

Registration and Filing Guidelines for DAC 7

Digital Platform Operators

Part 33-03-05

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

Document updated June 2024



Table of Contents

1	Customer Registering for DAC7	4
1.1	Register a DAC7 Reporting Obligation.....	4
2	Agents Registering Clients for DAC7.....	9
2.1	Registering an existing Client for a DAC7 Reporting Obligation.	9
3	Section: Registration as Foreign Platform Operator	18
3.1	Registration of a Foreign Platform Operator.....	18
4	ROS Registration.....	27
	Details on how to register for ROS are available on the Revenue website.	27
4.1	AEOI Contact details	27
5	Customer Submitting DAC 7 Returns	28
5.1	Customer Submitting XML DAC 7 Return	28
5.2	Customer Submitting Online DAC7 Form	33
5.3	Customer Submitting DAC7 Nil Return.....	50
5.4	Amending DAC7 Return.....	66
6	Agent submitting DAC 7 returns	71
6.1	Agent submitting a DAC7 XML return	71
6.2	Agent Submitting DAC7 Online Form	76
6.3	Agent submitting Nil returns	78
7	API	82
7.1	DAC7 Restful API.....	82
8	Appendix I DAC7 Additional Schema Guidance.....	83
8.1	DAC7 MessageRefId Format.....	83
8.2	XML forbidden and restricted characters.....	83
8.3	ROS Valid Characters	84
9	Appendix II: Admin Services	85

