

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](#).

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.

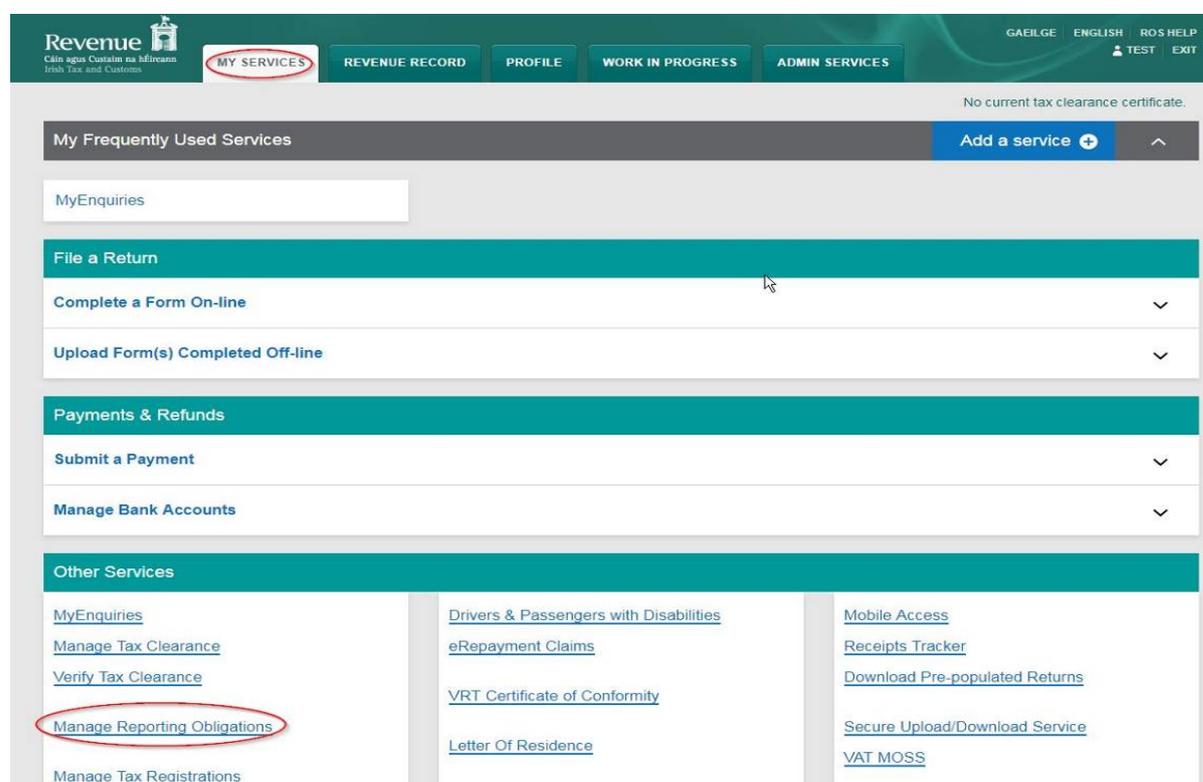


Figure 1: Customer My Services screen

1.1.3 Select “Register” opposite “DAC6”.

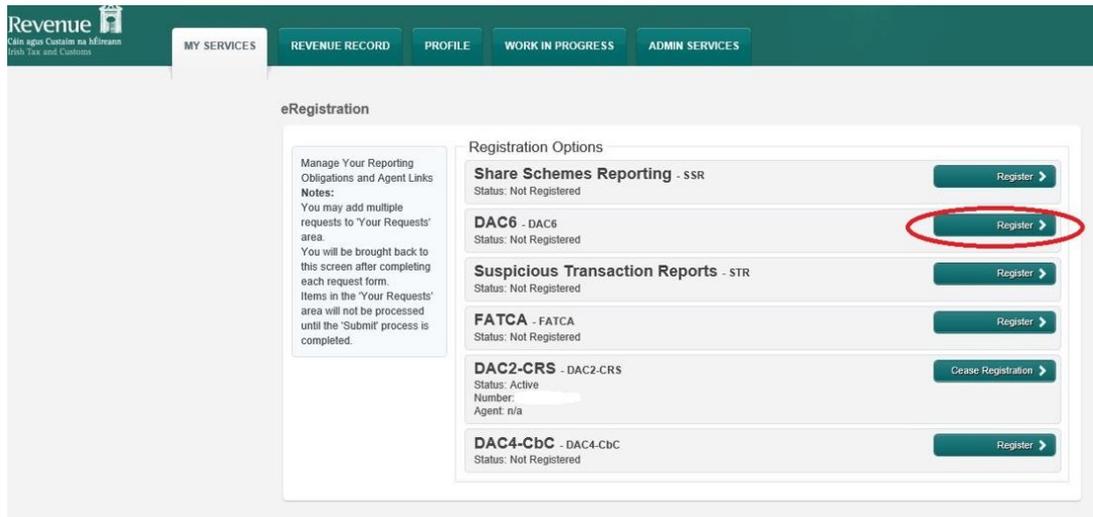


Figure 2: Customer DAC6 registration screen

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.

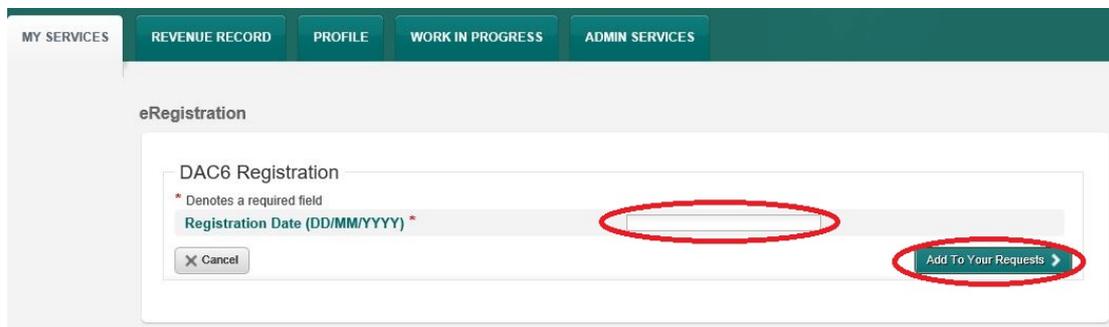


Figure 3: Customer DAC6 registration screen

- 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 - DAC6
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”.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return

Information  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate Test61200805  [Help](#)

Enter Password Password

Sign & Submit Back

0%

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.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Acknowledgement

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on the My Services tab.

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

Notice Number **4121207726N**

eRegistration summary:

Action	Status	Comments
Register DAC6	Success	

To return to My Services page click the OK button 

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.



Notice Number: 4121207726N This is a notice of the Registration Submitted to Revenue Commissioners on 29/04/2020 Date Submitted: 29/04/2020

eRegistration

DAC6 Reporting Obligation (New)

Registration Date	29/04/2020
Status	Success

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 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.

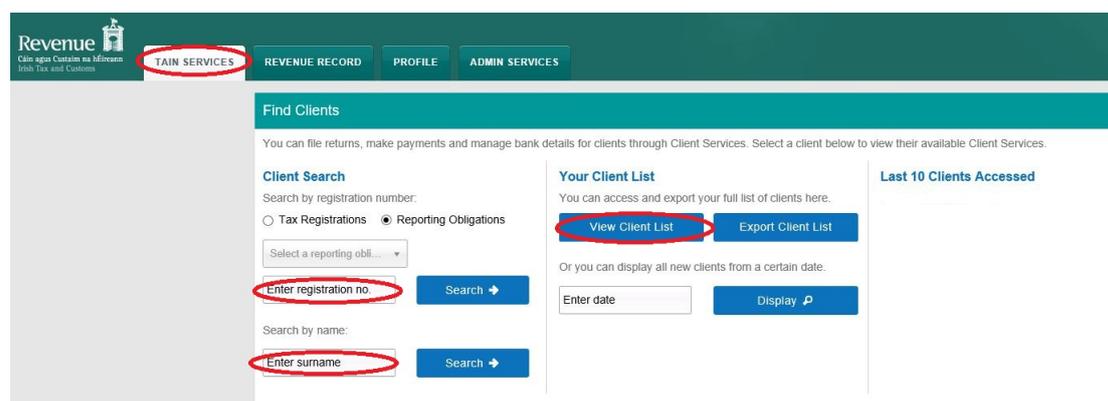


Figure 10: Tain Services screen

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

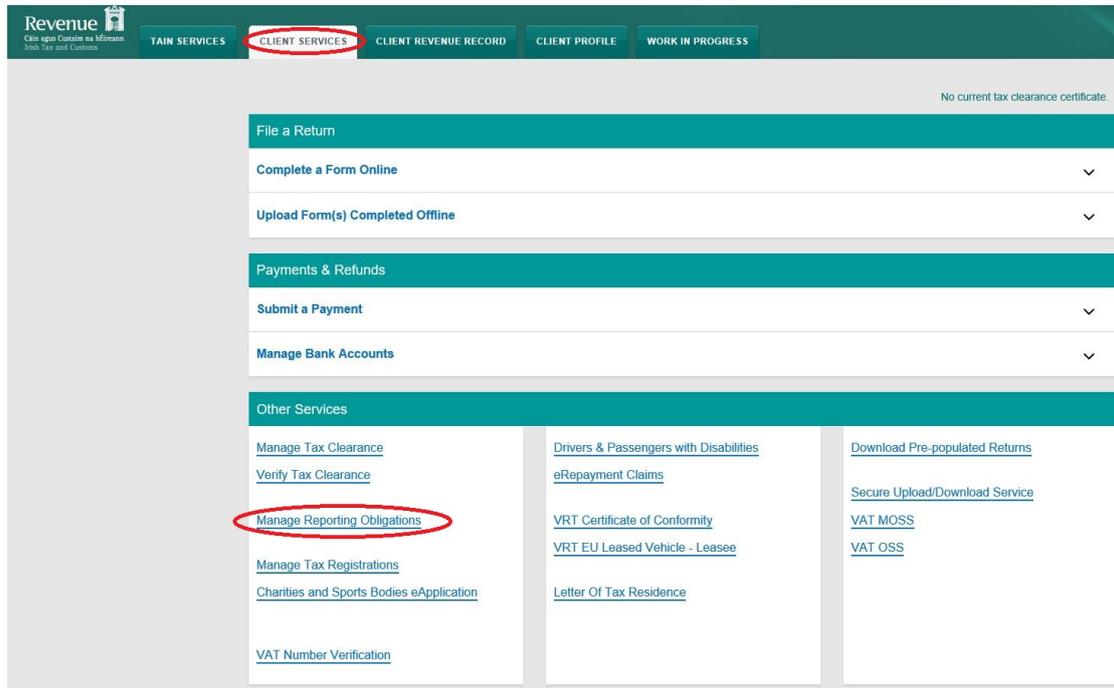


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC6”.

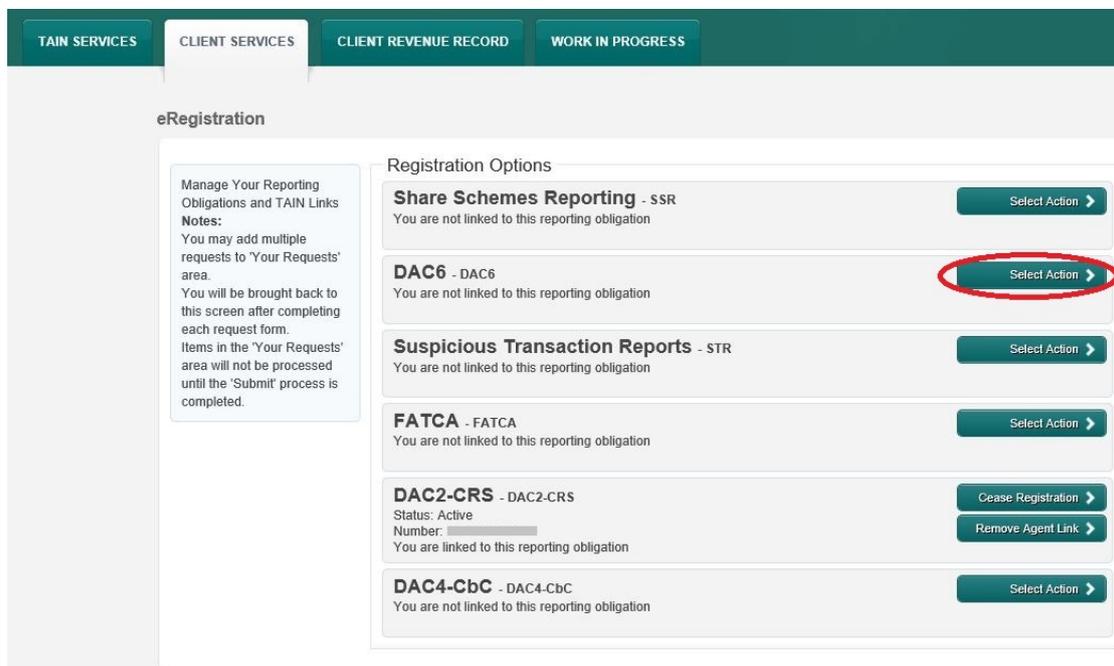


Figure 12: Agent DAC6 registration screen

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.

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.

Registration Options

Share Schemes Reporting - SSR
You are not linked to this reporting obligation
Select Action >

DAC6 - DAC6
You are not linked to this reporting obligation
[Add and link to a new registration](#)
[Link and cease an existing registration](#)
[Link only to an existing registration](#)
Select Action >

Suspicious Transaction Reports - STR
You are not linked to this reporting obligation
Select Action >

FATCA - FATCA
You are not linked to this reporting obligation
Select Action >

DAC2-CRS - DAC2-CRS
Status: Active
Number: ██████████
You are linked to this reporting obligation
Cease Registration >
Remove Agent Link >

DAC4-Cbc - DAC4-Cbc
You are not linked to this reporting obligation
Select Action >

Figure 13: Agent DAC6 registration screen

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

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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.

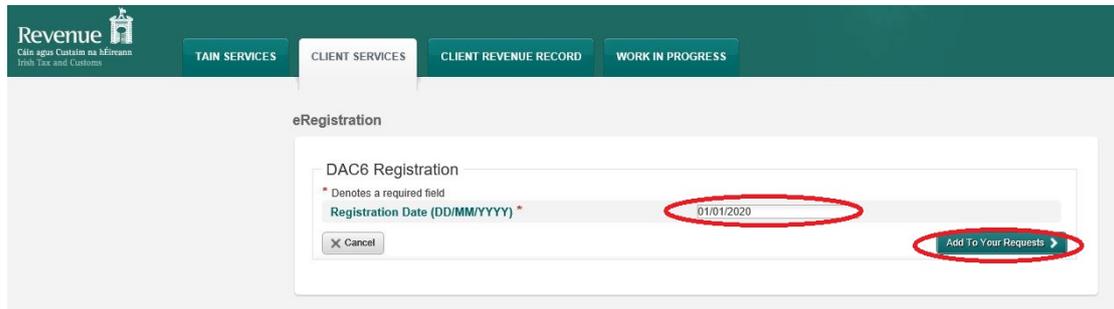
Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

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 DAC6 confirmation screen

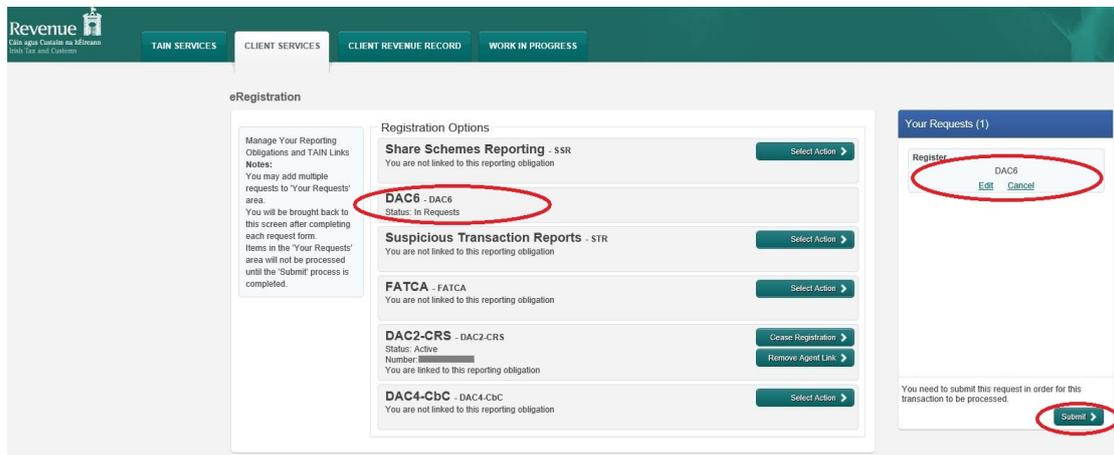
- 2.1.7 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation) and click “Add to Your Requests”.



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, there are 'Cancel' and 'Add To Your Requests' buttons. The 'Add To Your Requests' button is circled in red.

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. The main content area is titled 'eRegistration' and contains a 'Registration Options' section. The 'DAC6 - DAC6' option is highlighted with a red circle. Below it, there are options for 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. On the right side, there is a 'Your Requests (1)' panel. The 'Register' button is circled in red. Below the panel, there is a 'Submit' button circled in red.

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 is a navigation bar with the Revenue logo and four menu items: TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below this, the 'eRegistration' section is visible, containing a 'Summary' box. Inside the summary box, there is a section 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 highlighted with a red circle. 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, there is a line of text: '_____ confirms that TEST (_____) is to act as the agent in respect of the following taxes.' Below this, there is a box for 'DAC6 Reporting Obligation (New)' with a 'Registration Date' of 01/01/2020. Below this, there 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 lines for signatures: '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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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC6 Reporting Obligation (New)

Registration Date 01/01/2020

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

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.

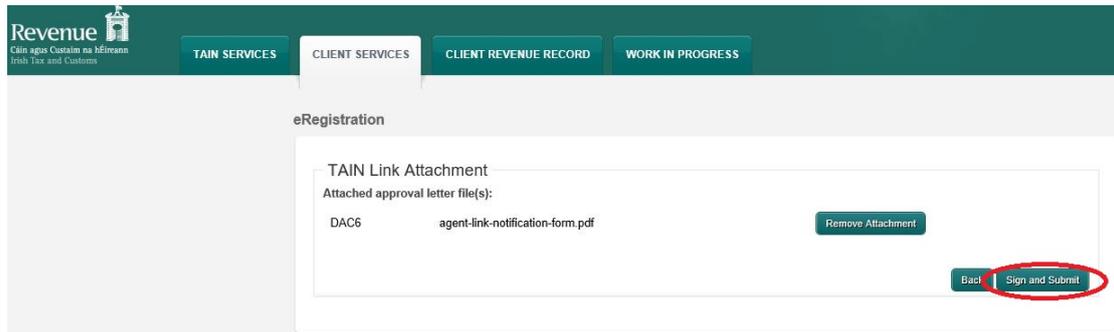
DAC6

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

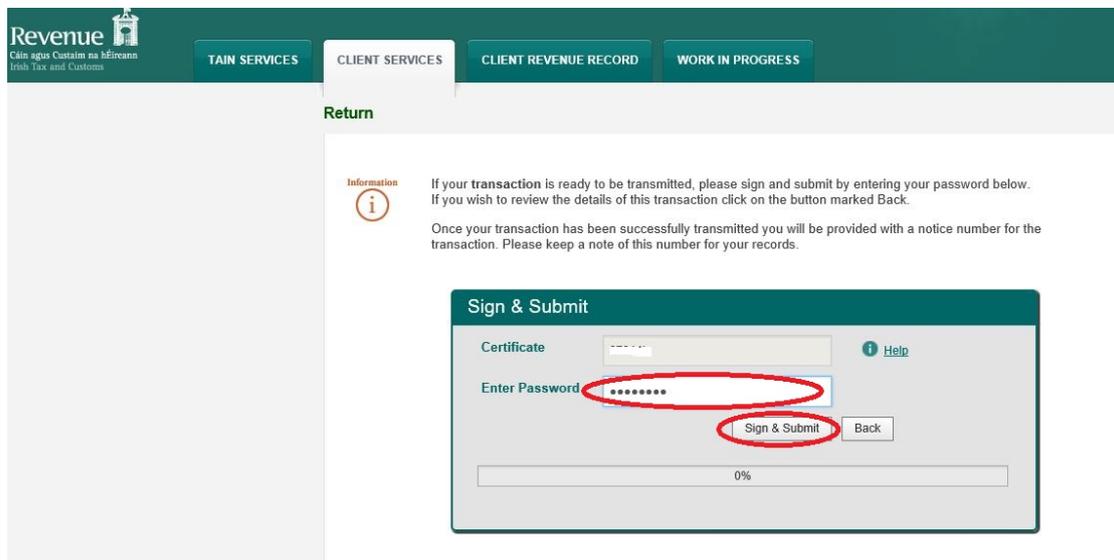
2.1.12 Click “Sign and Submit”.



The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with the Revenue logo and four tabs: TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the page title is 'eRegistration'. The main content area is titled 'TAIN Link Attachment' and contains the text 'Attached approval letter file(s):'. Below this, there is a table with one row: 'DAC6' and 'agent-link-notification-form.pdf'. To the right of the table is a 'Remove Attachment' button. At the bottom right of the main content area, there are two buttons: 'Back' and 'Sign and Submit'. The 'Sign and Submit' button is 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 the Revenue logo and four tabs: TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the page title is 'Return'. The main content area contains an 'Information' icon and the following 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 the text is a 'Sign & Submit' form. The form has a 'Certificate' field, an 'Enter Password' field, and a 'Sign & Submit' button. The 'Enter Password' field and the 'Sign & Submit' button are circled in red. There is also a 'Back' button and a 'Help' icon. At the bottom of the form, there is a progress bar showing '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).

