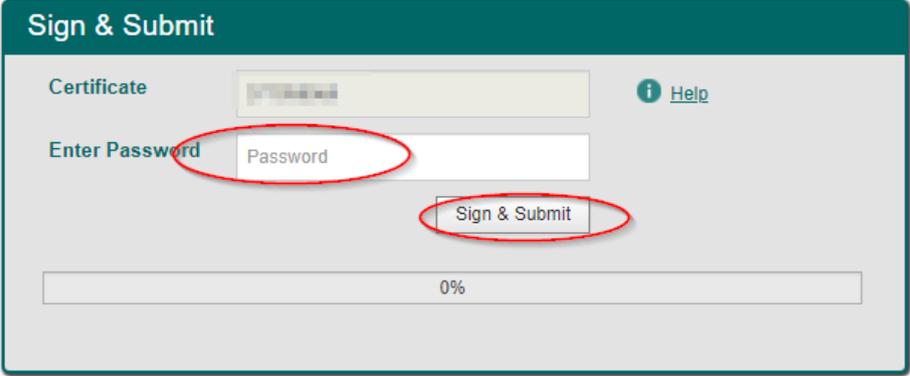


Figure 74: Customer Sign and Submit Password screen

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

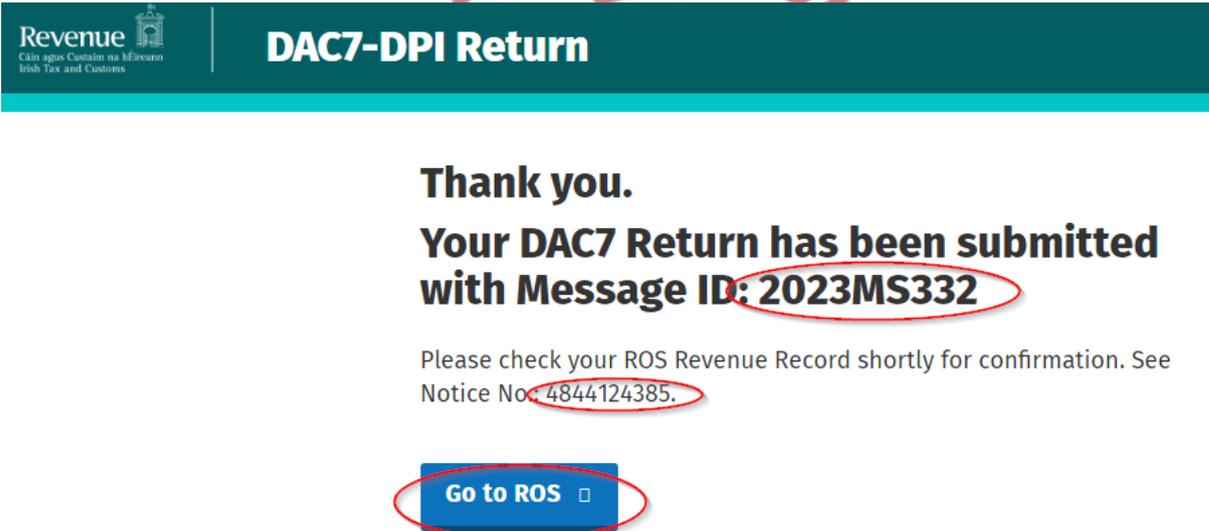


Figure 75: Successful Submission screen

5.3.16 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

The screenshot shows the Revenue Record interface. The 'REVENUE RECORD' tab is selected. The main area displays a table of notices. The first row is highlighted with a red oval:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4844124386A	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	27/09/2023

Figure 76: Customer Revenue Record screen

5.3.17 Copy of DAC7 return will display.

The screenshot shows the 'DAC7-DPI Acknowledgement' screen. A green checkmark and the text 'Your DAC7 Return was Accepted by Revenue' are circled in red. Below this, the text reads:

Your DAC7 Online Return with Message Reference ID 2023MS332 was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe
<MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRef1 [redacted] MessageRefId>
```

Figure 77: Customer DAC7 status screen

5.4 Amending DAC7 Return

Corrections may be made. This is completed by the same method as the original file submission.

To correct/amend a previously submitted DAC7 return, the Customer will need to have the MessageRefId of the original submission to hand. These can be found in the Customer's Revenue record (Please refer to [schema](#)).

5.4.1 To amend a submission, select the appropriate radio button. Choose the Correction option and the following options will display.

The screenshot shows the 'DAC7-DPI Return' interface. At the top left is the Revenue logo with the text 'Cáin agus Custóirín na Míreanna Irish Tax and Customs'. The main heading is 'DAC7 Online Report Facility'. Below this, there are two sets of radio buttons. The first set asks 'Do you want to submit via online form or XML?' with options 'XML File Upload' and 'Online Form'. The second set asks 'Is This a New Message / Correction Message / Nil Return Message?' with options 'New', 'Correction', and 'Nil Return'. Below these, there is a red asterisk icon next to the word 'Correction', a 'Deletion' button, and a 'Find via MessageRefId' button. A message reads 'MessageRefId Found! Please Click Correction or Deletion Button'. At the bottom, there are four buttons: 'Back', 'Save', 'Correction', and 'Deletion'.

Figure 78: Submission type "Correction" screen