9.1	ROS Administrator	85
10	DAC7 Sample Files	89
11	File test facility	90
12	Appendix V – ISO Country Codes.....	90

1 Customer Registering for DAC7

1.1 Register a DAC7 Reporting Obligation.

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

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

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

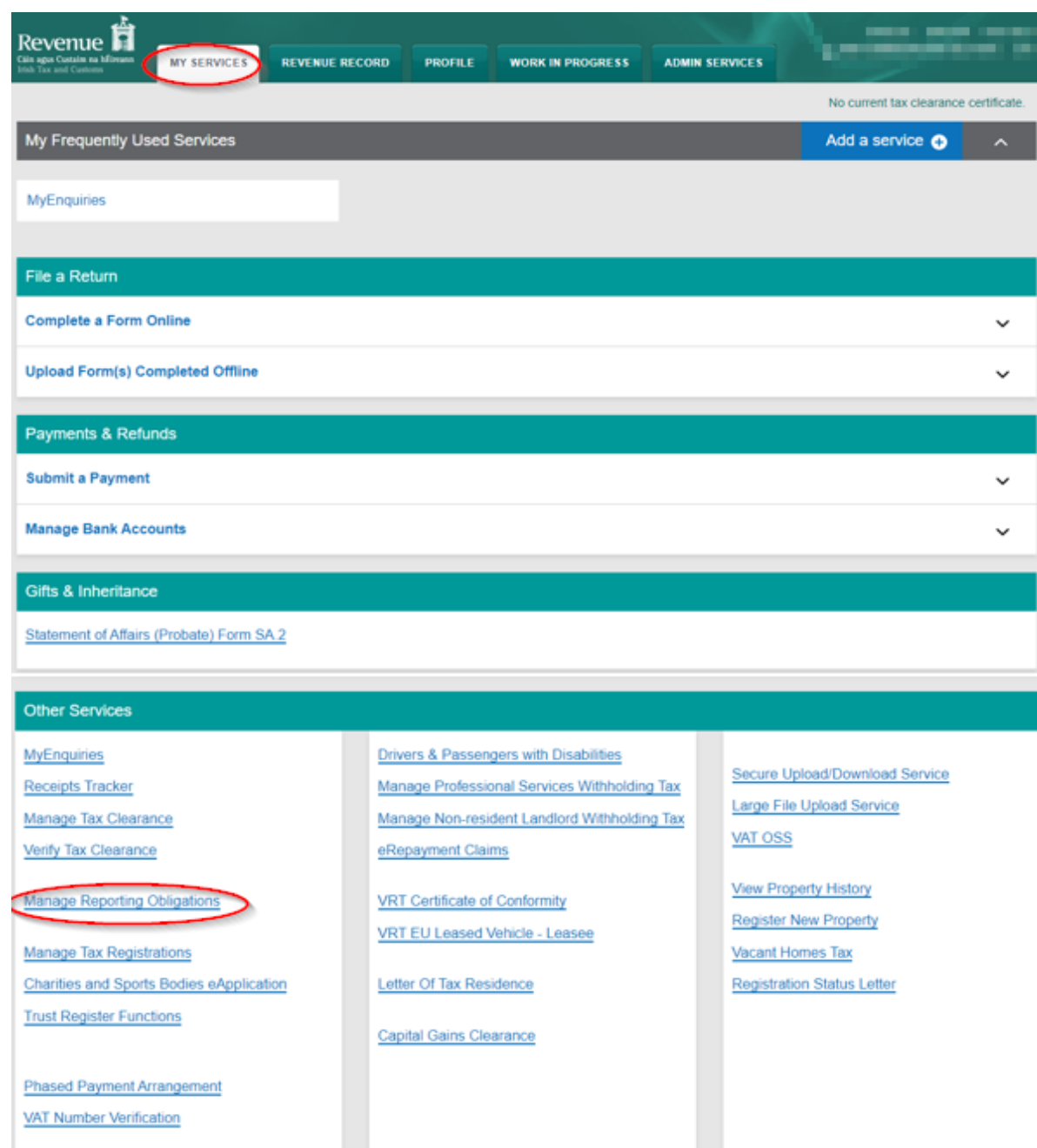


Figure 1: Customer My Services screen

1.1.2 Select “Register” opposite “DAC7”

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Registration

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 Status: Not Registered	Register >
DAC6 - DAC6 Status: Not Registered	Register >
DAC7 - DAC7 Status: Not Registered	Register >
Suspicious Transaction Reports - STR Status: Not Registered	Register >
FATCA - FATCA Status: Not Registered	Register >
DAC2-CRS - DAC2-CRS Status: Active Number: 000 000000 Agent: n/a	Cease Registration >
DAC4-CbC - DAC4-CbC Status: Not Registered	Register >

Figure 2: Customer DAC7 registration screen

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

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Registration

DAC7 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

Cancel Add To Your Requests >

Figure 3: Customer DAC7 registration screen

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

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Registration Options

Share Schemes Reporting - SSR
Status: Not Registered [Register >](#)

DAC6 - DAC6
Status: Not Registered [Register >](#)

DAC7 - DAC7
Status: In Requests

Suspicious Transaction Reports - STR
Status: Not Registered [Register >](#)

FATCA - FATCA
Status: Not Registered [Register >](#)

DAC2-CRS - DAC2-CRS
Status: Active
Number: [View Details](#)
Agent: n/a [Cease Registration >](#)

DAC4-CbC - DAC4-CbC
Status: Not Registered [Register >](#)

Your Requests (1)

Register DAC7 [Edit](#) [Cancel](#)

You need to submit this request in order for this transaction to be processed. [Submit >](#)

Figure 4: Customer submit registration screen

1.1.5 Click “Sign and Submit”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

DAC7 Reporting Obligation (New)

[Back](#) [Sign and Submit >](#)

Figure 5: Customer sign and submit registration screen

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

Return

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

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

Sign & Submit

Certificate [Help](#)

Enter Password Password

0%

Figure 6: Customer sign and submit password screen

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

eRegistration summary:

Action	Status	Comments
Register DAC7	Success	

To return to My Services page click the OK button

Figure 7: Customer registration confirmation screen

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIMA (ADMINISTRATION SECTION) - Inbox Messages

Inbox:

- Inbox Messages
- Priority Messages

Information Services:

- Returns
- Payments
- Refunds & Repayments
- Charges & Payments

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

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 ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
<input checked="" type="checkbox"/>	68714020150				Reporting Entity Registr	N/A	14/11/2023

Figure 8: Customer Revenue Record screen

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

Notice Number: 68714020150 This is a notice of the Registration Submitted to Revenue Commissioners on 03/08/2023 Date Submitted: 03/08/2023

eRegistration

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

Print >

Figure 9: Customer registration confirmation screen

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

2 Agents Registering Clients for DAC7

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

2.1 Registering an existing Client for a DAC7 Reporting Obligation.

Follow steps 2.1.1 to 2.1.16 to register a DAC7 Reporting Obligation.