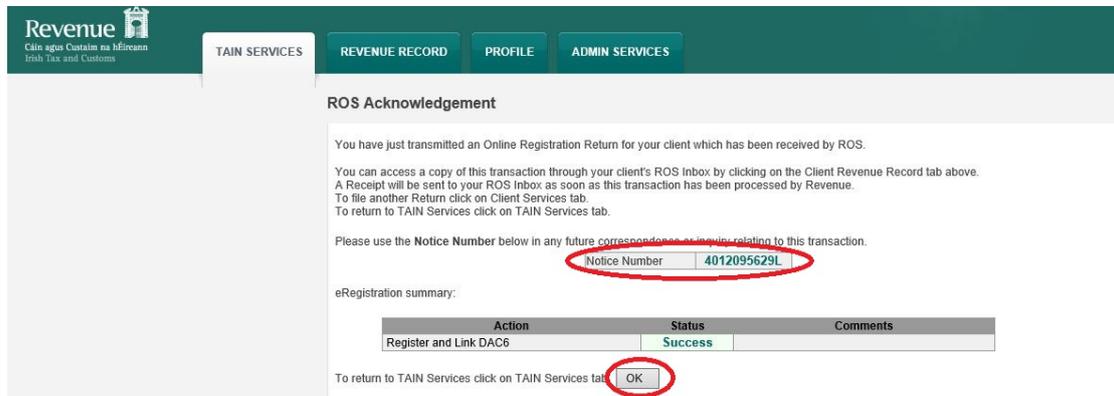


Figure 23: Agent DAC6 confirmation screen

- 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.

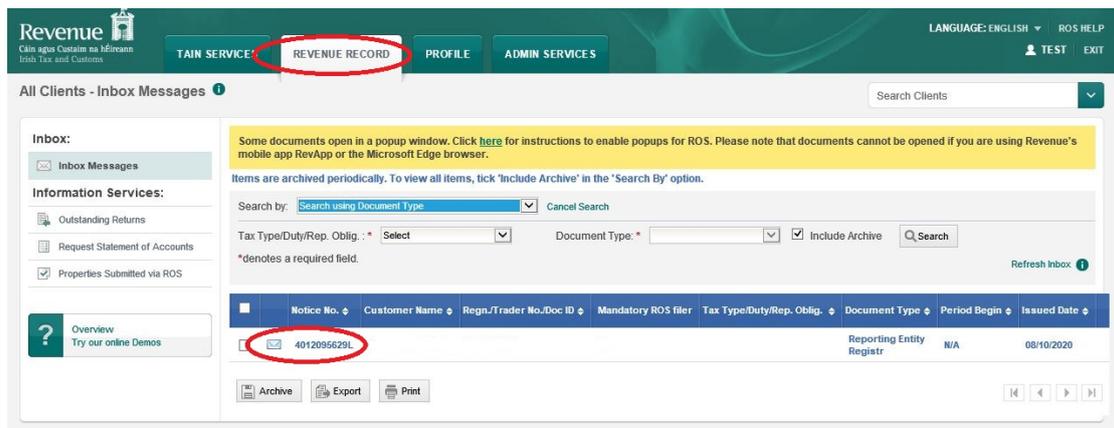


Figure 24: Agent Revenue Record screen

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

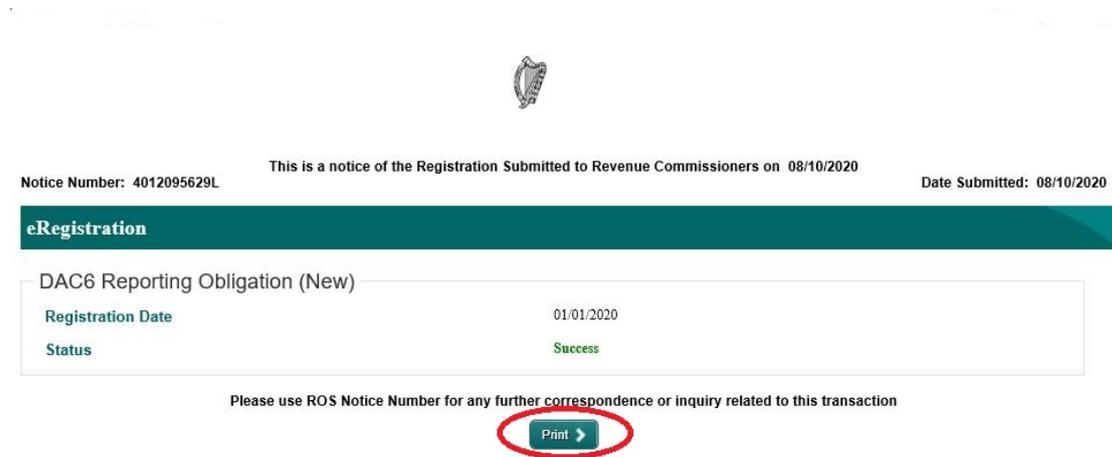


Figure 25: Agent DAC6 registration confirmation screen

- ❖ **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 shows the Revenue ROS interface. At the top, the 'TAIN SERVICES' menu item is circled in red. Below it, the 'Manage Tax Registrations' section is highlighted with a red border. This section is divided into two main areas: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' area includes a 'Tax Registrations' radio button, a 'Select a tax type...' dropdown, an 'Enter registration no.' field, an 'Enter name' field, and a 'Select tax type...' dropdown, with a 'Manage' button below. The 'Register New Revenue Customer' area includes a 'Register New Revenue Customer' button, a 'Register New Reporting Entity' button, and a 'Register for Import Scheme' button. The 'Find Clients' section above is also visible, showing search options for registration number and name.

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. The top navigation bar includes '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 and the 'Manage' button are highlighted with red circles. The right sidebar contains buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 27: Agent Manage Client Registrations screen

- 2.2.4 Alternatively, if the Agent wishes to register an existing Reporting Entity for a Reporting Obligation, select the “Reporting Obligations” radio button, followed by the “Reporting Obligation Type”, enter the “Registration Number”, followed by the “Name”, and then select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

The screenshot shows the Revenue Ireland web interface. At the top, there's a navigation bar with 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. Below this is the 'Find Clients' section, which includes a 'Client Search' area with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. The 'Reporting Obligations' option is selected. There are input fields for 'Select a tax type...', 'Enter registration no.', and 'Search by name: Enter surname'. To the right is the 'Your Client List' section with buttons for 'View Client List' and 'Export Client List'. Below this is the 'Manage Tax Registrations' section. Under 'Manage Client Registrations', the 'Reporting Obligations' radio button is selected. There are input fields for 'Select a reporting obli...', 'Enter registration no.', and 'Enter name'. A dropdown menu labeled 'Manage Reporting Obl...' is open, showing a list of options. A 'Manage' button is also visible. To the right is the 'Register New Revenue Customer' section with buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 28: Agent Manage Reporting Obligations 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.

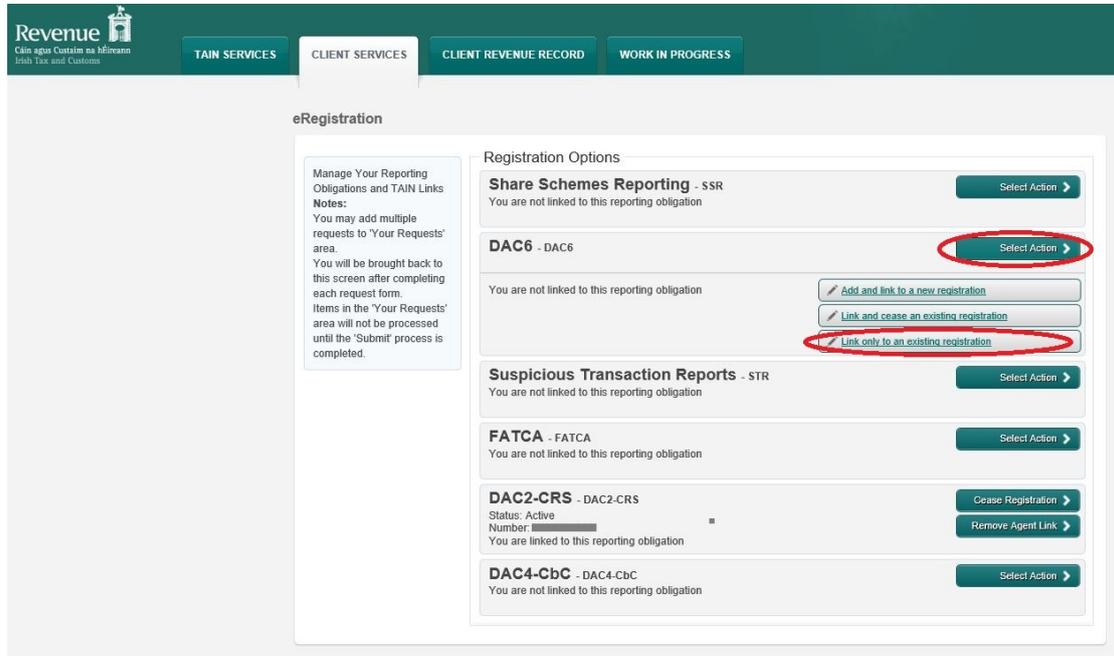


Figure 29: Agent DAC6 registration screen

2.2.6 Click “Confirm”.

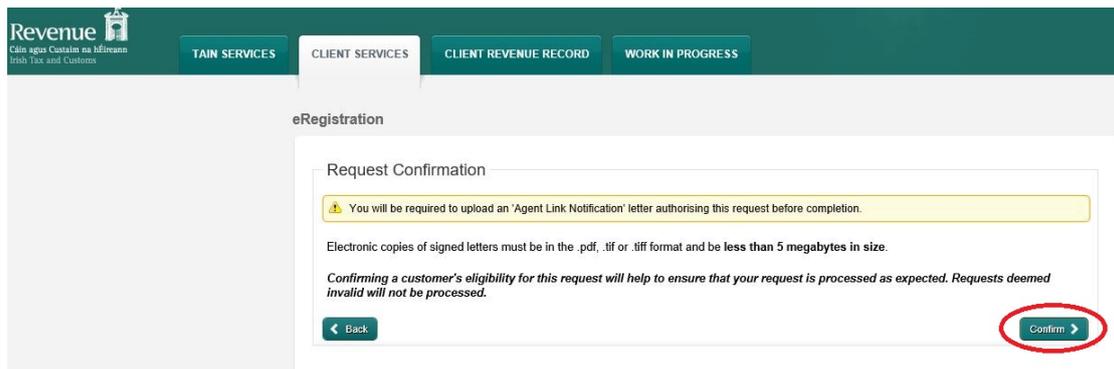


Figure 30: Agent DAC6 registration confirm screen

2.2.7 Click "Submit".

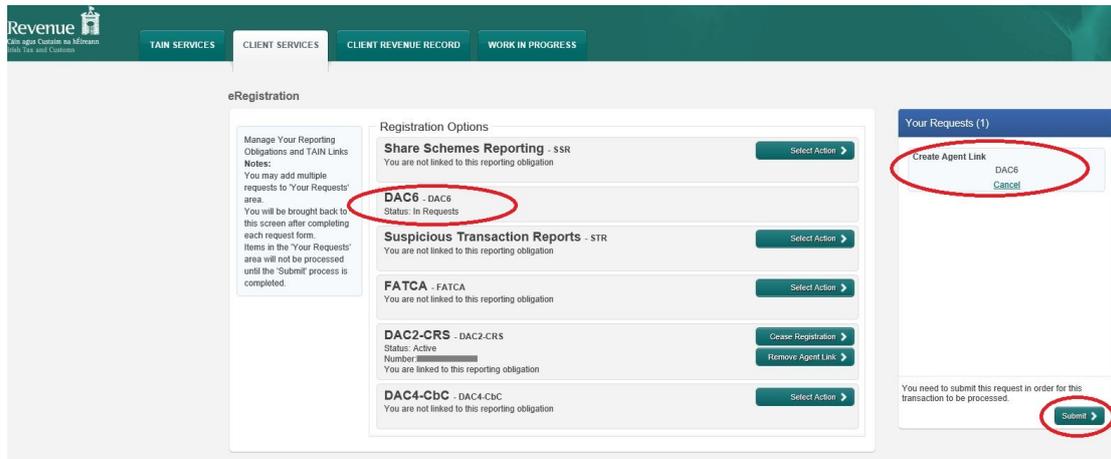


Figure 31: Agent DAC6 registration submit screen

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”.

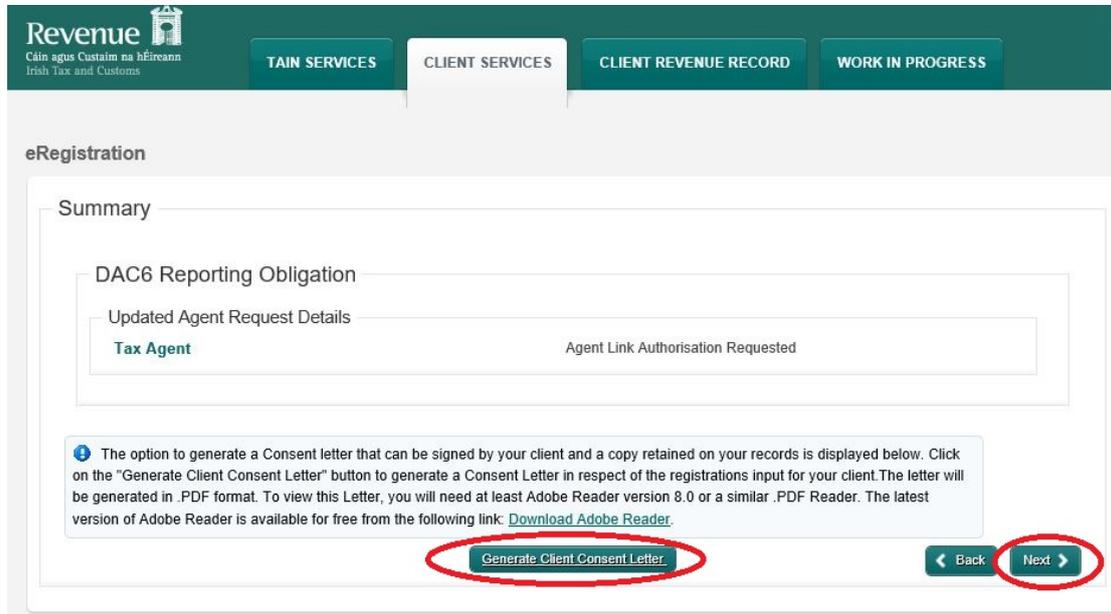


Figure 32: Agent generate client consent letter screen

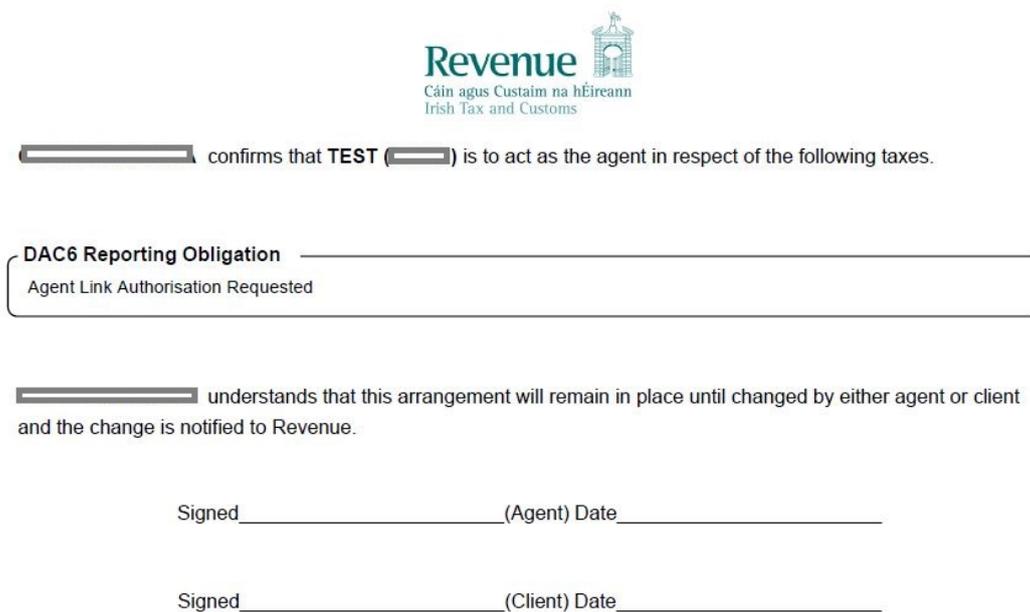


Figure 33: Agent client consent letter screen

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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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”.

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Cúla 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.

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, there's a search bar for clients. The main area displays an inbox message with a yellow banner providing instructions on document opening. Below the banner, there's a search filter section with dropdowns for 'Search by', 'Tax Type/Duty/Rep. Oblig.', and 'Document Type', along with an 'Include Archive' checkbox and a 'Search' button. A table below shows a list of messages, with the first row containing the notice number '4012095629L' circled in red. The table columns include Notice No., Customer Name, Regn./Trader No./Doc ID, Mandatory ROS filer, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. At the bottom of the table, there are 'Archive', 'Export', and 'Print' buttons.

Figure 38: Agent Revenue Record screen

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

The screenshot shows the eRegistration confirmation screen. At the top, there's a harp icon. Below it, the text reads: 'This is a notice of the Registration Submitted to Revenue Commissioners on 08/10/2020'. On the left, 'Notice Number: 40230044721' and on the right, 'Date Submitted: 08/10/2020'. The main content area has a green header 'eRegistration' and a white box containing the following information: 'DAC6 Reporting Obligation', 'Updated Agent Request Details', 'Tax Agent', and 'Agent Link Authorisation Requested'. Below this, the status is 'Success'. At the bottom, there's a message: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction'. A 'Print' button with a right-pointing arrow is circled in red.

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.

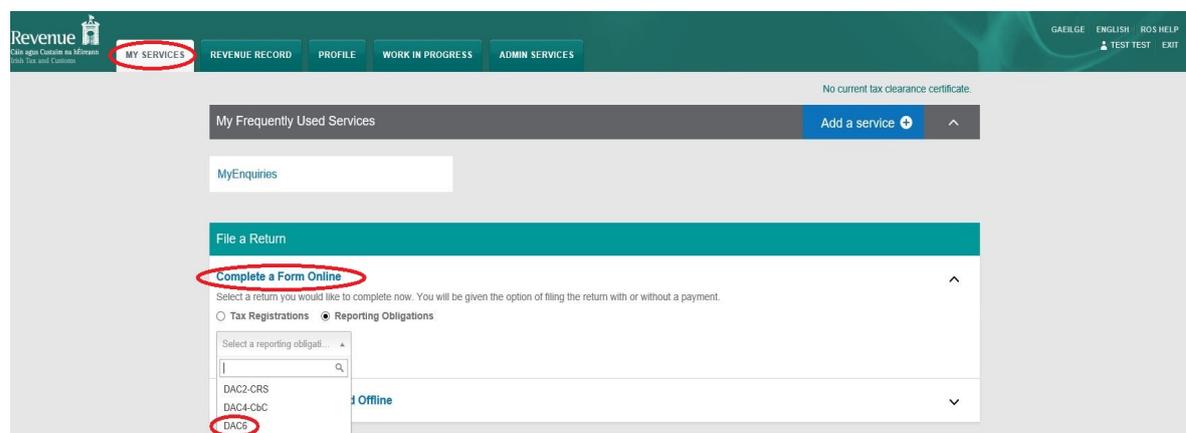


Figure 40: Customer file a DAC6 return screen

3.1.2 Click “Submit”.

The screenshot shows the Revenue website interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a 'My Frequently Used Services' section with an 'Add a service' button. The main content area is titled 'File a Return' and includes a 'Complete a Form Online' section. Under this section, there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter selected. Below the radio buttons are two dropdown menus, both labeled 'DAC6', and a blue 'Submit' button. Red circles highlight the second 'DAC6' dropdown and the 'Submit' button. At the bottom of the section, there is a link for 'Upload Form(s) Completed Offline'.

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 website interface for the 'DAC6 Return' facility. The header includes the Revenue logo and the title 'DAC6 Return'. Below the header, there is a section titled 'DAC6 Online Return Facility' with a quote: "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 the quote, there is a question: 'Please select the format for this submission.' with two radio buttons: 'Online Form' and 'XML File Upload', with the latter selected. Below this, there is a question: '* Is this a marketable arrangement?' with a dropdown menu showing 'Please Select'. At the bottom, there are three buttons: 'Back', 'Save', and 'Next'. Red circles highlight the 'XML File Upload' radio button, the 'Please Select' dropdown menu, and the 'Next' button.