5.4.4 After clicking Correction button, the Platform Operator Page will display. A user can amend all inaccurate details of Platform Operator and any of Assumed Platform Operator using the same fields as on the New Return. If "Correction" is selected any Reportable Sellers can be deleted except the one.

The user can click "Submit" button to launch validation and save valid Return.



Figure 81: Progress buttons and "Submit" screen

5.4.5 Enter password and click "Sign and Submit"

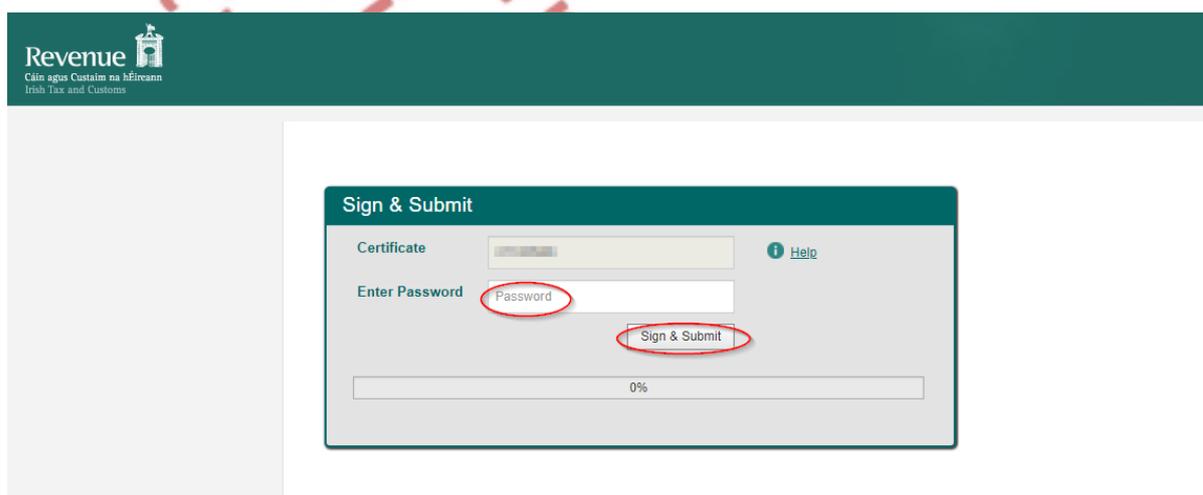


Figure 82: Customer sign and submit password screen

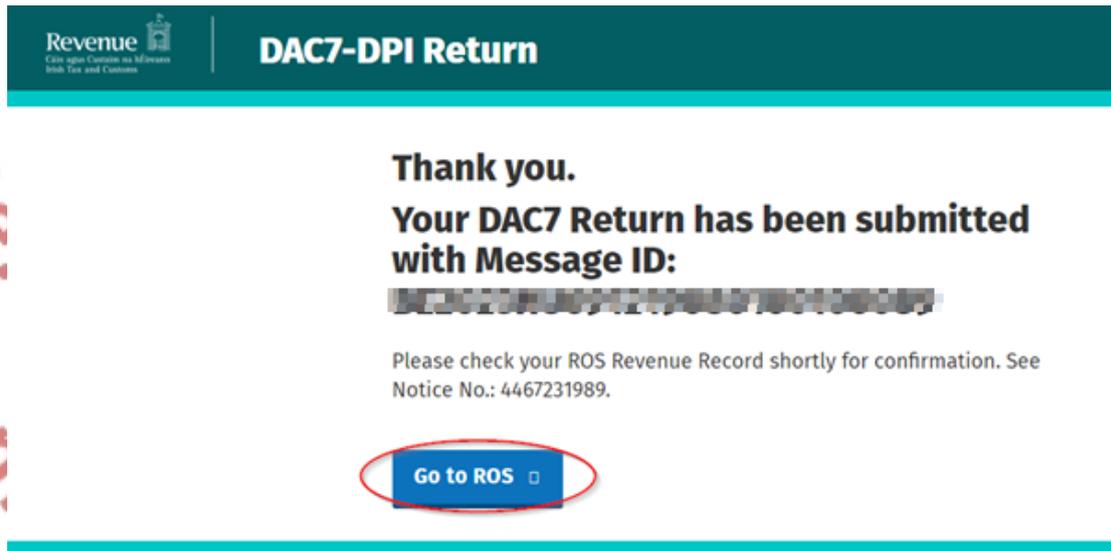


Figure 83: Successful submission for a valid file screen

5.4.6 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.

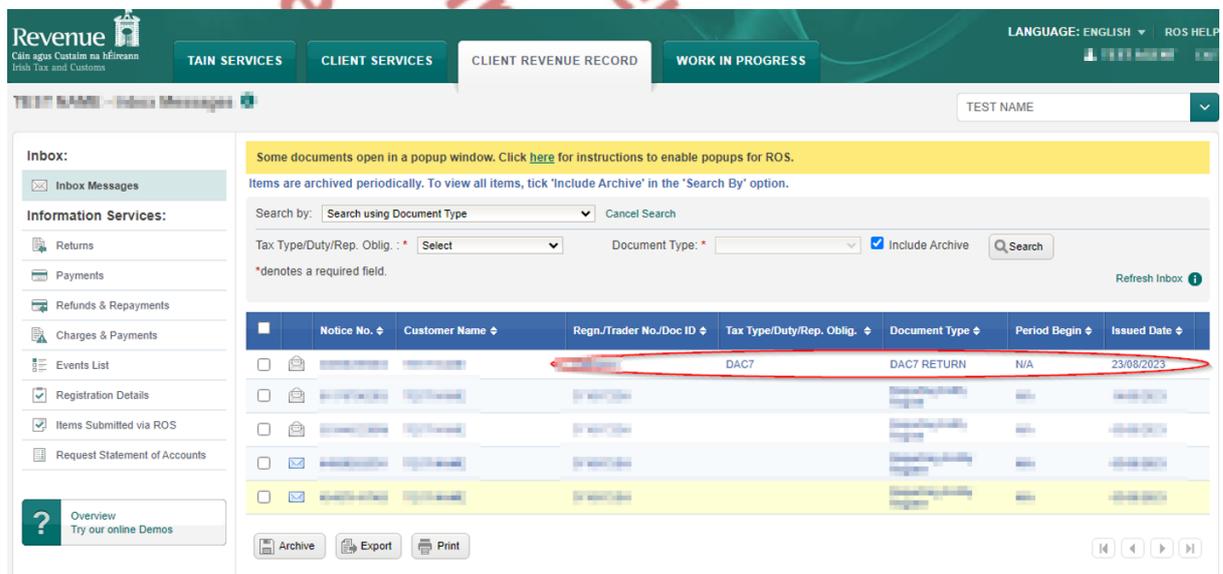


Figure 84: Customer Revenue Record screen

5.4.7 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 85: Customer DAC7 status screen

6 Agent submitting DAC 7 returns

The following section details how Agents with a TAIN certificate may upload DAC 7 returns on ROS. Foreign Platform Operators may issue a [sub-cert](#) if they have nominated an agent without a TAIN certificate, to file on their behalf.

6.1 Agent submitting a DAC7 XML return

6.1.1 Agent logs on to ROS. Search for Client using Client Search or Client List
“Reporting Obligations” should be ticked.

Figure 86: Agent Client search screen

6.1.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

Figure 87: Agent upload return screen

6.1.3 Click XML file upload and then “Next”

Revenue
Cúin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Do you want to submit via online form or XML?

XML File Upload
 Online Form

[← Back](#) [Save](#) [Next](#)

Figure 88: Agent add file screen

6.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

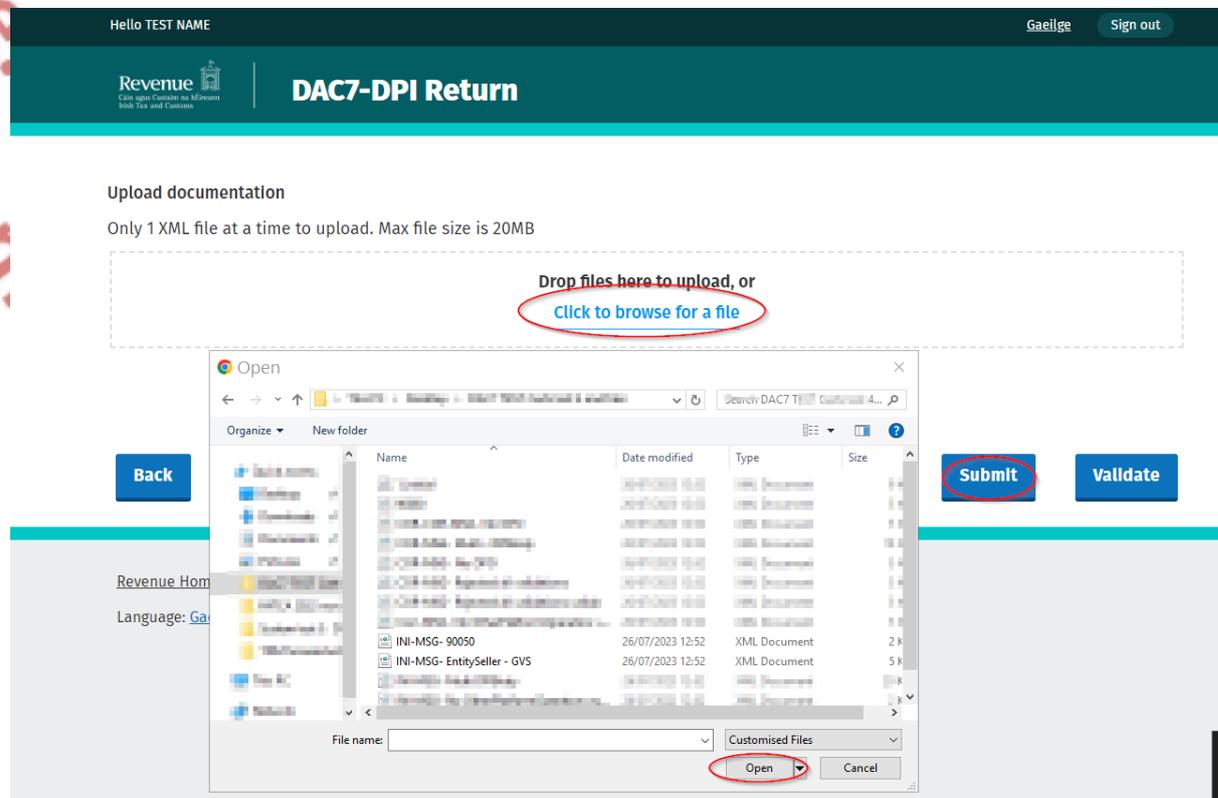


Figure 89: Select file screen

6.1.5 Enter ROS Password and click “Sign & Submit”.

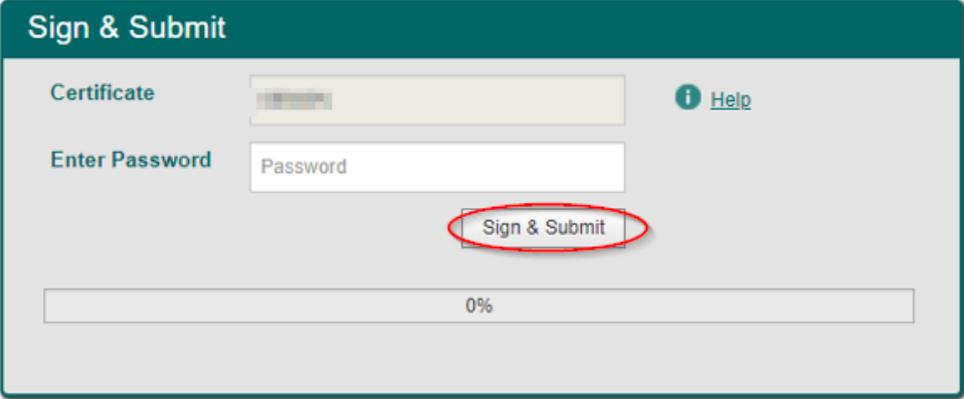


Figure 90: Sign and submit screen

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

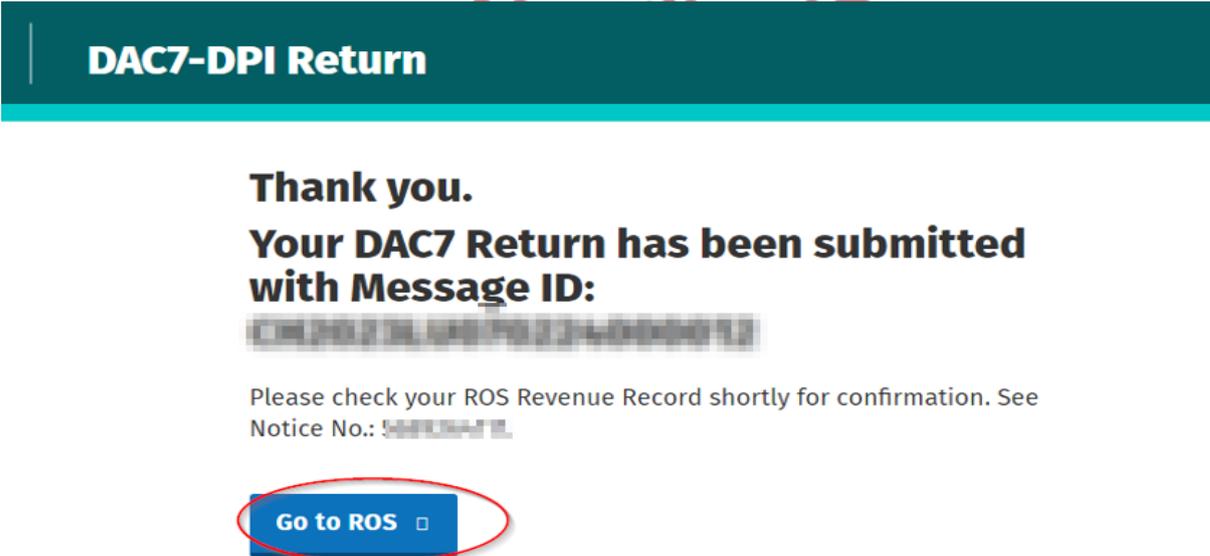


Figure 91: Confirmation screen

6.1.7 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 XML Return. Click on the Notice Number for confirmation of the XML Return submitted.

The screenshot shows the Revenue Record interface. On the left is a navigation menu with options like 'Inbox Messages', 'Returns', 'Payments', etc. The main area displays a table of messages. A red oval highlights a specific message row with the following details:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
23/08/2023	[redacted]	[redacted]	DAC7	DAC7 RETURN	N/A	23/08/2023

Figure 92: Agent Revenue Record screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [redacted] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:ties:dpi:v1" ns2:MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRefId>2[redacted]/MessageRefId</MessageRefId>
  <MessageTypeIndic[redacted]/MessageTypeIndic</MessageTypeIndic>
  <ReportingPeriod>2023-12-31</ReportingPeriod>
  <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
</MessageSpec>
```