Figure 42: Customer DAC6 xml file upload screen

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

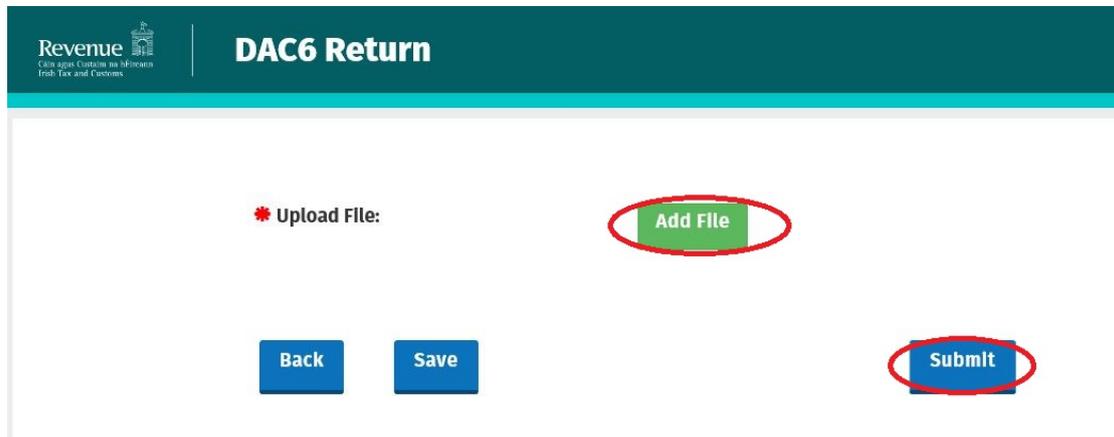


Figure 43: Customer add XML file & submit screen

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

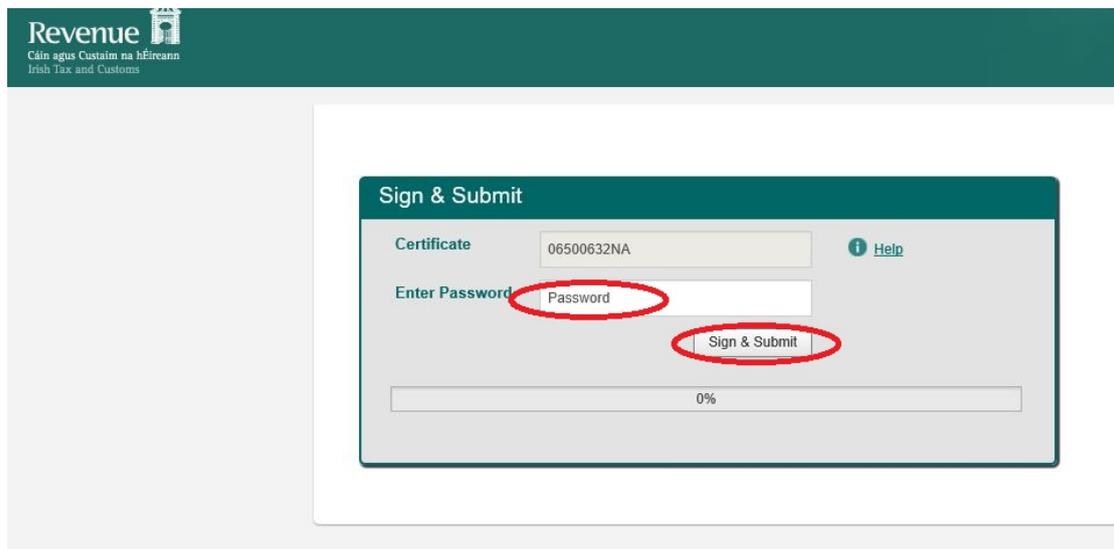


Figure 44: Customer sign and submit password screen

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

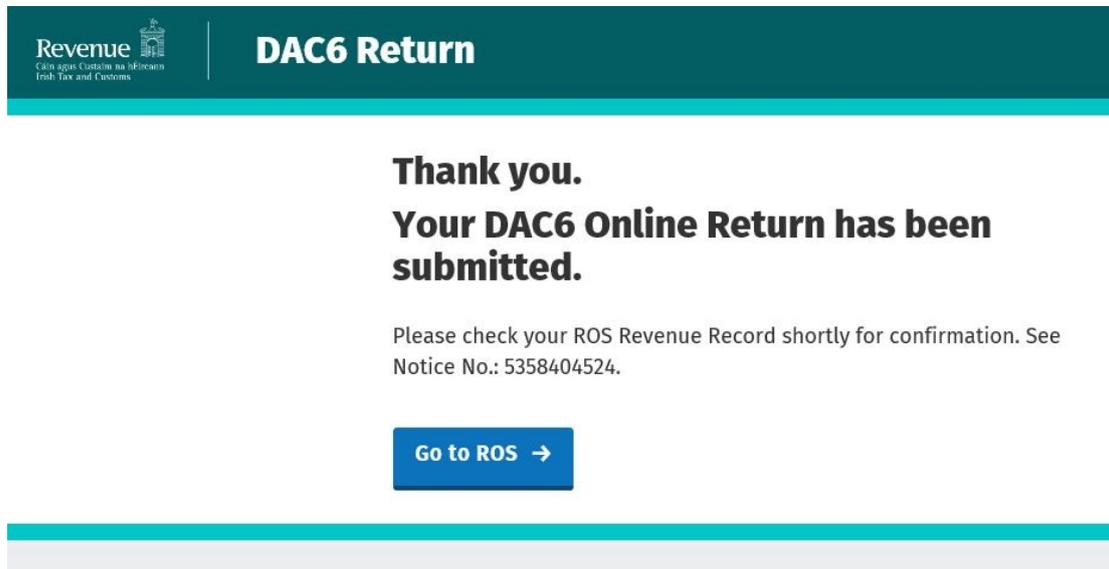


Figure 45: Customer DAC6 return confirmation screen

- 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.

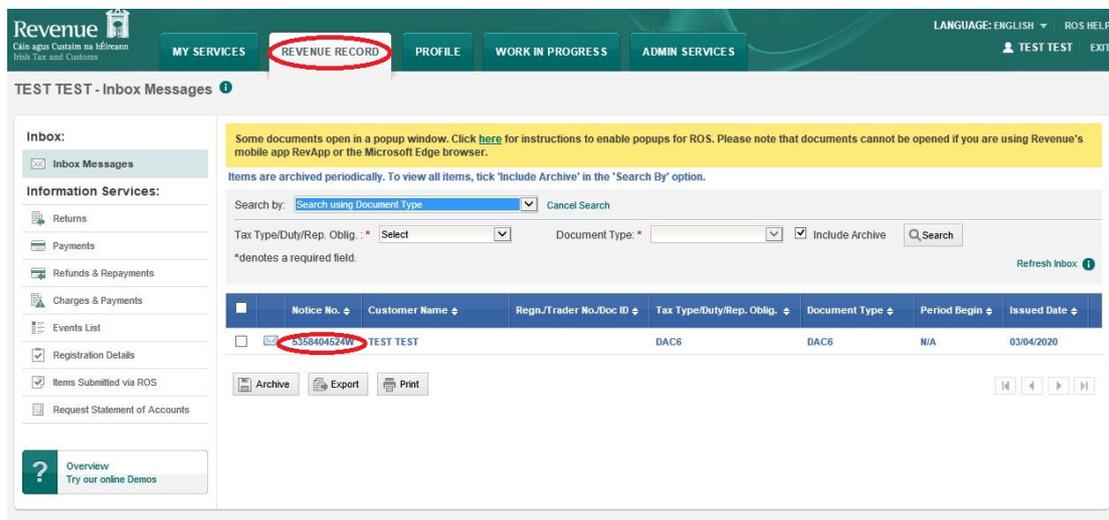
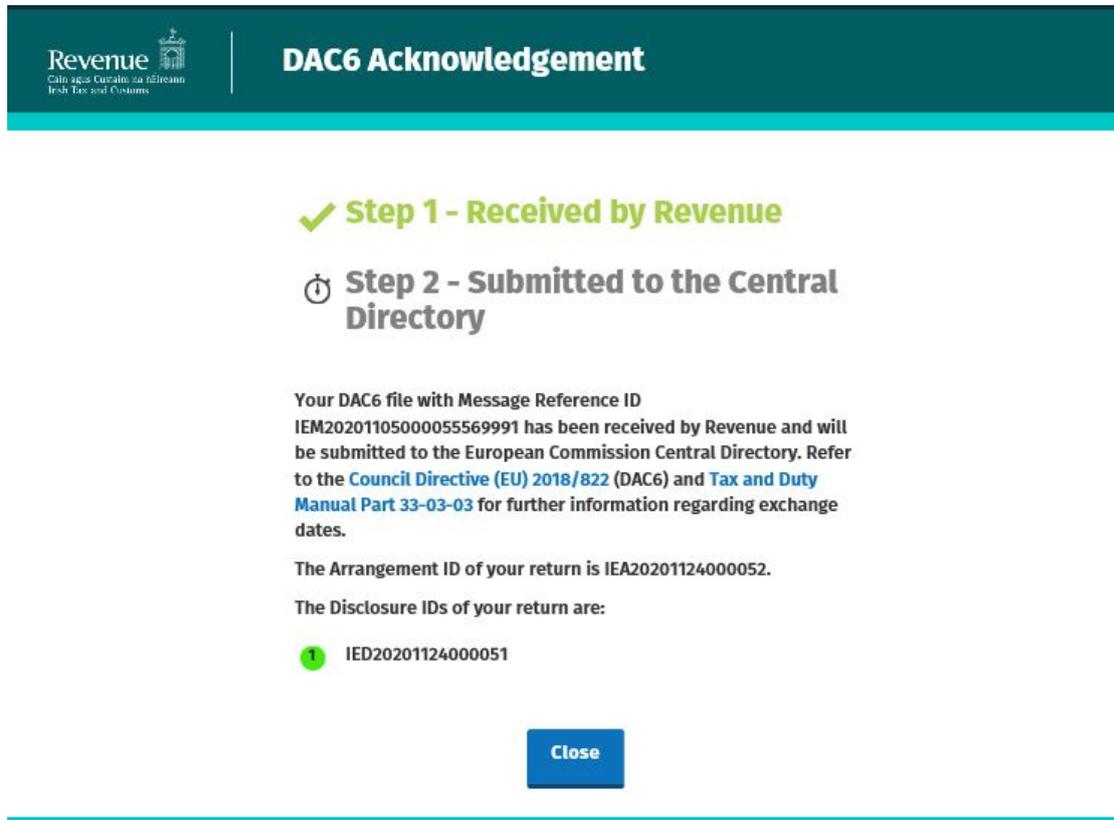


Figure 46: Customer Revenue Record screen

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



Revenue
Cúin agus Cúram 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.

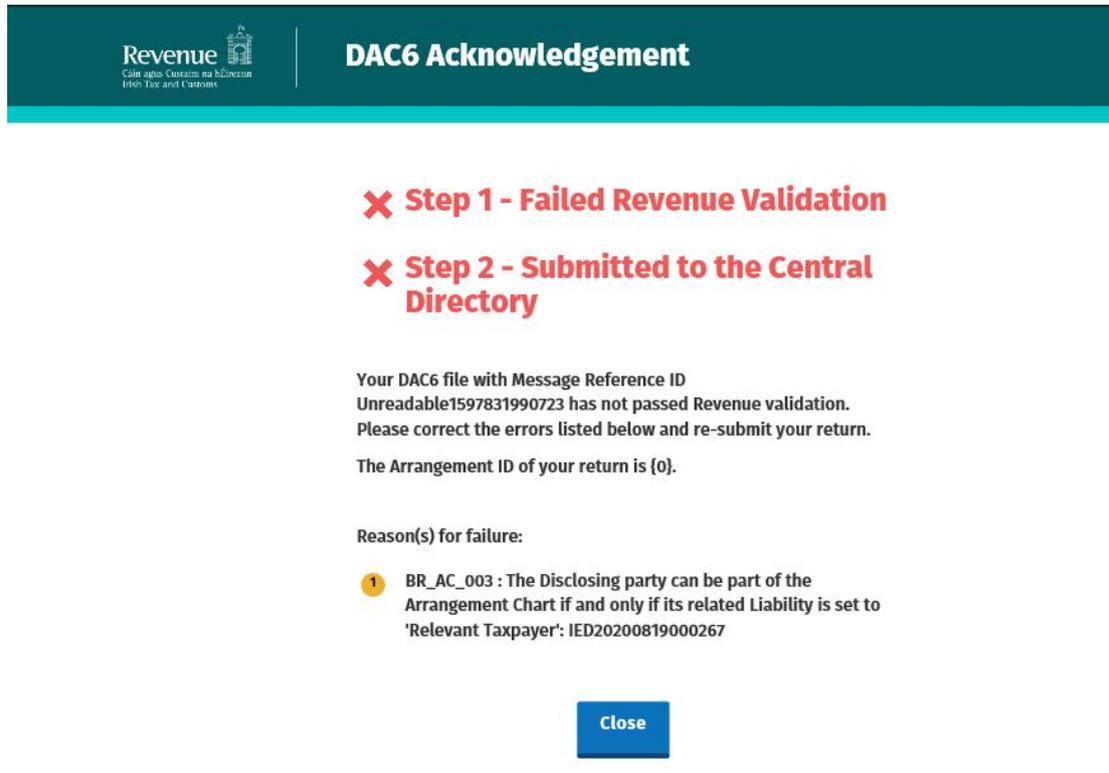
The Disclosure IDs of your return are:

- 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.

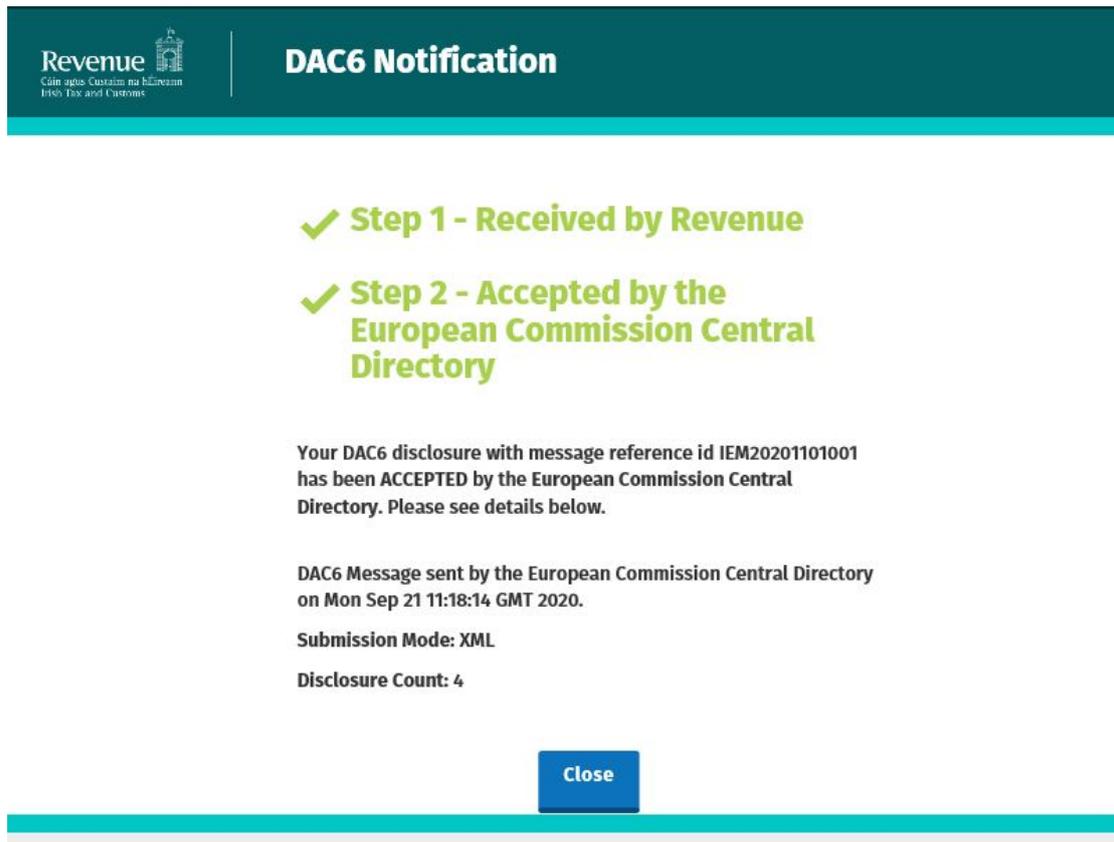


The screenshot shows a dark teal header with the Revenue logo on the left and the title "DAC6 Acknowledgement" in white. Below the header, the main content area is white. It features two red error messages, each preceded by a red 'X' icon: "Step 1 - Failed Revenue Validation" and "Step 2 - Submitted to the Central Directory". Below these, 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 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.



The screenshot shows a notification from Revenue. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is the title 'DAC6 Notification'. Below the title, there are two green checkmarks indicating successful steps: 'Step 1 - Received by Revenue' and 'Step 2 - Accepted by the European Commission Central Directory'. The main body of the notification states: 'Your DAC6 disclosure with message reference id IEM20201101001 has been ACCEPTED by the European Commission Central Directory. Please see details below.' Below this, it provides further details: 'DAC6 Message sent by the European Commission Central Directory on Mon Sep 21 11:18:14 GMT 2020.', 'Submission Mode: XML', and 'Disclosure Count: 4'. At the bottom center of the notification area is a blue button labeled '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
Cánagás 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

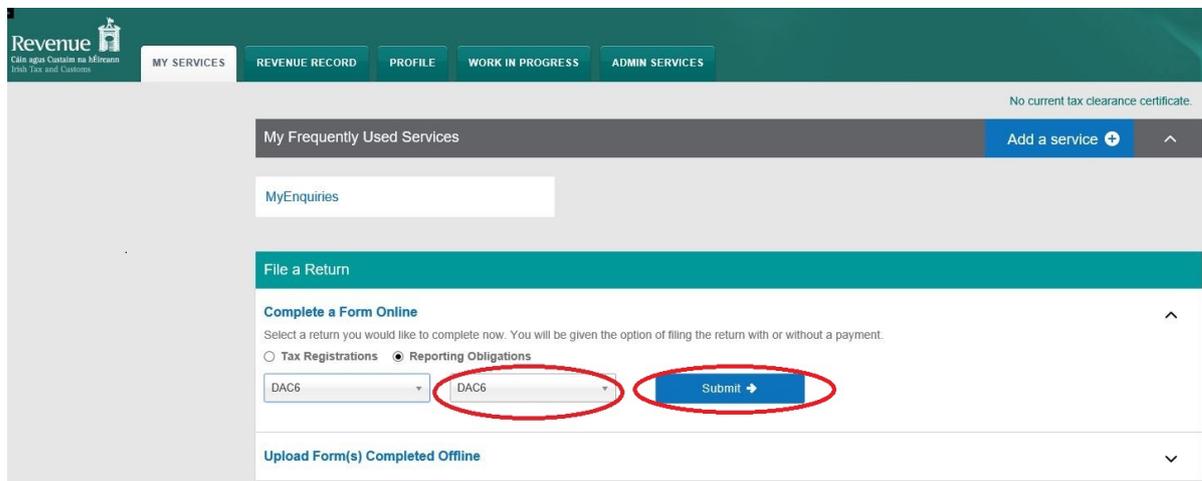
Figure 50: Customer DAC6 rejected status screen

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 ROS 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, there is a section for 'My Frequently Used Services' with an 'Add a service' button. The main content area is titled 'File a Return' and contains a sub-section 'Complete a Form Online'. Under this sub-section, there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with 'Reporting Obligations' selected. Below the radio buttons, there are two dropdown menus, both showing 'DAC6'. The second dropdown menu is circled in red. To the right of the second dropdown menu is a blue 'Submit' button with a right-pointing arrow, also circled in red. At the bottom of 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 Commissioners
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
Linn 2008, Clontarf, Co. Dublin
Link Tax and Customs

Hello Gaeilge Sign out

DAC6 Return

DisclosureInformation

* **ImplementingDate** Unknown

Reason

* **Disclosure_Name**

* **Disclosure_Description**

Language:

* **National Provision**

Language:

* **Amount** Unknown

* **currCode**

* **MainBenefitTest1**

* **Hallmark**

* **ConcernedMSs**

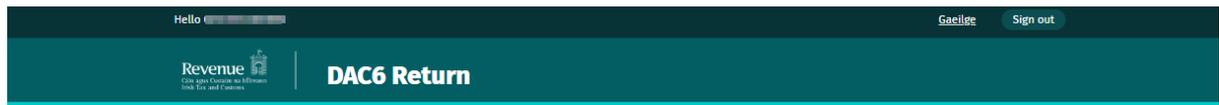
[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#) •

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

* LastName	<input type="text"/>
Generation Identifier	<input type="text"/>
Suffix	<input type="text"/>
General Suffix	<input type="text"/>
* BirthDate	<input type="text" value="YYYY-MM-DD"/> <input checked="" type="checkbox"/> Unknown
* BirthPlace	<input type="text"/> <input checked="" type="checkbox"/> Unknown
(i) TIN	<input type="text"/>
IssuedBy	<input type="text" value="Please Select"/> <input type="button" value="-"/> <input type="button" value="+"/> <input checked="" type="checkbox"/> Unknown
Ind Tin Unknown	<input checked="" type="checkbox"/> Unknown
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"/>

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

Revenue
Cúir agus Cúiríocht na hÉireann
1000, Tax and Customs

Hello [Avatar] Gaeilge Sign out

DAC6 Return

DISCLOSING:

* ID
 Individual
 Entity

* organisationName

i TIN

IssuedBy

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

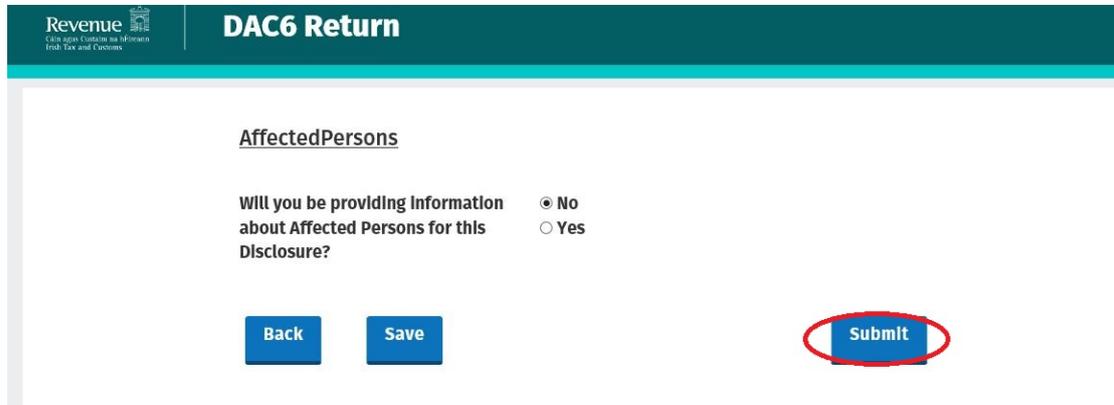
City

The image shows a web form for Customer DAC6. It contains the following elements:

- 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'.
- Capacity**: A dropdown menu with 'Please Select'.
- Navigation**: Three 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
Cúla agus Cúrsaí na hÉireann
Trád, Tair and Customs

DAC6 Return

AffectedPersons

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

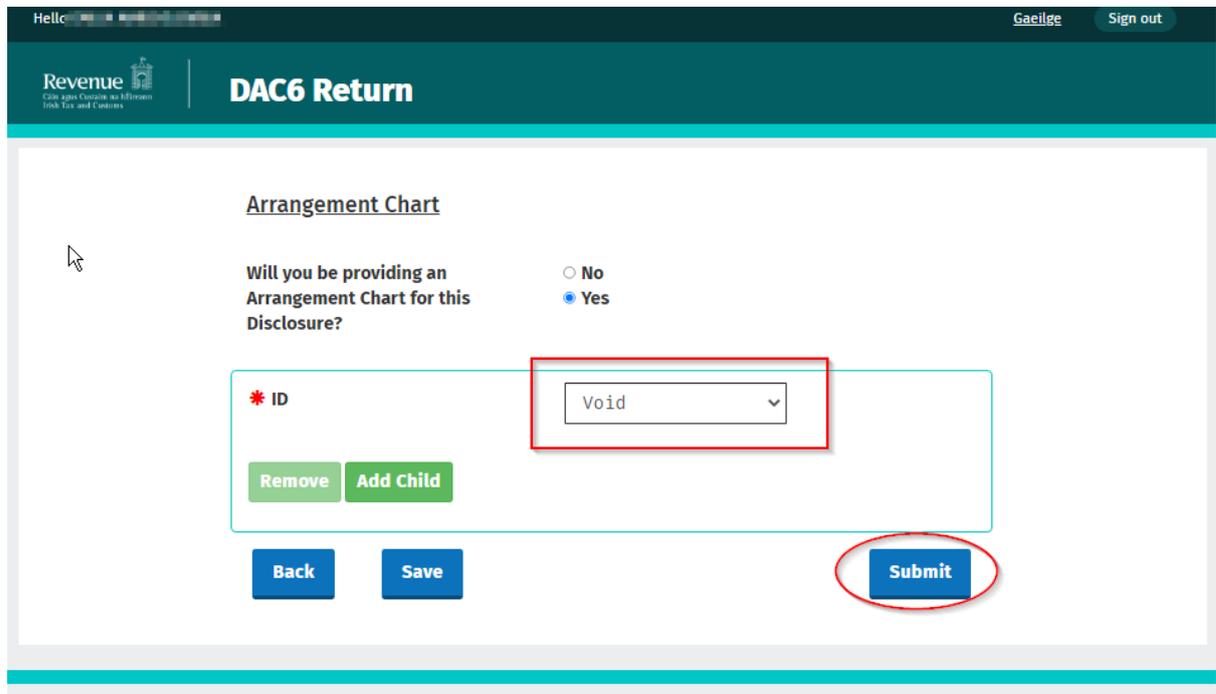
No
 Yes

Back Save Submit

Figure 56: Customer DAC6 submit form screen

3.2.7 Addition of 'Void' to the ID dropdown

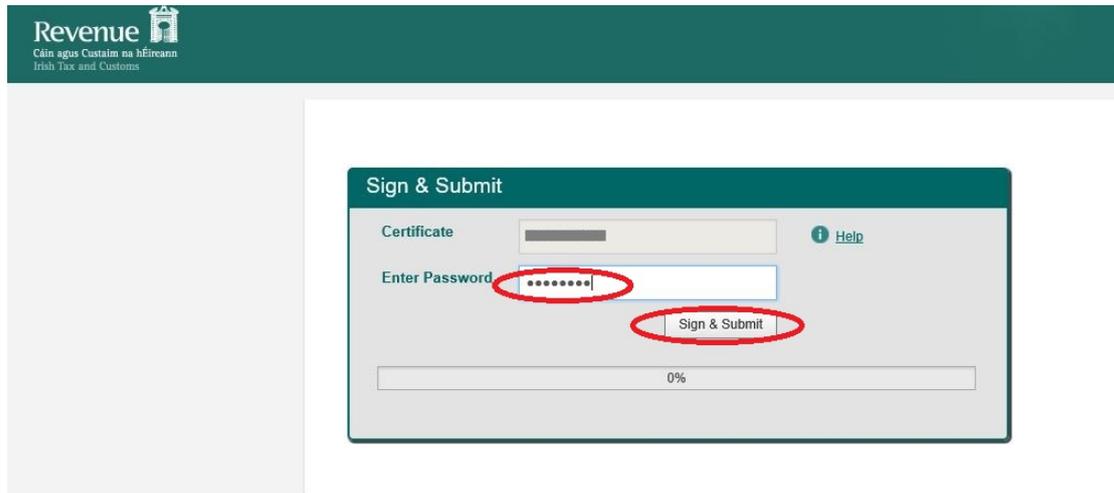
Should the top level of the Arrangement chart be unknown, please select 'Void' from the dropdown.



The screenshot shows the 'Arrangement Chart' section of a 'DAC6 Return' form. At the top, there is a header with 'Hello', 'Gaeilge', and 'Sign out'. Below this is the 'Revenue' logo and the title 'DAC6 Return'. The main content area is titled 'Arrangement Chart' and contains a question: 'Will you be providing an Arrangement Chart for this Disclosure?'. There are two radio buttons: 'No' (unselected) and 'Yes' (selected). Below the question is a table with one row. The table has a red asterisk and the text '* ID' in the first column. The second column contains a dropdown menu with 'Void' selected. Below the table are two green buttons: 'Remove' and 'Add Child'. At the bottom of the form are three blue buttons: 'Back', 'Save', and 'Submit'. The 'Submit' button is circled in red. The 'Void' dropdown is also highlighted with a red box.

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 has a title bar "Sign & Submit" and a "Help" link. It contains a "Certificate" field with a greyed-out input box, an "Enter Password" field with a masked password "*****" (circled in red), and a "Sign & Submit" button (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.

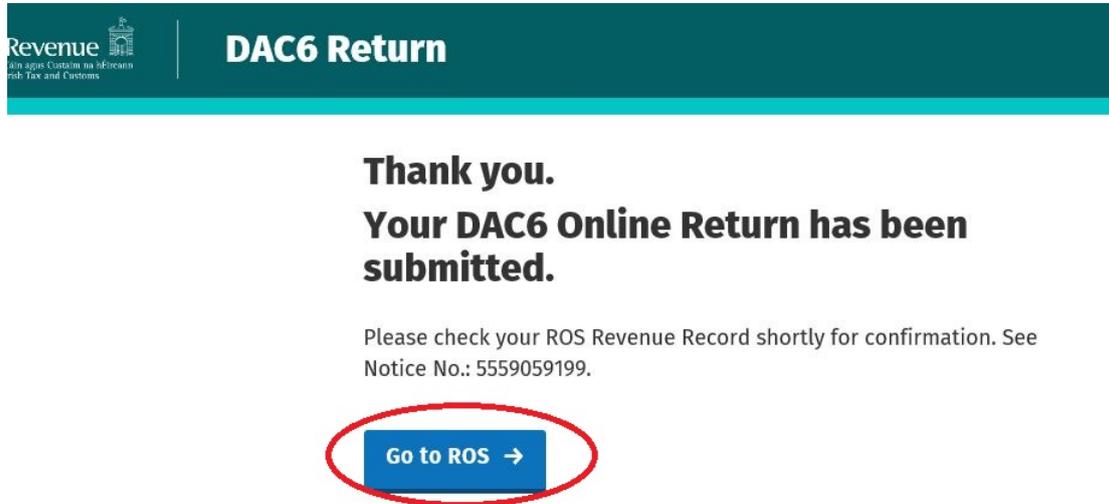


Figure 59: Customer DAC6 confirmation screen

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.

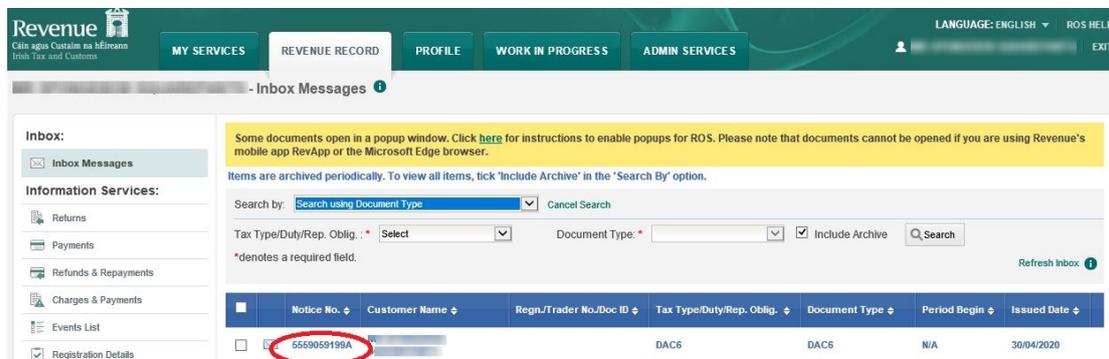
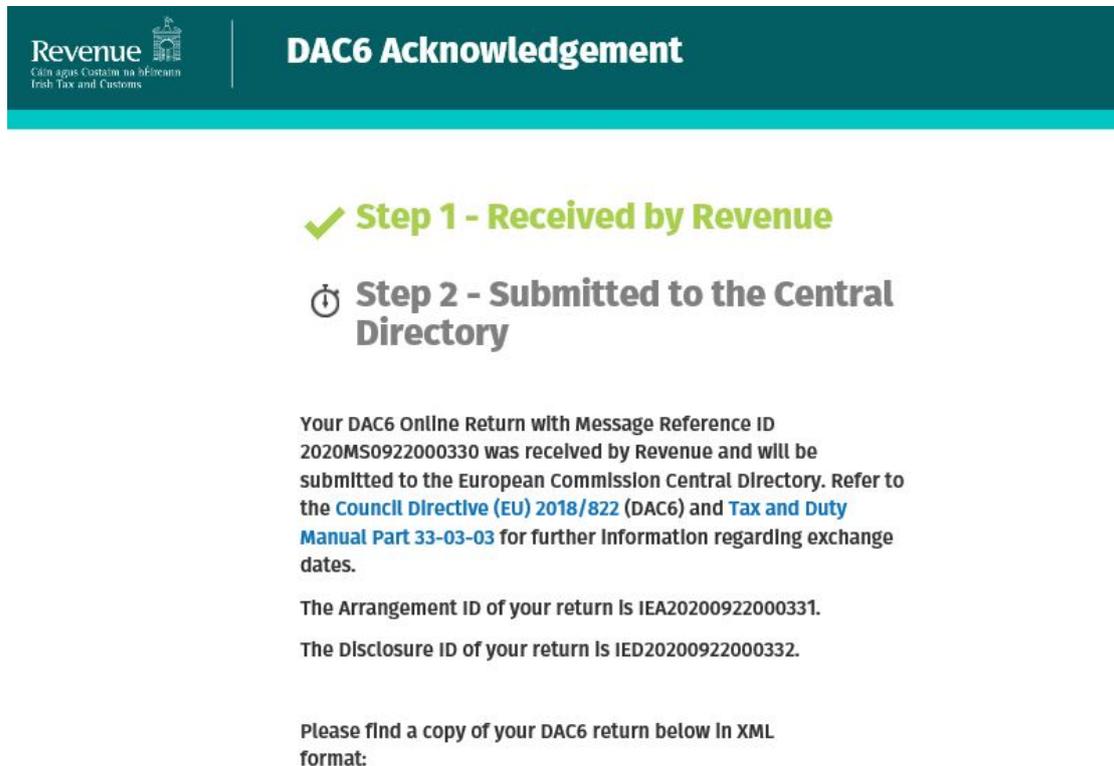


Figure 60: Customer Revenue Record screen

- 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.



The screenshot shows a dark teal header with the Revenue logo on the left and the title "DAC6 Acknowledgement" in white. Below the header, a green checkmark icon is followed by the text "Step 1 - Received by Revenue". A clock icon is followed by "Step 2 - Submitted to the Central Directory". The main body of the screen contains the following text:

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 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}.' Under 'Reason(s) for failure:', there is one error: '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'. A blue 'Close' button is at the bottom.

Revenue
Cáin níos Gúatair na hÉireann
1999 Tax and Customs

DAC6 Acknowledgement

✘ Step 1 - Failed Revenue Validation

✘ Step 2 - Submitted to the Central Directory

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}.

Reason(s) for failure:

- 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

Close

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

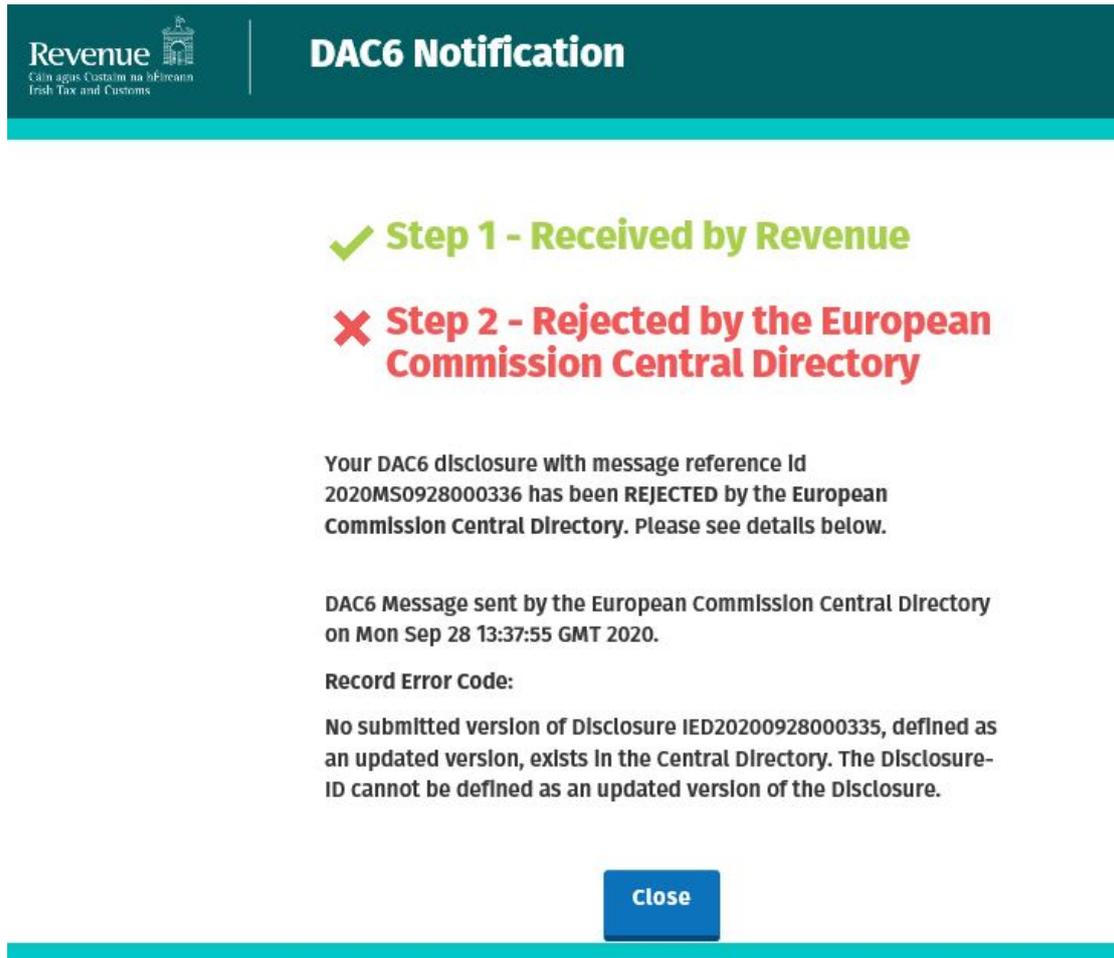
Disclosure Count: 1

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.

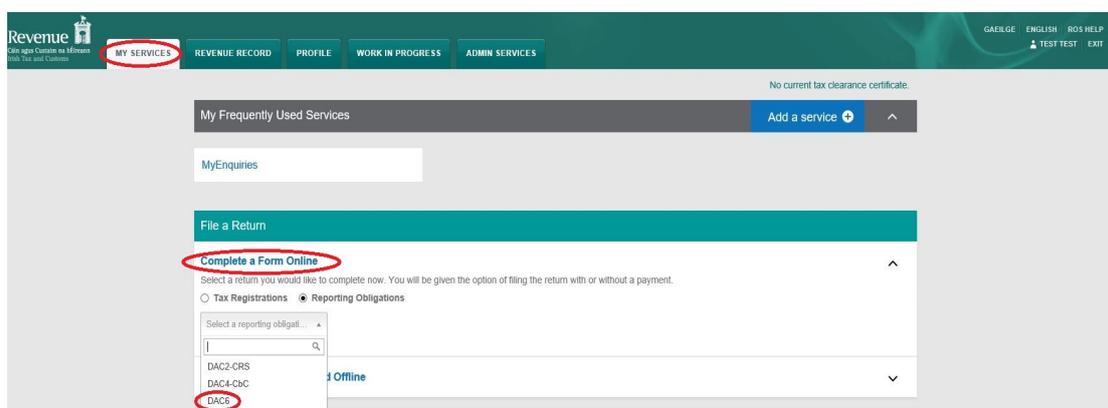


Figure 66: Customer File a DAC6 return screen

- 3.3.2 Click "Submit".

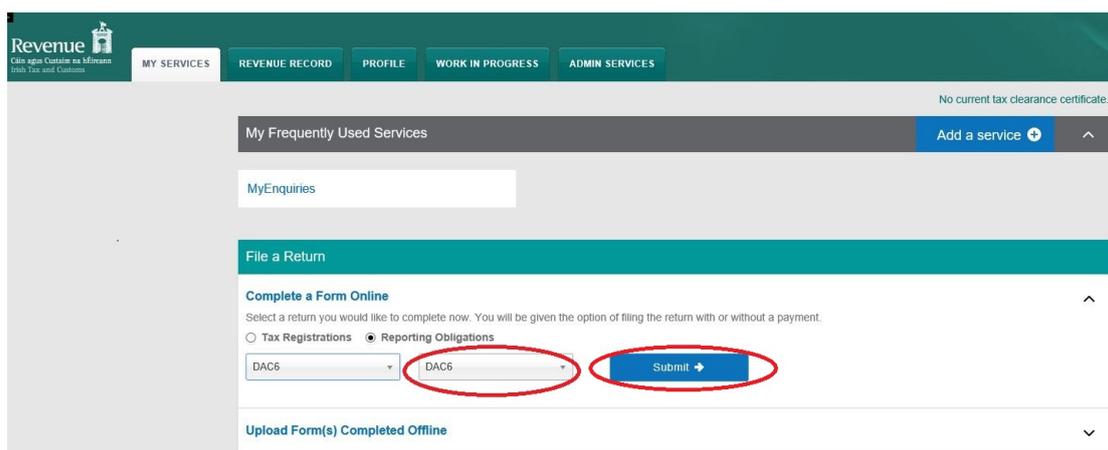
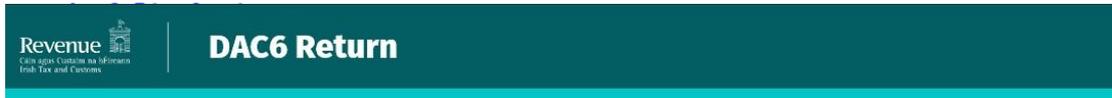


Figure 67: Customer Submit a DAC6 screen

- 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 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

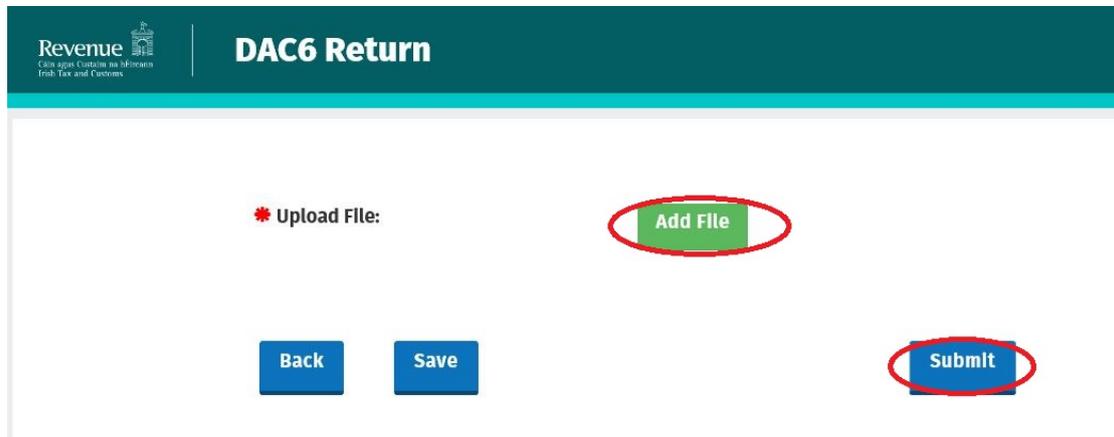
Back

Save

Next

Figure 68: Customer DAC6 XML File Upload screen

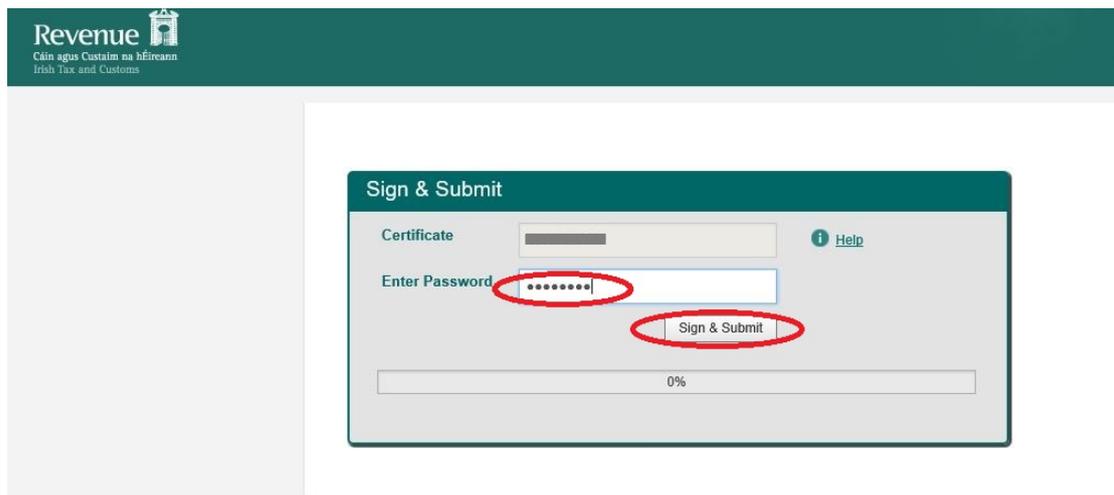
- 3.3.4 Select “Add File”, upload file from computer storage and then click “Submit”.