Figure 93: Agent DAC7 status screen

6.2 Agent Submitting DAC7 Online Form

6.2.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

Figure 94: Agent Client search screen

6.2.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

Figure 95: Agent upload return screen

6.2.3 If “New” is selected the user should enter the Reporting Period of the return.

Note

Figure 96: DAC 7 online report facility.

6.2.4 Please follow steps [5.2.4 to 5.2.10](#) platform operator page

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

Figure 97: Confirmation screen

6.2.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Return. Click on the Notice Number for confirmation of the Online Return submitted.

The screenshot shows the 'CLIENT REVENUE RECORD' interface. On the left is a navigation menu with options like 'Inbox Messages', 'Returns', 'Payments', etc. The main area displays a table of messages. The following table represents the data visible in the screenshot:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
23/08/2023	[redacted]	[redacted]	DAC7	DAC7 RETURN	N/A	23/08/2023
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

Figure 98: Agent Revenue Record screen

6.3 Agent submitting Nil returns

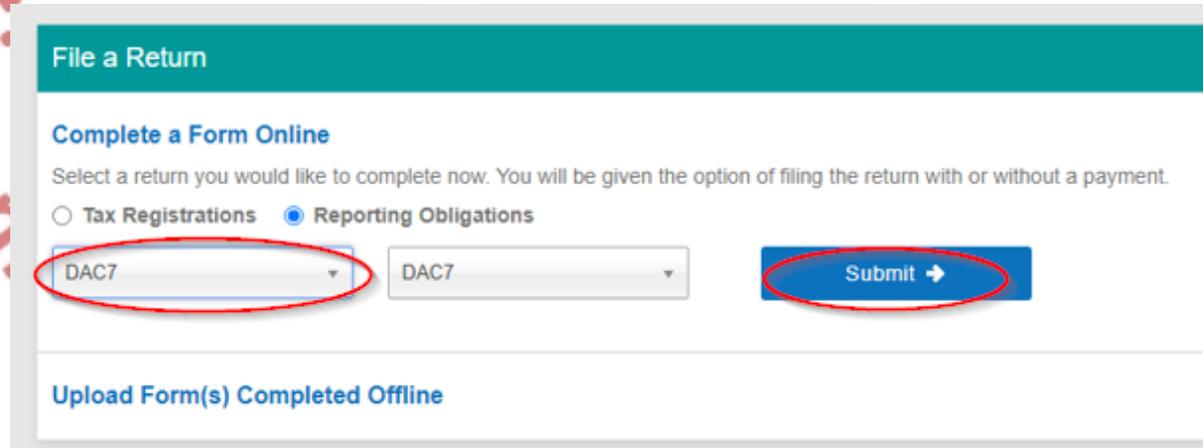
6.3.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

The screenshot shows the 'Find Clients' interface. The 'Client Search' section has the following details:

- Search by registration number:
 - Tax Registrations
 - Reporting Obligations
- Dropdown menu: DAC7
- Text input field: Enter registration no.
- Search button: Search →
- Search by name:
 - Text input field: Enter surname
 - Search button: Search →

Figure 99: Agent Client search screen

6.3.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.



The screenshot shows a web interface for filing a return. At the top, there is a teal header with the text "File a Return". Below this, the section "Complete a Form Online" is displayed. A sub-header reads "Select a return you would like to complete now. You will be given the option of filing the return with or without a payment." There are two radio buttons: "Tax Registrations" (unselected) and "Reporting Obligations" (selected). Below the radio buttons are two dropdown menus, both showing "DAC7". To the right of these dropdowns is a blue button with the text "Submit" and a right-pointing arrow. A red circle highlights the "Submit" button. Below the "Complete a Form Online" section, there is a link for "Upload Form(s) Completed Offline".

Figure 100: Agent upload return screen

6.3.3 Upon accessing the online form, the user will first be presented with the submission type page. They will select the options from the below image. If the "Nil" option is selected, they will need to enter the reporting period they are claiming nothing to report for.

Nil Return Type will be shown as "EPO" and "Assumed Nil Return".

Revenue
Cairé agus Caisín na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

* Reporting Period: 2023

[← Back](#) [Save](#) [Next](#)

Figure 101: DAC 7 online report facility.

Platform Operator (PO) Page. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterick * are mandatory.

6.3.4 Please follow steps [5.3.4 to 5.3.6](#)

Please follow steps [5.3.10 to 5.3.14](#) if submitting Online Form, Nil Return, Nil Return Type as Assumed Nil Return.