The screenshot shows the '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 labeled 'Upload File:' with a red asterisk icon. To the right of this label is a green button labeled 'Add File', which is circled in red. Below the 'Upload File:' section are three blue buttons: 'Back', 'Save', and 'Submit'. The 'Submit' button is also circled in red.

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 '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. To the right of the password field is a 'Sign & Submit' button, also circled in red. Below the password field 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.

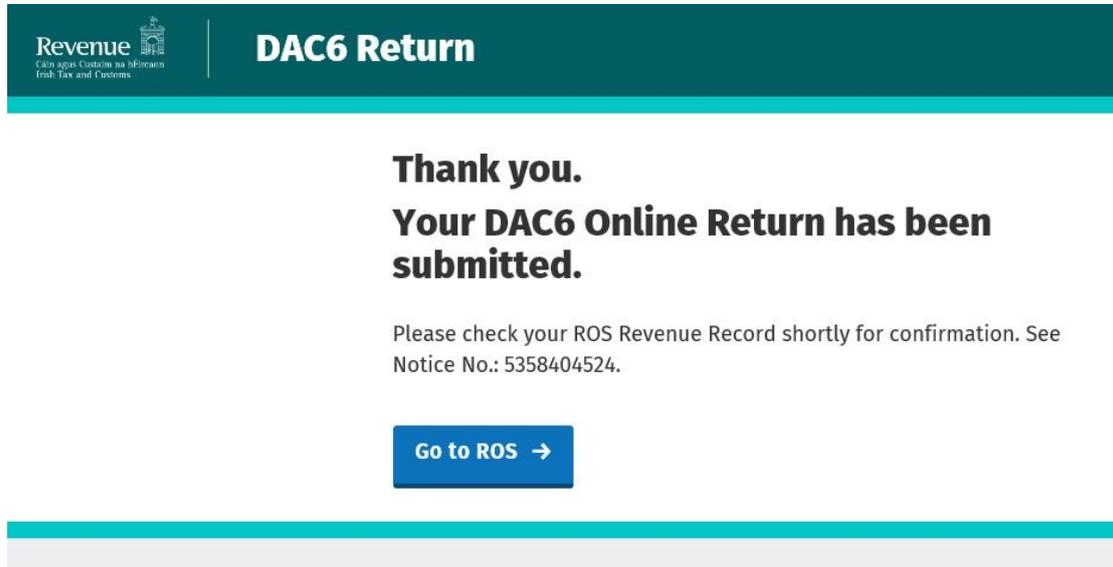


Figure 71: Customer DAC6 submission screen

- 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.

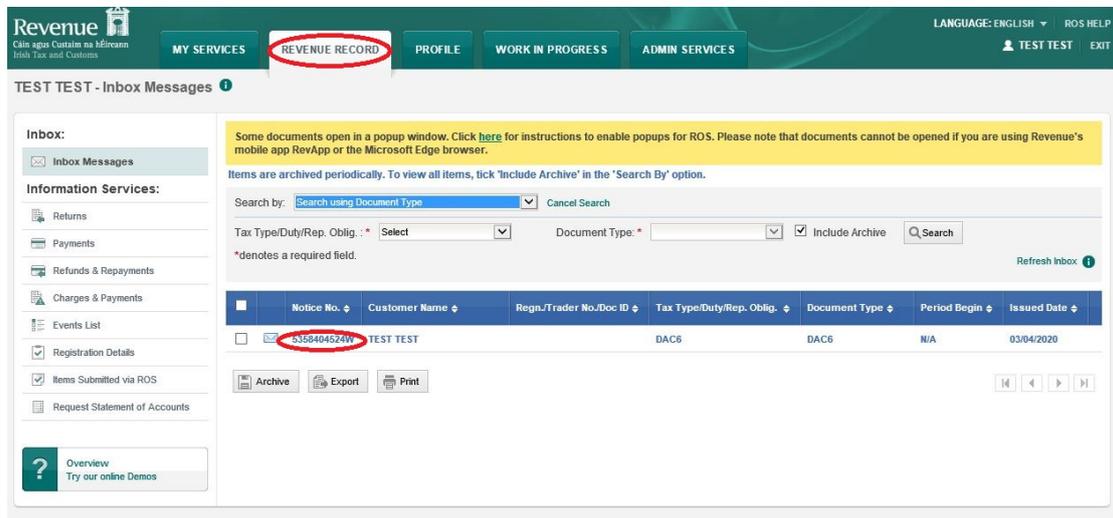
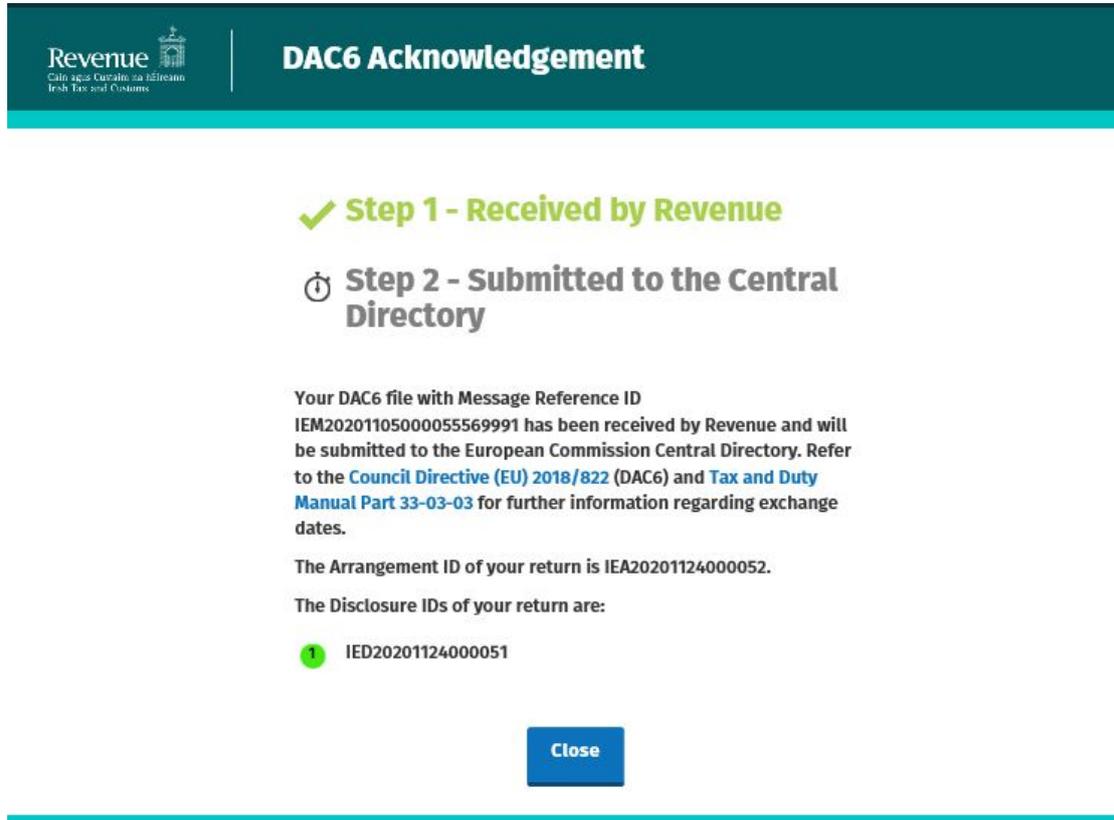


Figure 72: Customer Revenue Record screen

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 2020
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
For Sale, Customs & Excise
 and 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	<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="+"/>
Liability		
Intermedlary Nexus	<input type="text" value="Please Select"/>	
Capacity	<input type="text" value="Please Select"/>	
<input type="button" value="Back"/>	<input type="button" value="Save"/>	<input type="button" value="Next"/>

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
Revenue Commissioners
DAC6 Return

RelevantTaxpayers +

RelevantTaxpayer (#1) -

ID
 Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

i TIN

IssuedBy - +

Email

Address

Street

Figure 78: Customer online Amendment screen

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"/>

Taxpayer's Implementing Date

* Implementing Date

AssociatedEnterprise

Will you be providing information about Associated Enterprises for this Relevant Taxpayer?

No
 Yes

Figure 79: Customer online Amendment screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

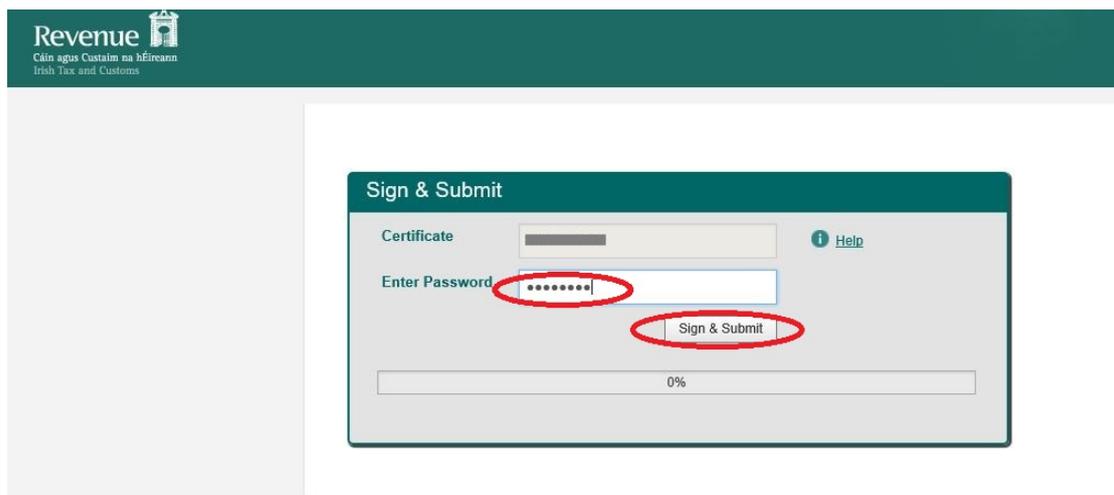
Will you be providing information about Affected Persons for this Disclosure?

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.

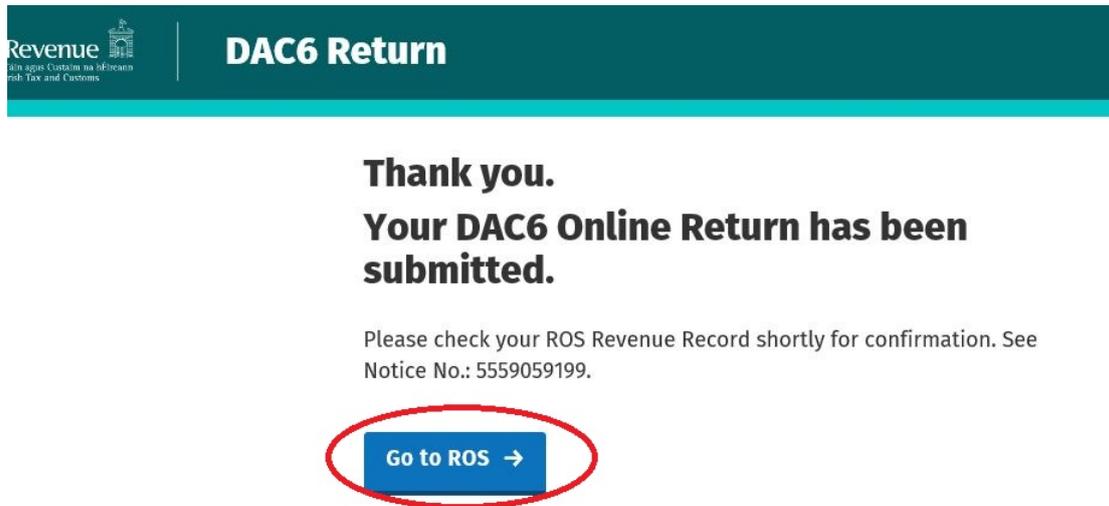


Figure 82: Customer DAC6 confirmation screen

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.

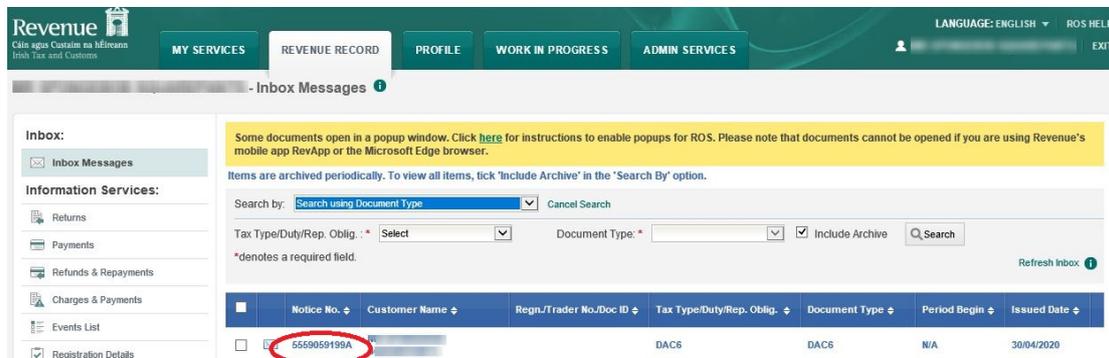
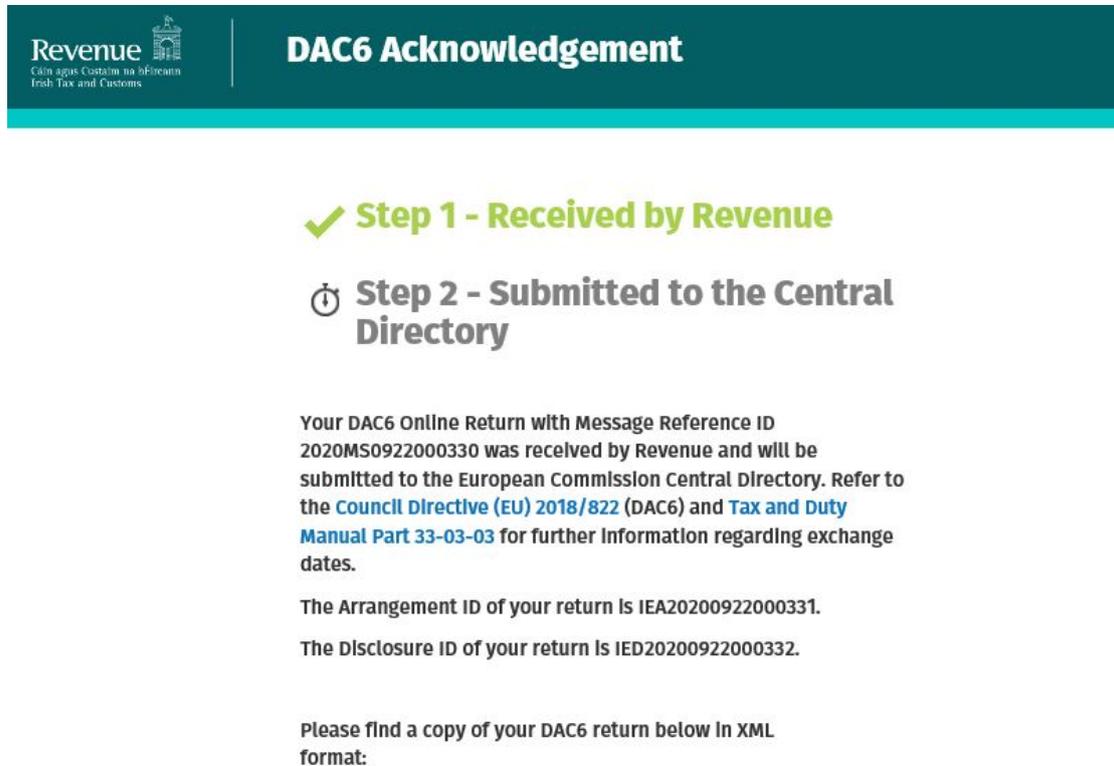


Figure 83: Customer Revenue Record screen

- 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
Cain agus Custom 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-section 'Client Search' with the following elements: a heading 'Client Search', a sub-heading 'Search by registration number.', two radio buttons for 'Tax Registrations' and 'Reporting Obligations' (the latter is selected and circled in red), a dropdown menu for 'Select a reporting obli...', an input field for 'Enter registration no.', and a 'Search' button. Below this, there is a 'Search by name:' section with an input field for 'Enter surname' and another 'Search' button. To the right of the 'Client Search' section is the 'Your Client List' section, which includes the text 'You can access and export your full list of clients here.' and two buttons: 'View Client List' and 'Export Client List'. Below this is the text 'Or you can display all new clients from a certain date.' with an input field for 'Enter date' and a 'Display' button. On the far right, there is a section titled '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 (*).

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”.

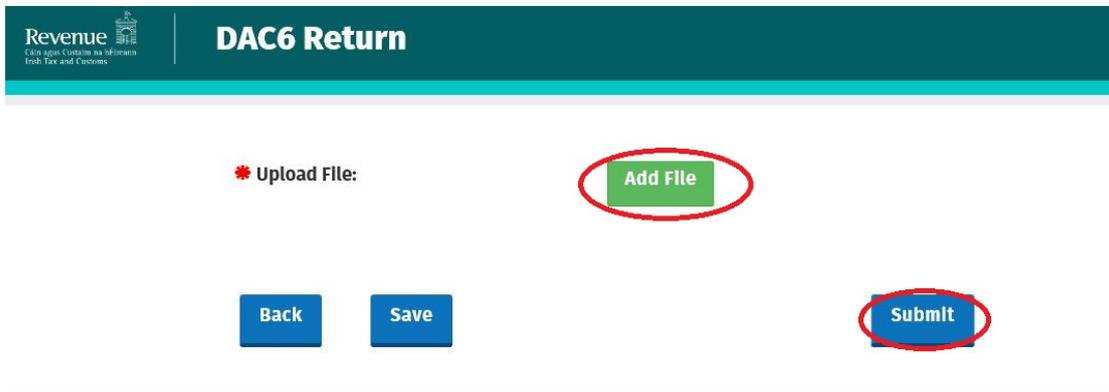


Figure 89: Agent add DAC6 XML file and submit screen

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

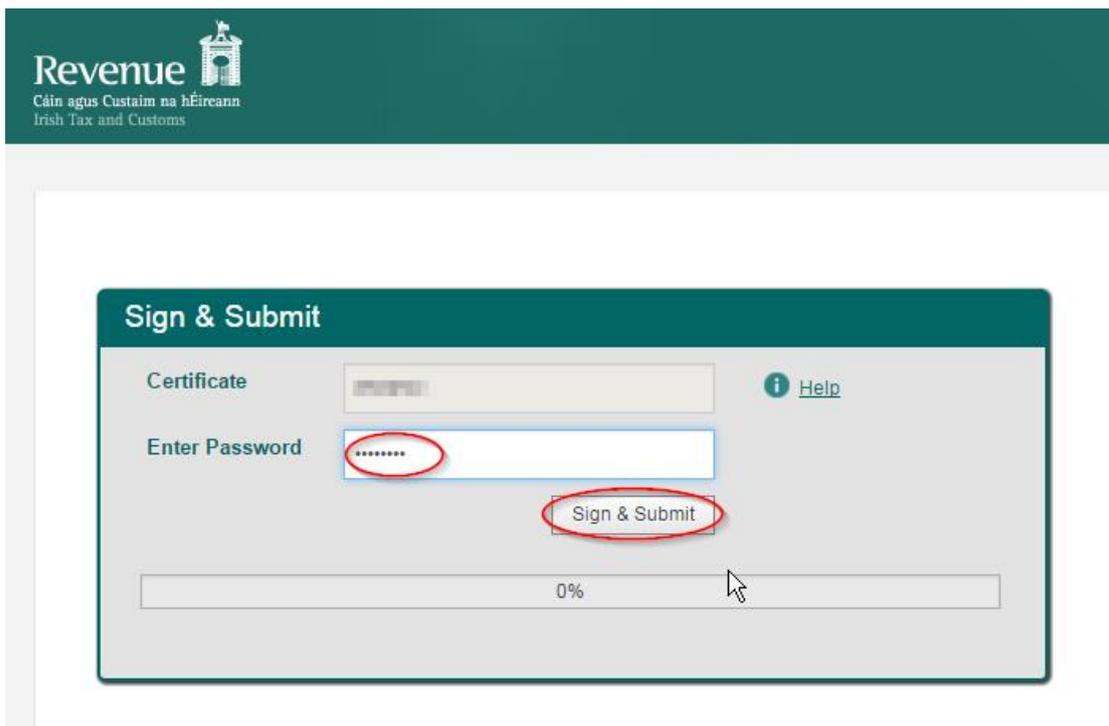


Figure 90: Agent sign and submit password screen

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

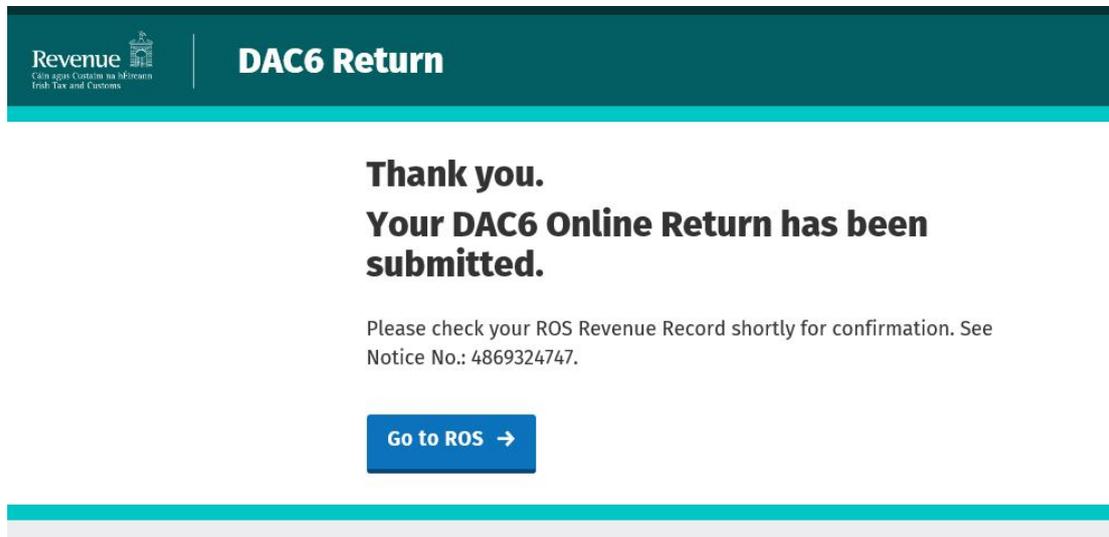


Figure 91: Agent DAC6 return status screen

- 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.