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

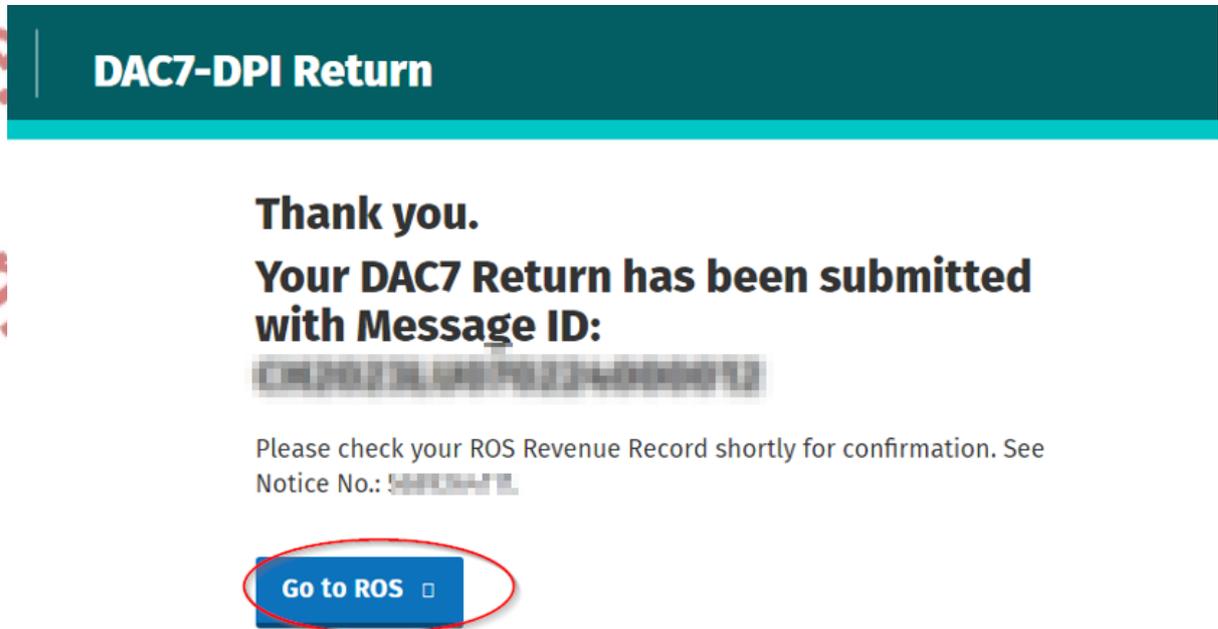


Figure 102: Confirmation screen

6.3.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Nil Return. Click on the Notice Number for confirmation of the Online Nil Return submitted.

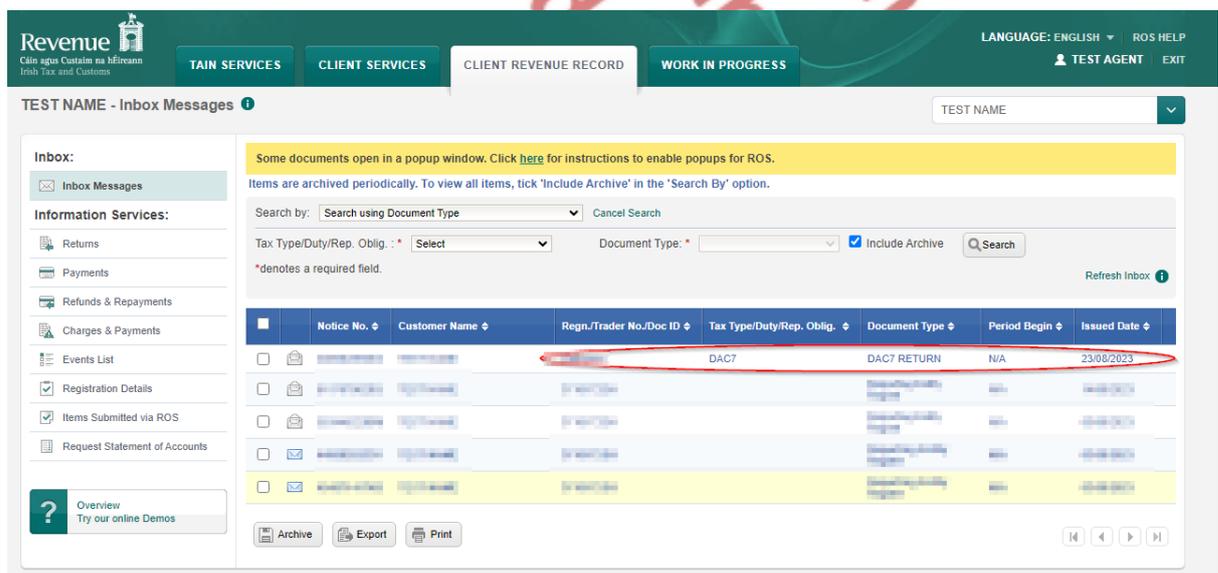


Figure 103: Agent Revenue Record screen

7 API

7.1 DAC7 Restful API

A facility will be provided to allow users to submit returns by sending the XML file through an API endpoint. This will allow users to programmatically submit their Platform Operator returns then correct or amend information contained in the original return through subsequent requests with altered submissions. Further information can be found on the revenue [website](#).

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

Most recent version.