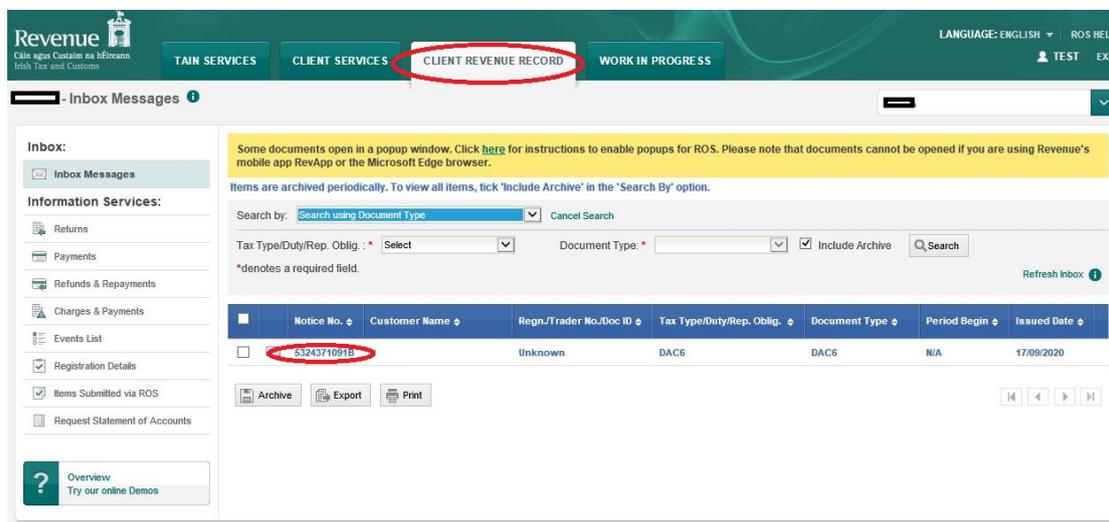
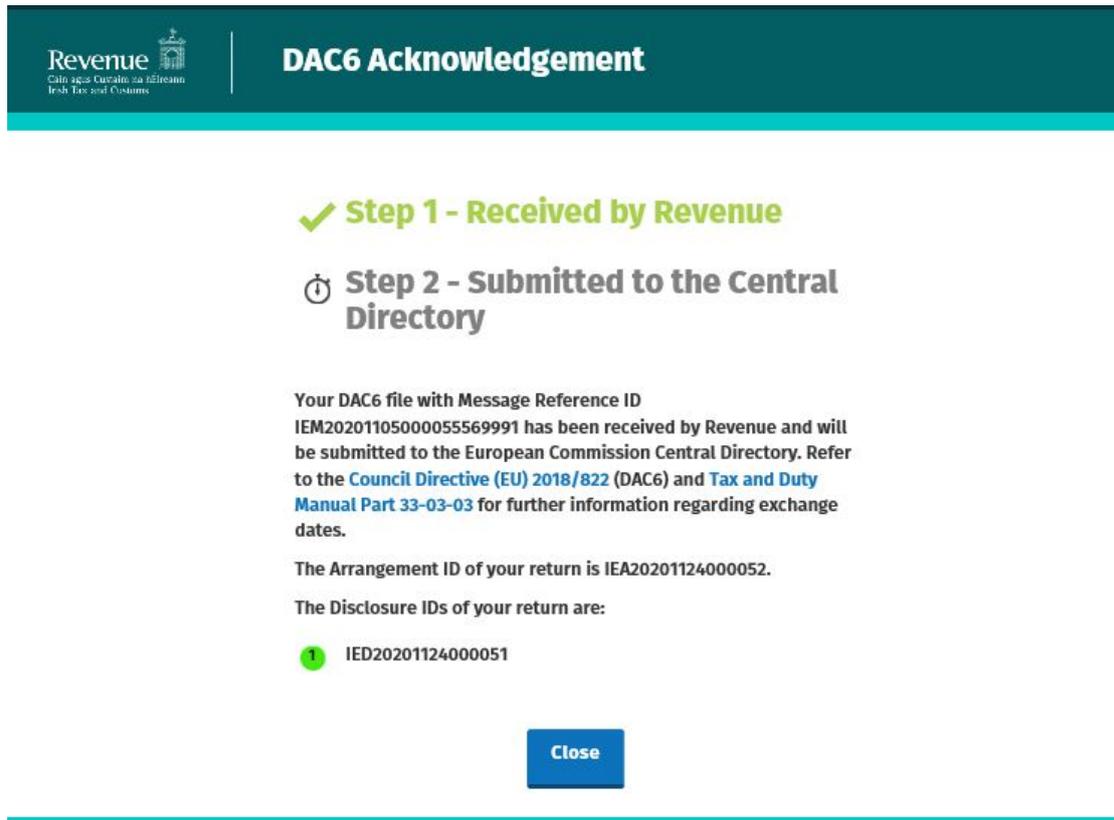


Figure 92: Agent Revenue Record screen

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



Revenue
Cúin agus Cúraim 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.

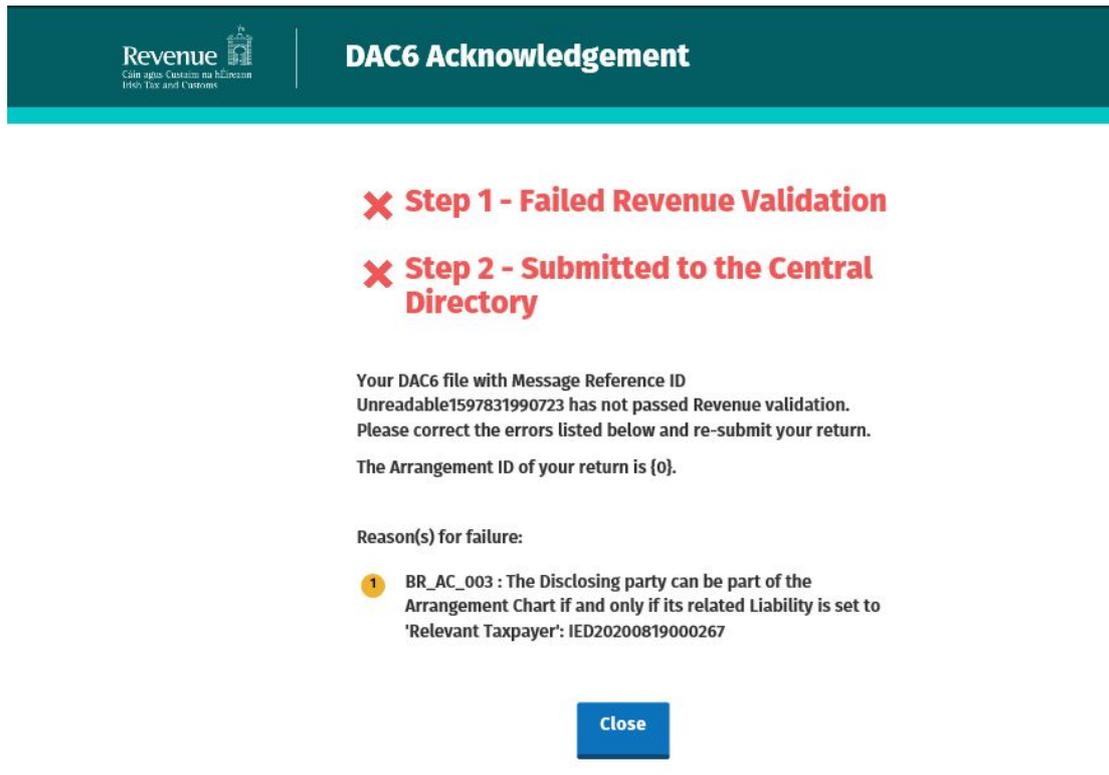
The Disclosure IDs of your return are:

- 1 IED20201124000051

Close

Figure 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 dark teal header with the Revenue logo on the left and the title "DAC6 Acknowledgement" on the right. Below the header, the main content area is white. It features 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 yellow circle with the number "1" and the text: "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 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.

The screenshot shows a notification from Revenue. At the top left is the Revenue logo with the text 'Revenue' and 'Cain agus Custaim na hÉireann' and 'HM Revenue and Customs'. To the right of the logo is the title 'DAC6 Notification'. Below the title, there are two green checkmarks indicating successful steps: 'Step 1 - Received by Revenue' and 'Step 2 - Accepted by the European Commission Central Directory'. The main text of the notification states: 'Your DAC6 disclosure with message reference id IEM20201101001 has been ACCEPTED by the European Commission Central Directory. Please see details below.' Below this, it says 'DAC6 Message sent by the European Commission Central Directory on Mon Sep 21 11:18:14 GMT 2020.' Further down, it lists 'Submission Mode: XML' and 'Disclosure Count: 4'. At the bottom center, there is a blue button labeled '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.

The screenshot shows the Revenue website interface. At the top, the 'TAIN SERVICES' menu item is circled in red. Below it, the 'Find Clients' section is visible. Under 'Client Search', the 'Reporting Obligations' radio button is selected and circled in red. The 'Your Client List' section shows buttons for 'View Client List' and 'Export 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”.

The screenshot shows the Revenue website interface. At the top, the 'CLIENT SERVICES' menu item is circled in red. Below it, the 'File a Return' section is visible. Under 'Complete a Form Online', the 'Reporting Obligations' radio button is selected and circled in red. The 'DAC6' dropdown menu is also circled in red, and the 'Submit' button is circled in red.

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.

Hello Gaeilge Sign out

Revenue
Clárú agus Cúrsaí na Míreanna
Tax, EU 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:

[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.

The screenshot shows a web-based form for entering individual information. The form is divided into two main sections: 'IndividualName' and 'BirthDate'. The 'IndividualName' section includes fields for 'Preceding Title', 'Title', 'FirstName', 'MiddleName', 'Name Prefix', 'LastName', 'Generation Identifier', 'Suffix', and 'General Suffix'. The 'BirthDate' section includes fields for 'BirthDate', 'BirthPlace', 'TIN', 'IssuedBy', and 'Ind Tin Unknown'. The 'FirstName', 'BirthDate', 'BirthPlace', 'TIN', and 'Ind Tin Unknown' fields are highlighted with a red border. The 'Ind Tin Unknown' field has a checked checkbox next to it. The 'IssuedBy' field is a dropdown menu with 'Please Select' and two green buttons with minus and plus signs.

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 Unknown

Email	<input type="text"/>
Address	
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"/>

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

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

Figure 101: Agent DAC6 online return information screen

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

Hello ██████████ Gaeilge Sign out

Revenue
Cais 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

The screenshot shows a web form for Agent DAC6 online return information. The form is contained within a light gray border. At the top left, the text "Tax and Duty Manual" is visible, and at the top right, "Part 33-03-04" is visible. 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. To its right are two green buttons: a minus sign (-) and a plus sign (+).
- 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 102: Agent DAC6 online return information screen

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

Revenue
Cala 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 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.

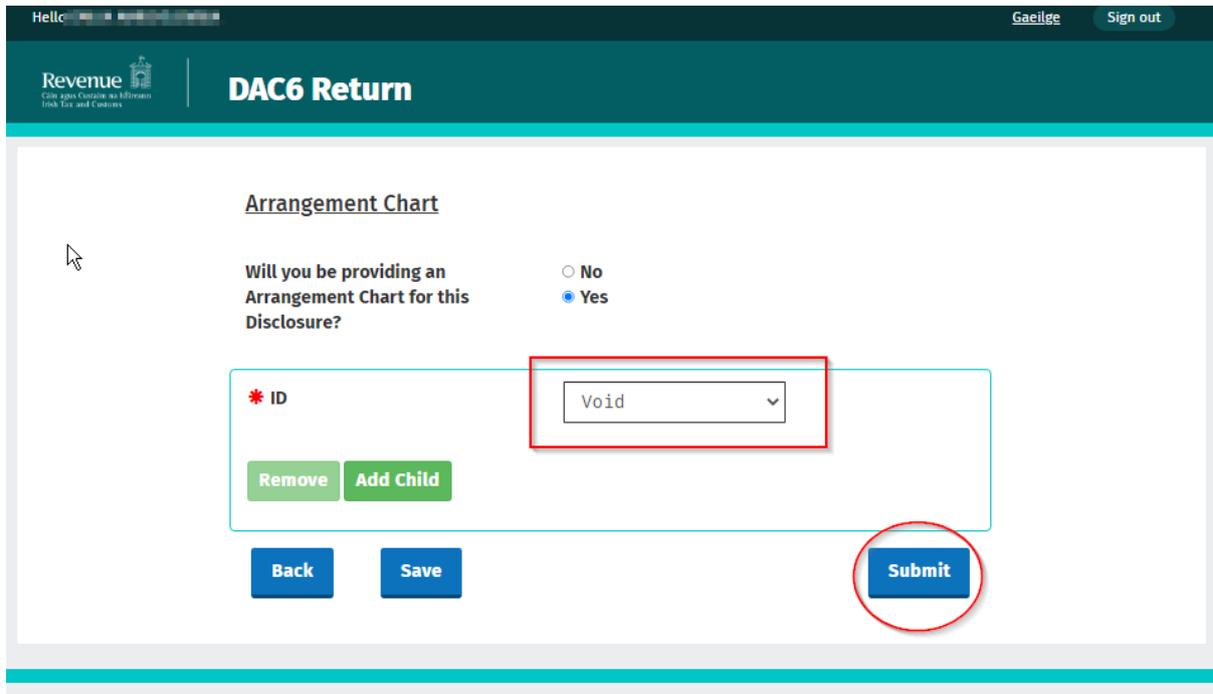


Figure 104: Agent DAC6 online submission screen

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

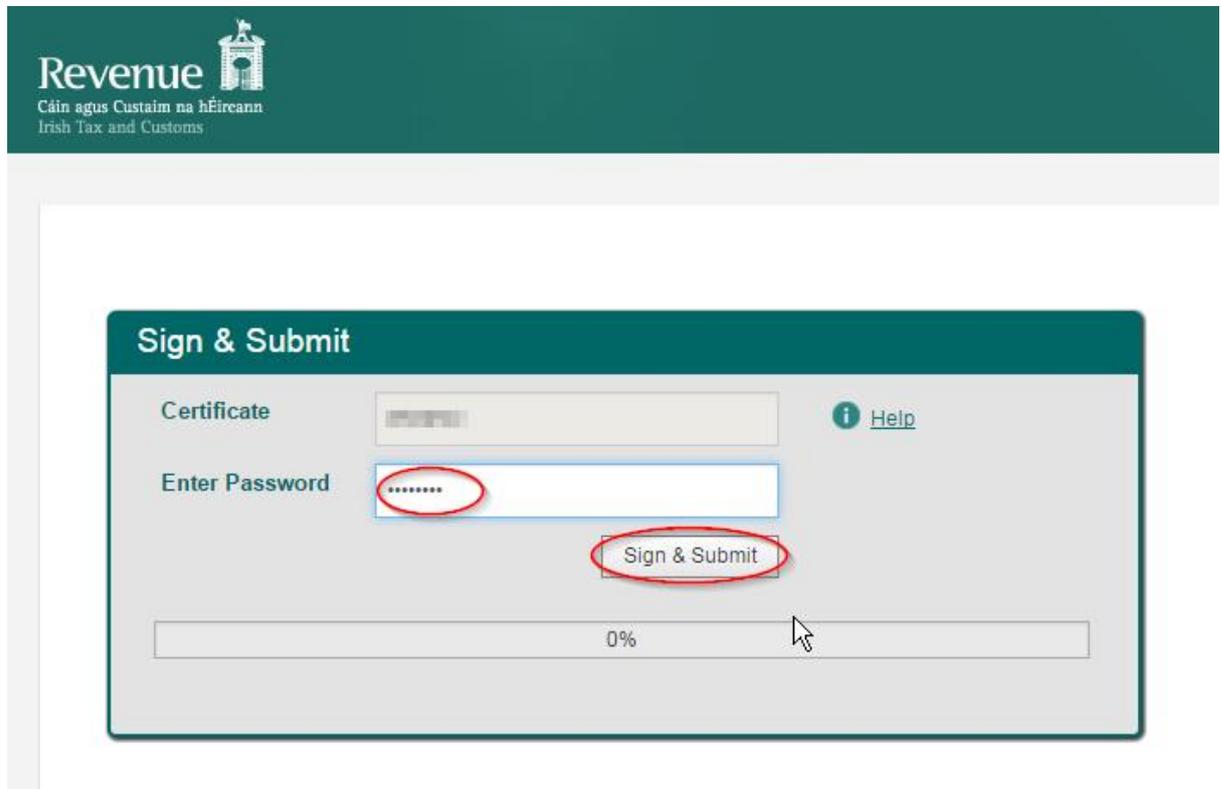


Figure 105: Agent sign and submit password screen

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

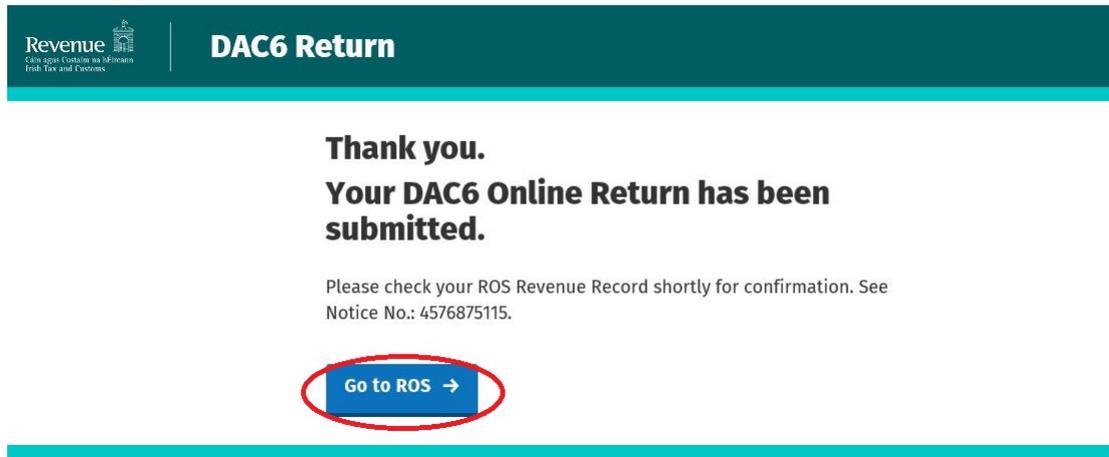


Figure 106: Agent DAC6 status screen

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.