8 Appendix I DAC7 Additional Schema Guidance

8.1 DAC7 MessageRefId Format

8.1.1 Please refer [here](#) to the DAC7 XSD User Guide for information regarding the MessageRefId element.

8.2 XML forbidden and restricted characters

8.2.1 If a DAC7 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	<

Figure 104: Restricted characters

8.2.2 If a DAC7 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	"

Figure 105: Recommended characters

8.2.3 If a DAC7 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

Figure 106: Forbidden character combinations

8.3 ROS Valid Characters

Permitted characters are: a-z, A-Z, 0-9, Á, É, Í, Ó, Ú, á, é, í, ó, ú - / & . ()'

9 Appendix II: Admin Services

This section details how to allow registration permissions on a ROS user sub certificate for DAC7 Reporting Obligations. Instructions for creating new sub-users are available [here](#)

9.1 ROS Administrator

9.1.1 Click on “Admin Services”.

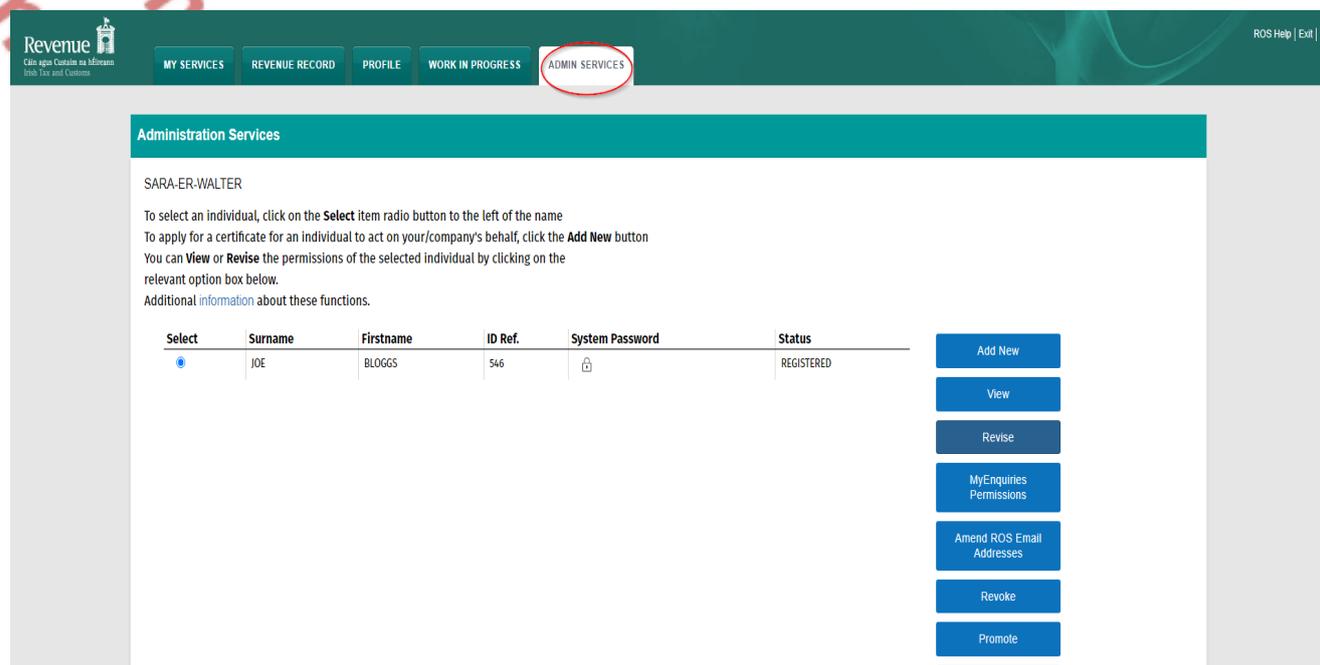
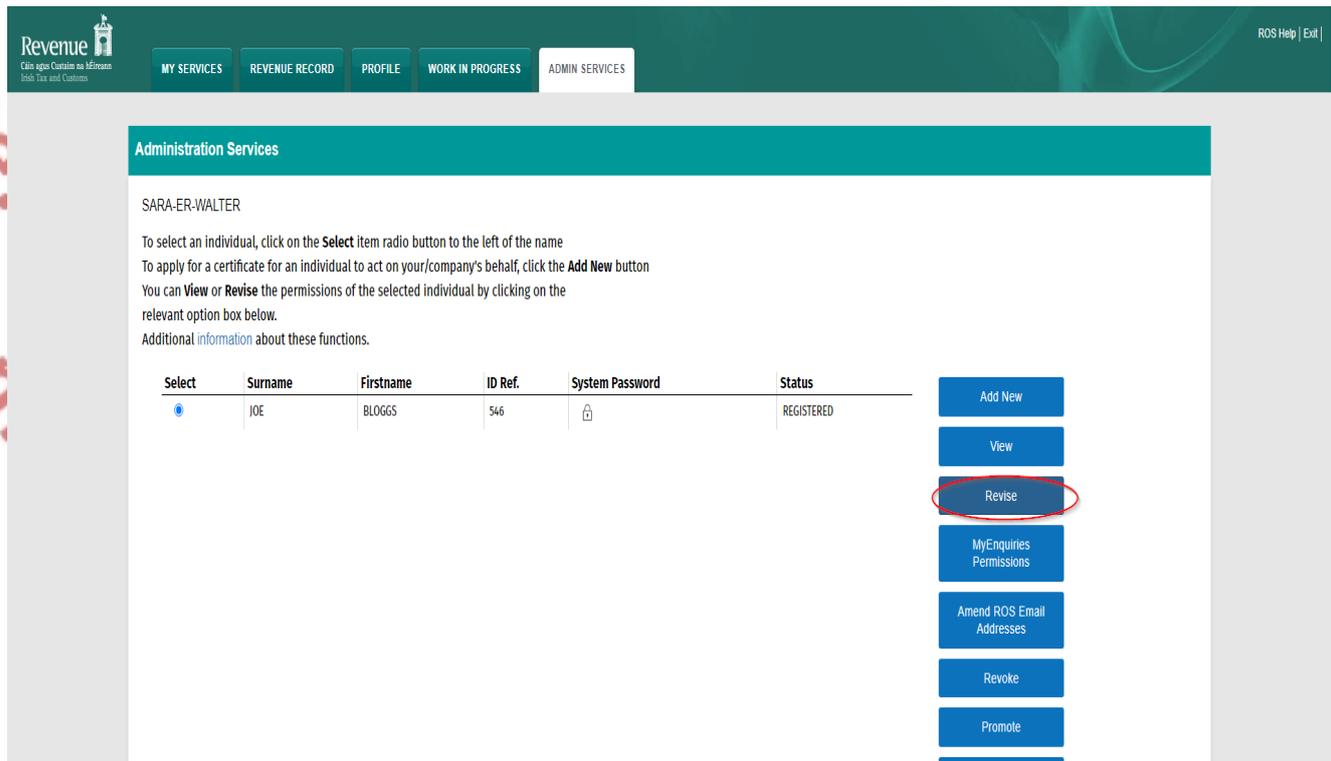