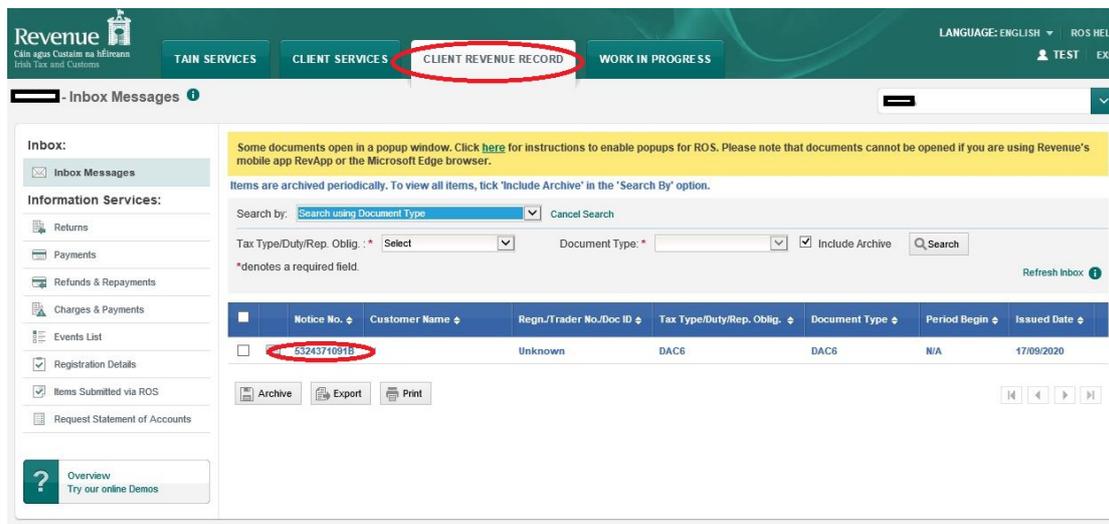
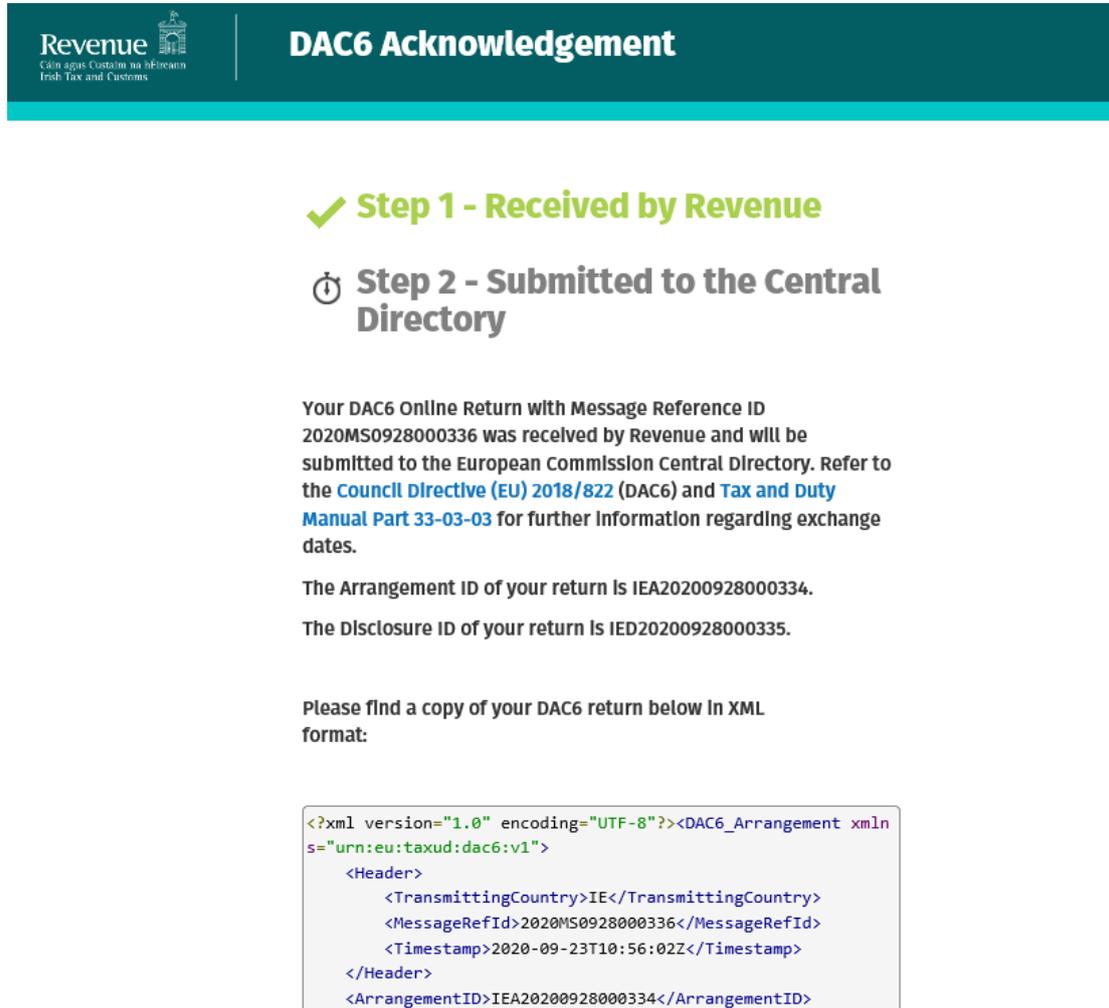


Figure 107: Agent Revenue Record screen

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 dark teal header with the Revenue logo on the left and the title "DAC6 Acknowledgement" in white. Below the header, the main content area is white. It features two red error messages, each preceded by a red 'X' icon: "Step 1 - Failed Revenue Validation" and "Step 2 - Submitted to the Central Directory". Below these, 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. At the top, the 'TAIN SERVICES' menu item is circled in red. Below it, the 'Find Clients' section is visible. Under 'Client Search', the 'Reporting Obligations' radio button is selected and circled in red. The 'Your Client List' section shows buttons for 'View Client List' and 'Export Client List'.

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. At the top, the 'CLIENT SERVICES' menu item is circled in red. Below it, the 'File a Return' section is visible. Under 'Complete a Form Online', the 'Reporting Obligations' radio button is selected. The 'DAC6' option is selected in the dropdown menu, and the 'Submit' button is circled in red.

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>
```



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”

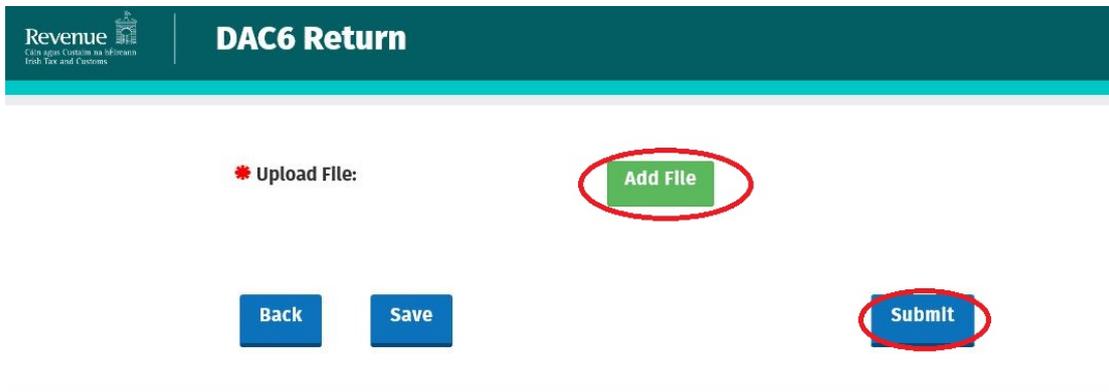


Figure 116: Agent DAC6 add XML file and submit screen

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

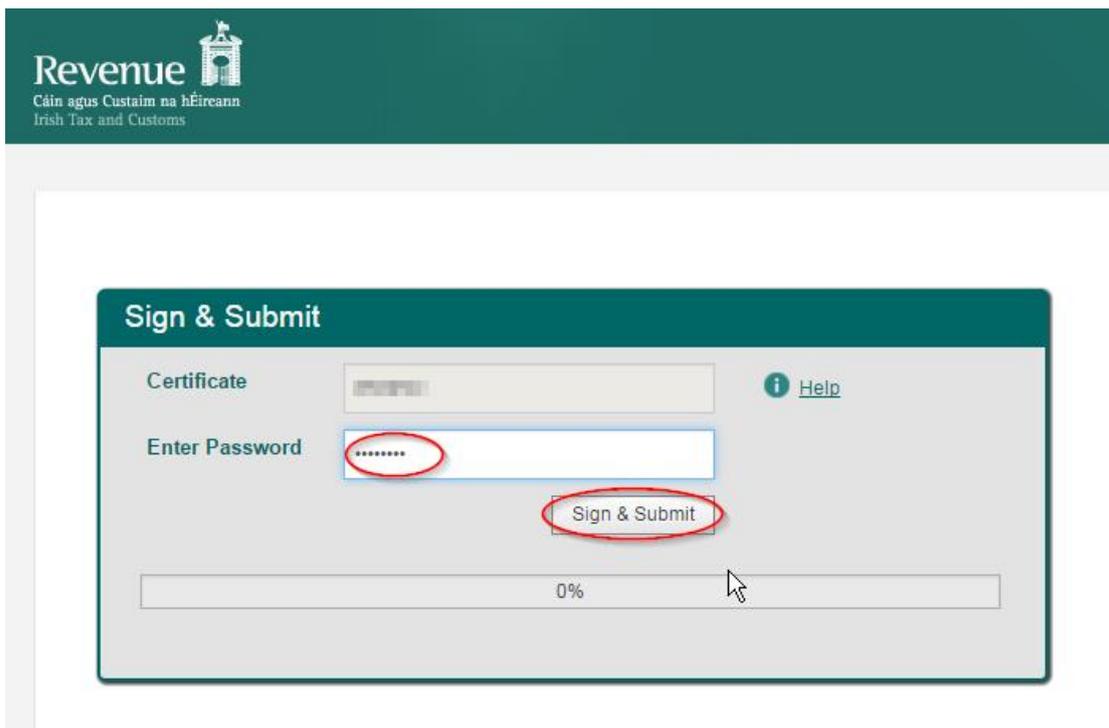


Figure 117: Agent sign and submit screen

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

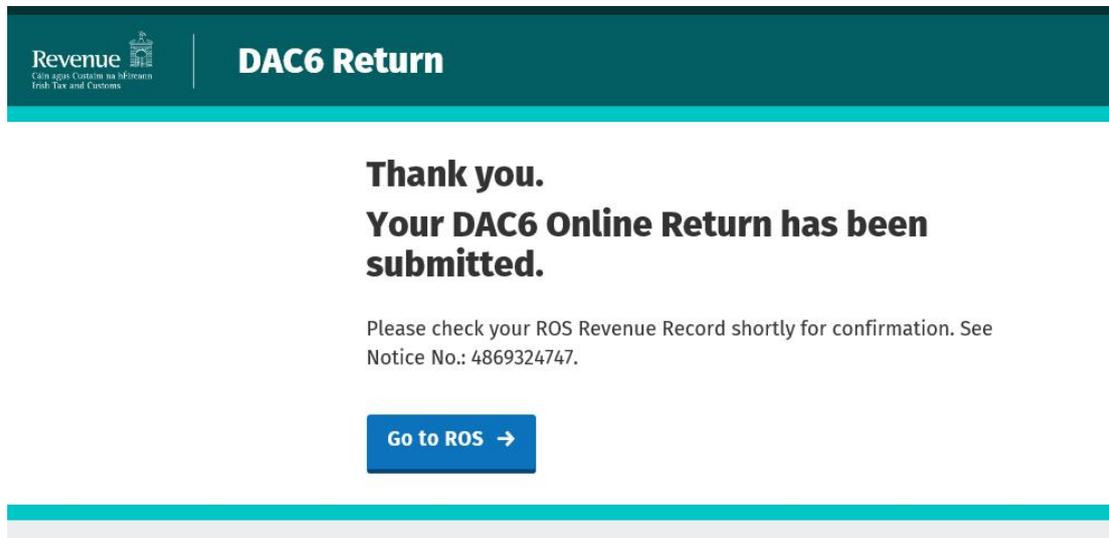


Figure 118: Agent DAC6 return status screen

- 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.

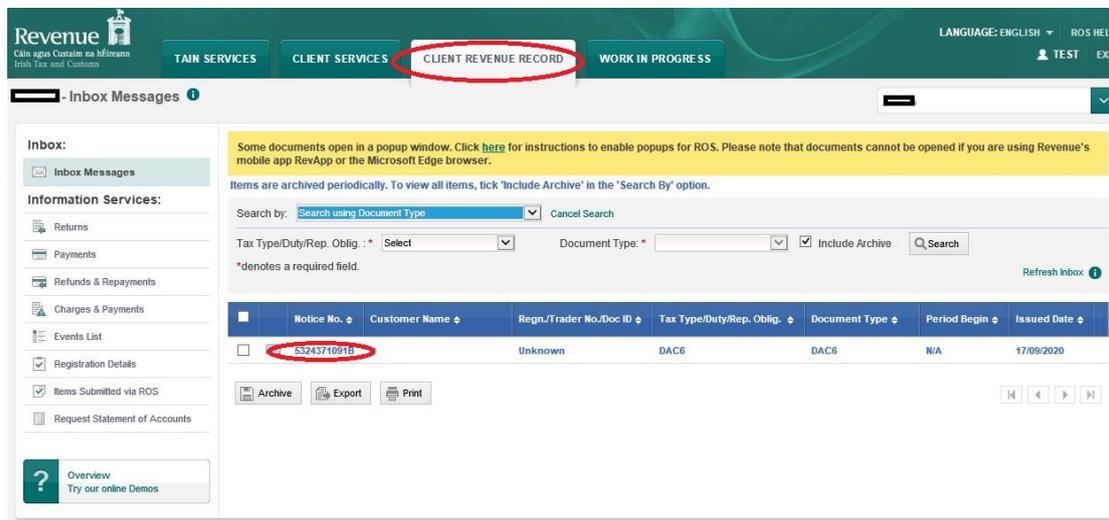
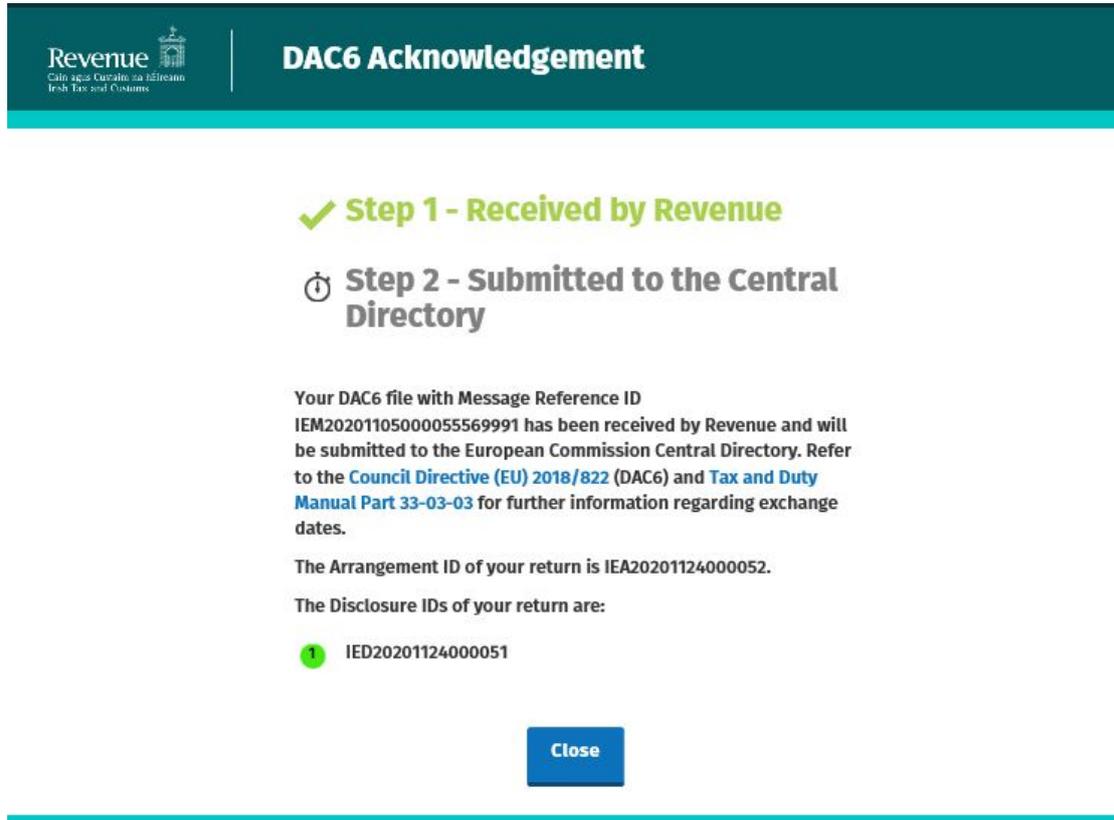


Figure 119: Agent Revenue Record screen

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



Revenue
Cain agus Cuirim 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 Customs or Inland
Fish, 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 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 hÍoráin
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
Can give Customs an M-Form
with Tax and System

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	<input type="text"/>	
District Name	<input type="text"/>	
POB	<input type="text"/>	
City	<input type="text" value="DUBLIN"/>	
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="+"/>
Liability		
Relevant Taxpayer Nexus	<input type="text" value="Please Select"/>	
Capacity	<input type="text" value="Please Select"/>	
<input type="button" value="Back"/>	<input type="button" value="Save"/>	<input type="button" value="Next"/>

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
Clár Idirce Clárúcháin na hÉireann
Dubh, Tairne agus Éilimh
DAC6 Return

RelevantTaxpayers
+

RelevantTaxpayer (#1)
-

ID

Individual
 Entity

IndividualName

Preceding Title

Title

* FirstName

MiddleName

Name Prefix

* LastName

Generation Identifier

Suffix

General Suffix

* BirthDate

* BirthPlace

i TIN

IssuedBy - +

Email

Address

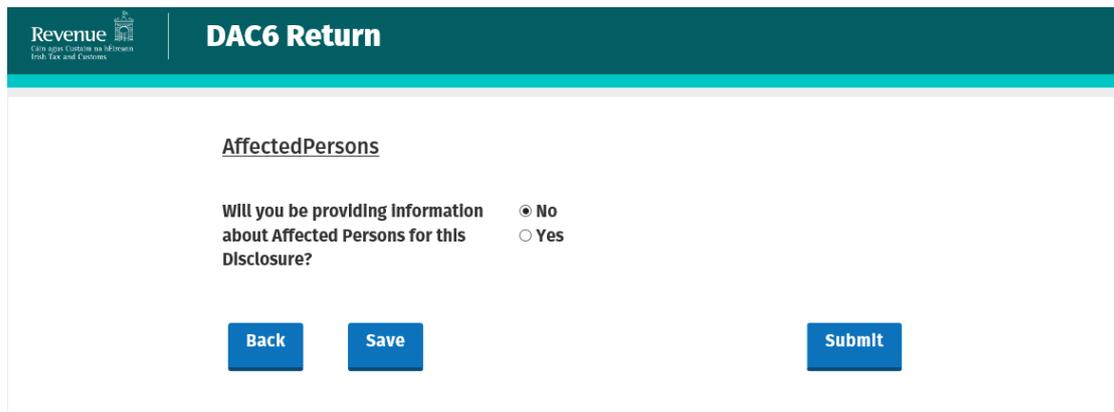
Street

Figure 125: Agent DAC6 online return information screen

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

4.4.5 Enter Affected Persons information. Click “Submit”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC6 Return

AffectedPersons

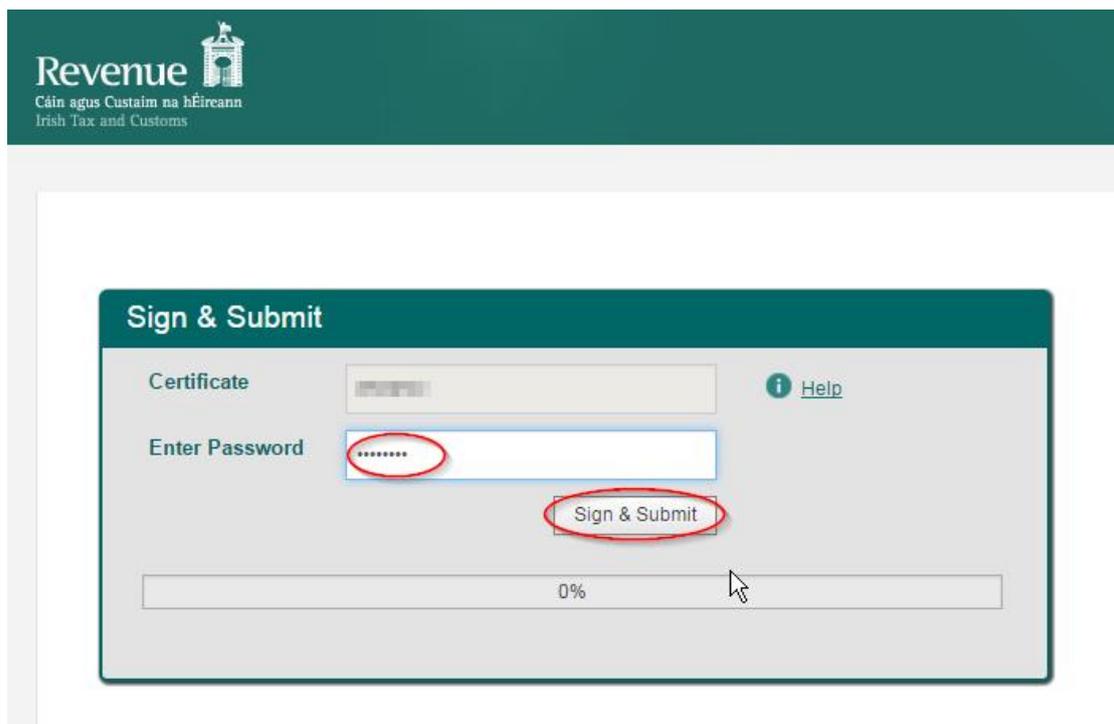
Will you be providing information about Affected Persons for this Disclosure?

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

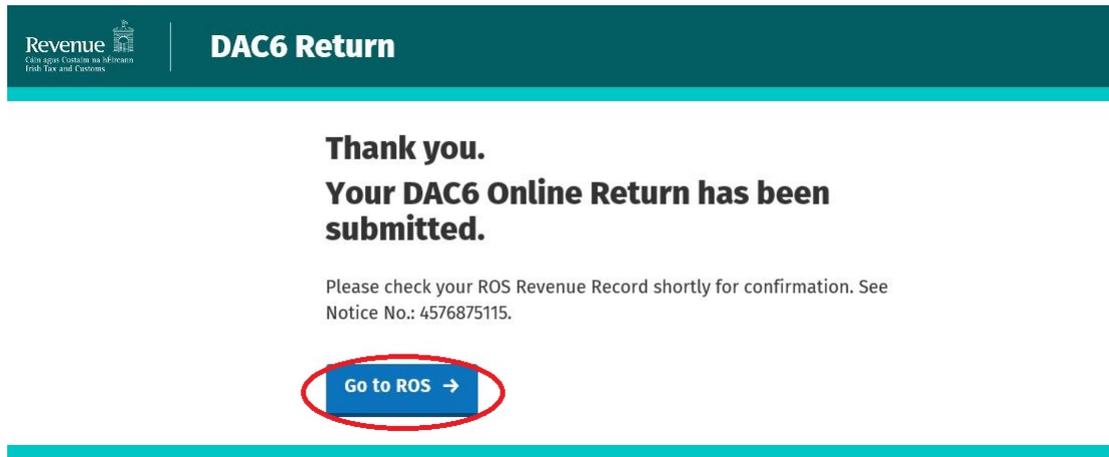


Figure 129: Agent DAC6 status screen

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.

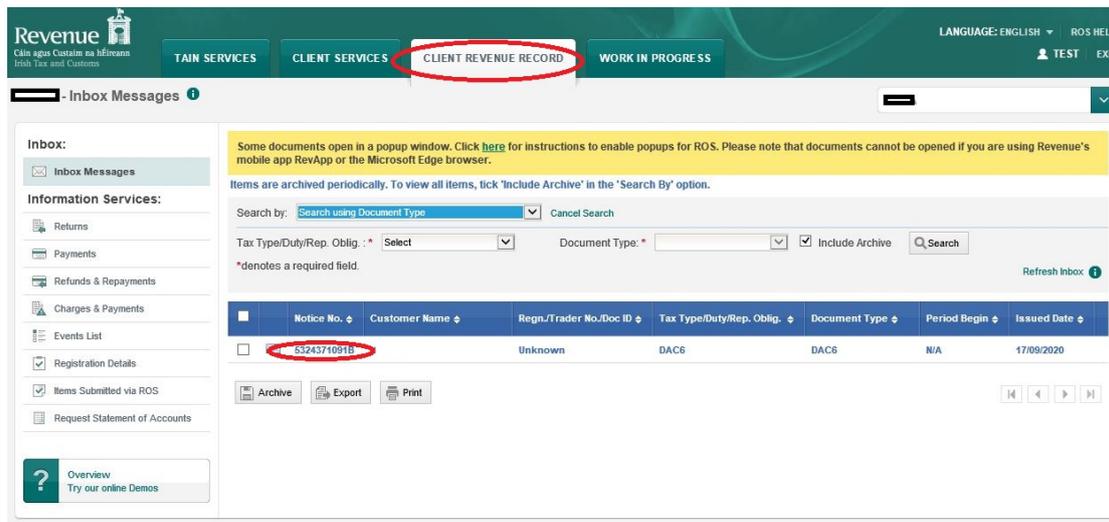
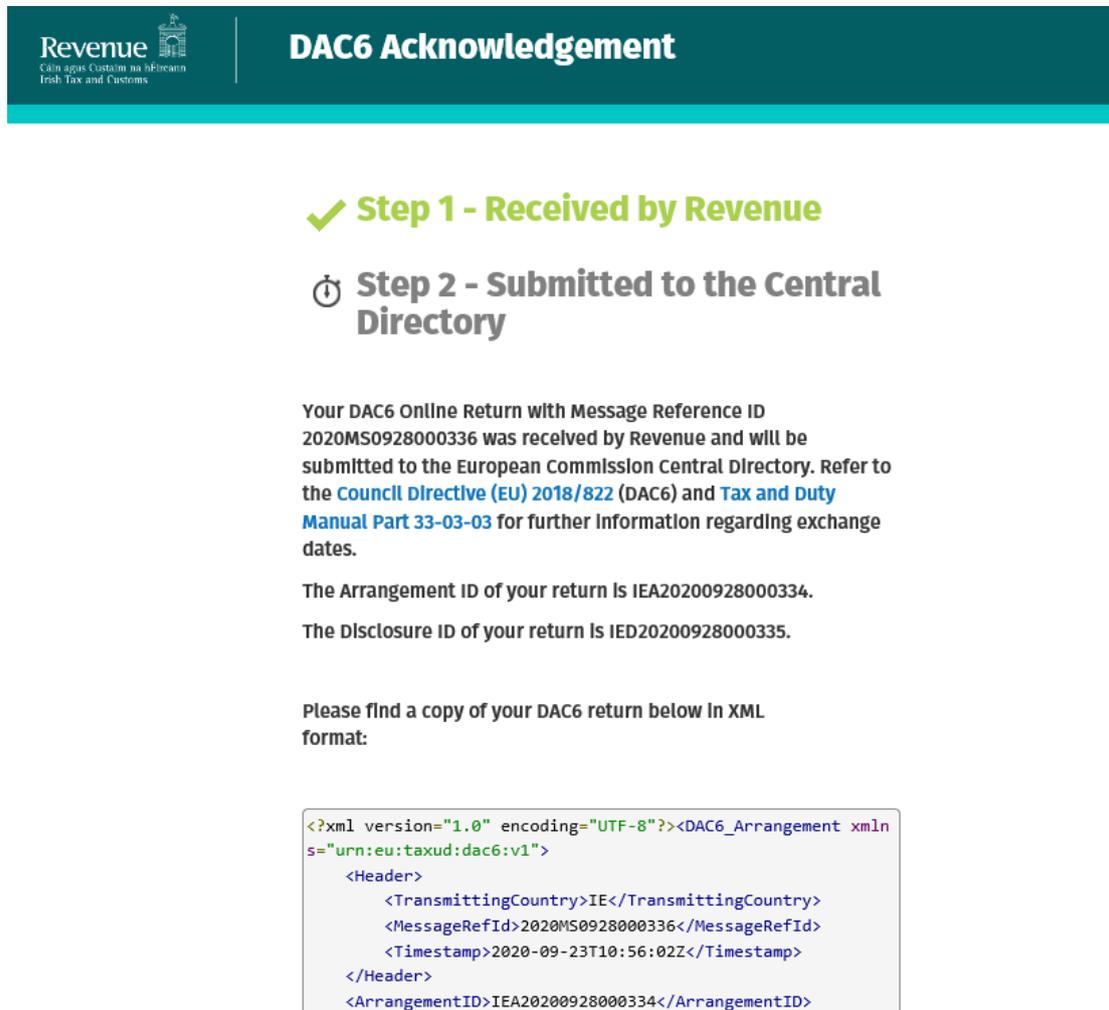


Figure 130: Agent Revenue Record screen

- 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
Cúim arís agus Cúimís na h-Éireann
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](#).

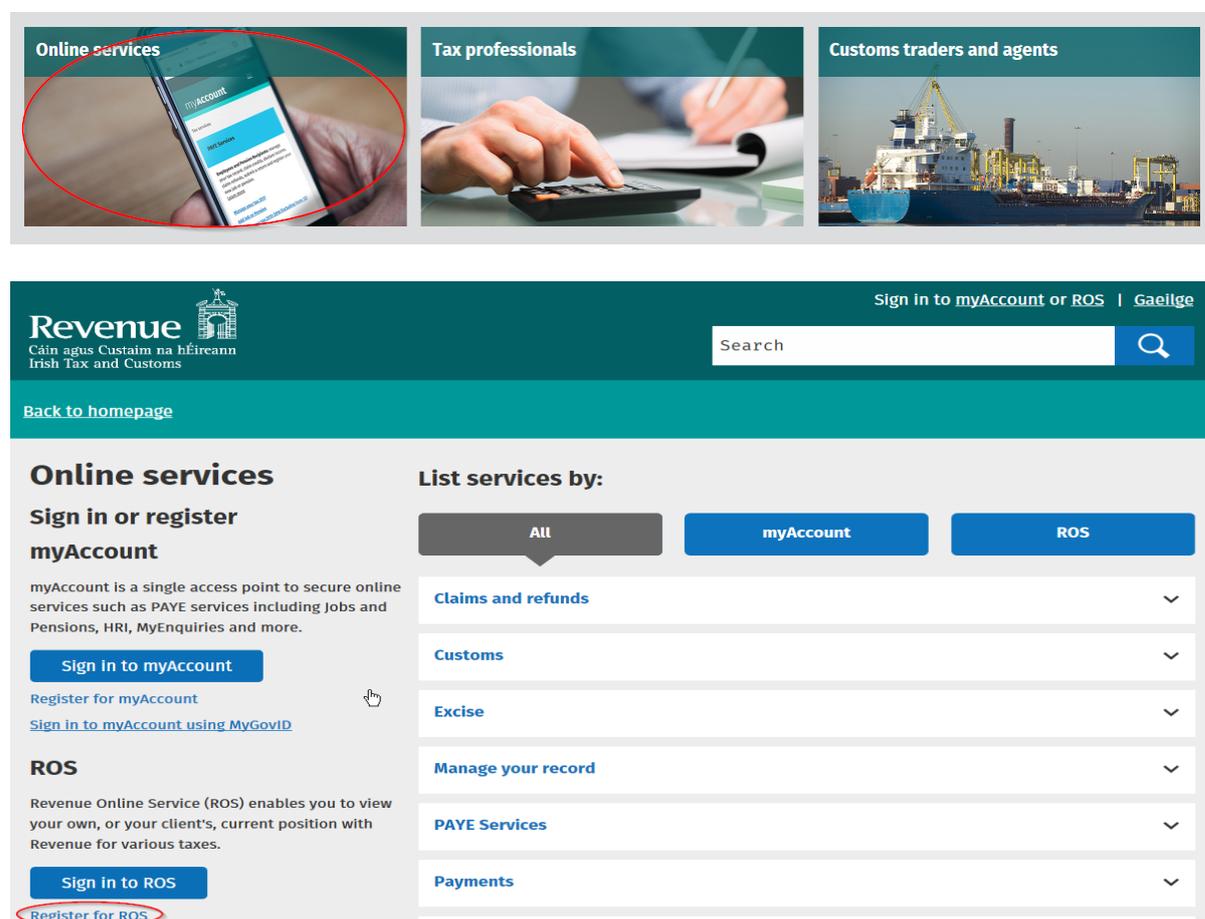


Figure 133: Revenue website screen

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).

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. The interface is divided into two main sections: 'Find Clients' and 'Manage Tax Registrations'.

Find Clients: This section includes a 'Client Search' area with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. Below this are input fields for 'Enter registration no.' and 'Enter surname', each with a 'Search' button. To the right, there is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons, and a 'Last 10 Clients Accessed' section with an 'Enter date' field and a 'Display' button.

Manage Tax Registrations: This section has two columns. The left column is for 'Manage Client Registrations' with radio buttons for 'Tax Registrations' and 'Reporting Obligations', and input fields for 'Enter registration no.' and 'Enter name'. The right column is for 'Register New Revenue Customer' and includes a 'Register New Reporting Entity' button, which is highlighted with a red circle. Other buttons include 'Register for Import Scheme'.

Figure 134: Agent register New Reporting Entity screen

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

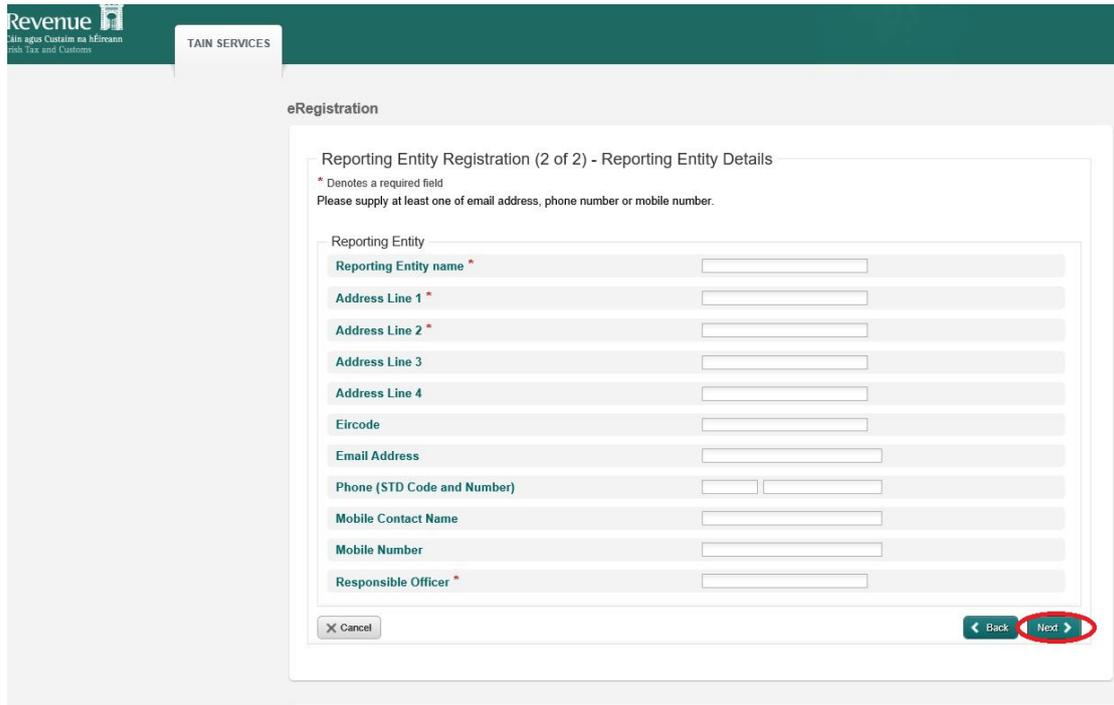
The screenshot shows the Revenue eRegistration screen. The 'TAIN SERVICES' tab is selected. The main content area is titled 'eRegistration' and contains a 'Reporting Entity Registration (1 of 2)' form.

The form includes a warning message: "You will be required to upload an 'Agent Link Notification' letter authorising this request before completion." Below this, it states: "Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size." A 'Please note' section contains a bullet point: "If the customer should be registered for additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected." Below this are several 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'.

At the bottom right of the form, there is a 'Next' button, which 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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Irish Tax and Customs

TAIN SERVICES

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

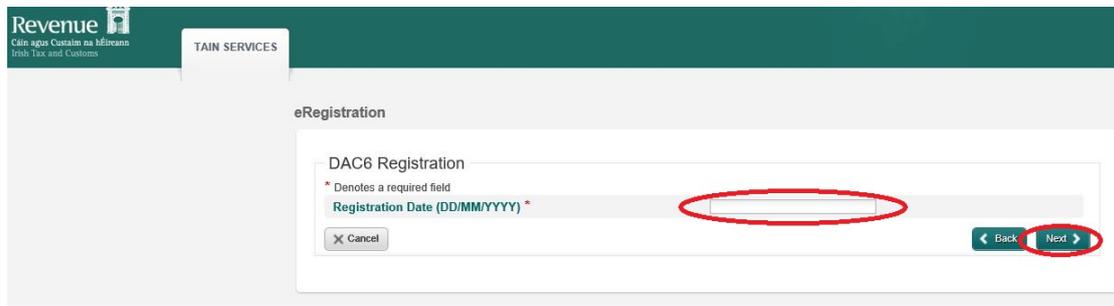
Responsible Officer *

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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TAIN SERVICES

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, the Revenue logo and 'TAIN SERVICES' are visible. The main content area is titled 'eRegistration' and contains a 'Summary' section. Under 'Customer Registration Request (Reporting Entity)', there are 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 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 "Back" and "Next" (with left and right arrow icons, respectively, also highlighted with a red circle).

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”.

The screenshot shows the 'eRegistration' section of the Revenue ROS system. The page title is 'TAIN SERVICES'. The main heading is 'TAIN Link Attachment'. Below this, there is a paragraph explaining the requirement for signed TAIN Link Notification letters. A link for further information is provided. A note specifies that electronic copies must be in .pdf, .tif, or .tiff format and less than 5 megabytes in size. There is a 'File*' field with a 'Browse...' button. Below this, a section asks to indicate reporting obligations by checking boxes, with the 'DAC6' box checked. At the bottom, there is a 'Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.' instruction and 'Back' and 'Next' buttons.

Figure 139: Agent Link Notification letter screen

- 6.1.8 Click “Sign and Submit”.

The screenshot shows the 'eRegistration' section of the Revenue ROS system. The page title is 'TAIN SERVICES'. The main heading is 'TAIN Link Attachment'. Below this, there is a section titled 'Attached approval letter file(s):'. A table lists the attached files, with 'approval_for__20200917.pdf' highlighted. A 'Remove Attachment' button is next to the file. At the bottom, there is a 'Back' button and a 'Sign and Submit' button.

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”.

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”.

Action	Status	Comments
Register and Link DAC6	Success	

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.

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TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP TEST EXIT

All Clients - Inbox Messages

Inbox: Inbox Messages

Information Services: Outstanding Returns Request Statement of Accounts Properties Submitted via ROS

Overview Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig.: * Select Document Type: * Include Archive Search

*denotes a required field. Refresh Inbox

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
5949261657P	TEST	87535G	No		Reporting Entity Registr	N/A	17/09/2020
5396498474M	Unknown	Unknown	No	DAC6	DAC6	N/A	17/09/2020
5225215891I	Unknown	Unknown	No	DAC6	DAC6	N/A	17/09/2020
5324371091B	Unknown	Unknown	No	DAC6	DAC6	N/A	17/09/2020
5920859665A	Unknown	Unknown	No	DAC6	DAC6	N/A	17/09/2020

Archive Export 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.

Notice Number: 5949261657P This is a notice of the Registration Submitted to Revenue Commissioners on 17/09/2020 Date Submitted: 17/09/2020

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name test

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

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

Print

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

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**.

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

Administration Services

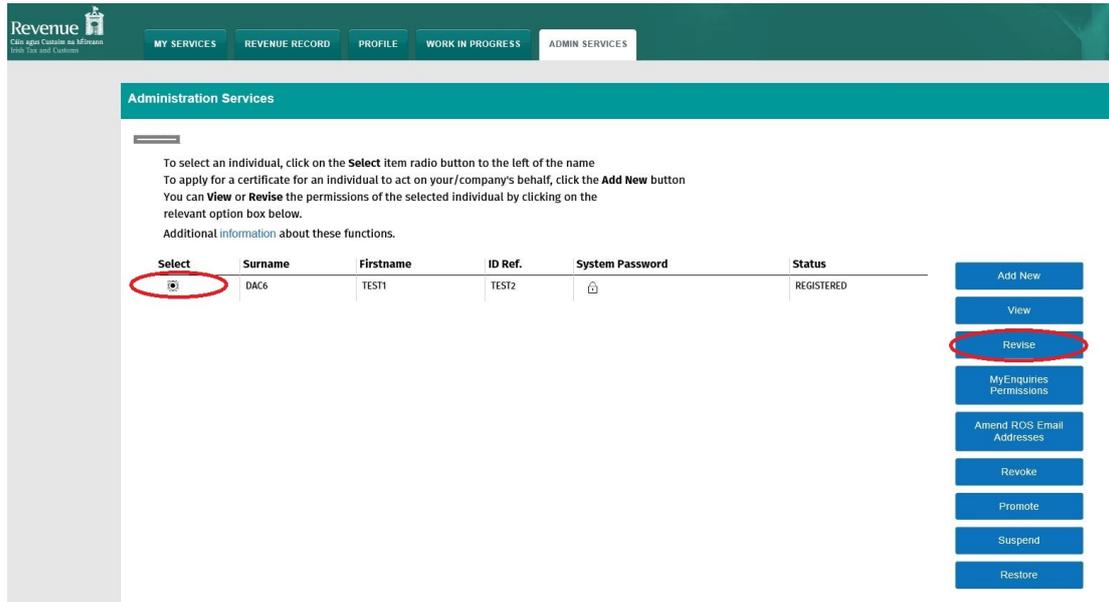
To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option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



The screenshot shows the Revenue Administration Services interface. At the top, there is a navigation bar with the Revenue logo and the tagline 'Cuidat Agair Cuidat do Adiantado' (Be careful, Be careful of the advance). Below the navigation bar are tabs for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The 'ADMIN SERVICES' tab is selected, and the page title is 'Administration Services'.

Instructions for selecting an individual are provided:

- 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.

A table lists individuals with the following columns: **Select**, **Surname**, **Firstname**, **ID Ref.**, **System Password**, and **Status**. The first row contains the following data:

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

To the right of the table is a vertical stack of buttons: **Add New**, **View**, **Revise**, **My Enquiries Permissions**, **Amend ROS Email Address**, **Revoke**, **Promote**, **Suspend**, and **Restore**. The **Revise** button is highlighted with a red circle.

Figure 146: Revise ROS permissions screen

8.4 Select the DAC6 Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.

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

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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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