Figure 107: Admin Services Screen

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



The screenshot shows the Revenue Administration Services 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 this is a teal header for 'Administration Services'. The main content area displays the name 'SARA-ER-WALTER' and instructions on how to select an individual and apply for a certificate. A table lists individuals with columns for Select, Surname, Firstname, ID Ref., System Password, and Status. The first row shows 'JOE BLOGGS' with ID Ref. '546' and Status 'REGISTERED'. To the right of the table is a vertical stack of buttons: Add New, View, Revise (highlighted with a red circle), MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, and Promote.

Select	Surname	Firstname	ID Ref.	System Password	Status
<input checked="" type="radio"/>	JOE	BLOGGS	546	🔒	REGISTERED

Figure 108: Select individual and click revise

9.1.3 Select the Reporting Obligation and tick File. Ensure reporting obligation is selected to enable filing.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES **REVENUE RECORD** **PROFILE** **WORK**

Revise Permissions

SARA-E

You have selected : **BLOGGS JOE** ID Ref: **546** [◀ 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.
- To restrict access to specific PAYE-Emp Forms click on the **Restrict PAYE-Emp Forms** button
- Once you have completed your changes please click on the **Confirm** button
- Click the **Back** arrow above to return to Administration Services

Money Laundering Reporting Officer (MLRO)

- Please select 'Yes' if this certificate is for a MLRO In September 2020, Revenue introduced changes to how Suspicious Transaction Reports (STRs) are submitted. Revenue no longer accepts hard copy (paper) STRs from that date onwards. Reporting Entities and Money Laundering Reporting Officers (MLROs) are required to submit all STRs to Revenue, using Revenue's Online Service (ROS) only. Reporting Entities should continue to submit STRs to both Revenue and the Financial Intelligence Unit (FIU), as dual reporting remains a requirement.

Yes No

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
PAYE-Emp	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transit	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All Taxes/Procedures

Figure 109: Reporting Obligation screen

9.1.4 Select Yes under "Submit Registration". Click "Confirm".

Note:

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

All No

All Yes

Confirm

Figure 110: Select Submit Registration screen

Information subject to review and update position.

10 DAC7 Sample Files

10.1.1 Should you need to file a correction return, please refer to the correction [process](#).

Sample files are available below.

1. DPI401 Original File

Click [here](#) to access sample original/new file

2. DPI402 – Correction

Click [here](#) to access a sample correction file

3. DPI402 – Deletion

Click [here](#) to access a sample deletion file

10.1.2 Correction (OECD2) and deletion (OECD3) submissions can be submitted in the one file, but new (OECD1) records cannot be combined with correction or deletion.

Each Correct, Void or Amend submission is linked to the original file i.e. the CorrMessageRefId and CorrDocRefId fields in the new submissions will match the data in the originals.

11 File test facility

To check that a file is in the required format for acceptance by ROS please click [here](#).

12 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
UK	Gibraltar	GI
PT	Azores	PT
	Madeira	PT
FI	Åland Islands	FI

Figure 111: ISO Country Codes