2.1.1 Log into ROS.

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

The screenshot shows the 'TAIN SERVICES' screen. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is active. Below the navigation bar, the 'Find Clients' section is visible. It contains a 'Client Search' area with a 'Search by registration number' section (radio buttons for 'Tax Registrations' and 'Reporting Obligations', with 'Tax Registrations' selected) and a 'Search by name' section. The 'Your Client List' section has a 'View Client List' button circled in red. The 'Manage Tax Registrations' section has a 'Manage Client Registrations' area with a 'Tax Registrations' radio button selected and a 'Manage' button. The 'Register New Revenue Customer' section has three buttons: 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 10: TAIN Services screen

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

The screenshot displays the 'Agent Manage Reporting Obligations' screen. At the top, a navigation bar contains the following tabs: 'MAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. Below the navigation bar, a message states 'No current tax clearance certificate.' The main content area is organized into several sections:

- Employer Services**
 - Revenue Payroll Notifications (RPNs): [Request RPNs](#)
 - Payroll: [Submit payroll](#), [View payroll](#)
 - Additional Services: [PPS Number Checker](#)
- File a Return**
 - [Complete a Form Online](#)
 - [Upload Form\(s\) Completed Offline](#)
- Payments & Refunds**
 - [Submit a Payment](#)
 - [Manage Bank Accounts](#)
- Gifts & Inheritance**
 - [Statement of Affairs \(Probate\) Form SA 2](#)
- Payments & Refunds** (repeated section)
 - [Submit a Payment](#)
 - [Manage Bank Accounts](#)
- Gifts & Inheritance** (repeated section)
 - [Statement of Affairs \(Probate\) Form SA 2](#)
- Other Services**
 - [Manage Tax Clearance](#)
 - [Verify Tax Clearance](#)
 - [Manage Reporting Obligations](#) (highlighted with a red circle)
 - [Manage Tax Registrations](#)
 - [Charities and Sports Bodies eApplication](#)
 - [Drivers & Passengers with Disabilities](#)
 - [Manage Professional Services Withholding Tax](#)
 - [Manage Non-resident Landlord Withholding Tax](#)
 - [eRepayment Claims](#)
 - [VRT Certificate of Conformity](#)
 - [VRT EU Leased Vehicle - Leasee](#)
 - [Download Pre-populated Returns](#)
 - [Secure Upload/Download Service](#)
 - [Large File Upload Service](#)
 - [VAT MOSS](#)
 - [VAT OSS](#)
 - [Registration Status Letter](#)

Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC7”

The screenshot shows the 'eRegistration' interface with a navigation bar at the top containing 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. On the left, a sidebar titled 'Manage Your Reporting Obligations and TAIN Links' contains instructions. The main area, 'Registration Options', lists three items: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', and 'DAC7 - DAC7'. The 'DAC7 - DAC7' item is circled in red, and its 'Select Action' button is also circled in red. To the right, a blue box indicates 'Your Requests (0)'.

Figure 12: Agent DAC7 registration screen

2.1.5 Select “Add and link to a new registration” This option is applicable to an Agent wishing to link to a current Customer/Client to manage a DAC7 Reporting Obligation.

This screenshot shows the same 'eRegistration' interface as Figure 12, but with additional options for the 'DAC7 - DAC7' item. The 'Add and link to a new registration' button is circled in red. Below it are two other buttons: 'Link and cease an existing registration' and 'Link only to an existing registration'. The 'Your Requests (0)' box on the right now contains a message: 'You need to submit this request in order for this transaction to be processed.' with a 'Submit' button.

Figure 13: Agent DAC7 registration screen

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

Revenue
Cais agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Request Confirmation

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

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

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

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

[Back](#) [Confirm](#)

Figure 14: Agent DAC7 confirmation screen

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

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC7 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

03/08/2023

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

Figure 15: Agent DAC7 registration date screen

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


The screenshot shows the 'eRegistration' interface. On the left, there's a sidebar with 'Manage Your Reporting Obligations and TAIN Links' and 'Notes'. The main area is titled 'Registration Options' and lists several reporting obligations: 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', 'DAC7 - DAC7', 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', and 'DAC2-CRS - DAC2-CRS'. Each entry has a 'Select Action' button and a 'Cease Registration' button. On the right, there's a 'Your Requests (1)' sidebar showing a 'Register' button for 'DAC7' with 'Edit' and 'Cancel' links. At the bottom right, there's a 'Submit' button.

Figure 16: Agent DAC7 submit screen

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

The screenshot shows the 'eRegistration' interface with the 'Summary' section. It displays 'DAC7 Reporting Obligation (New)'. Below this, there's a message box stating: '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, there's a 'Generate Client Consent Letter' button, a 'Back' button, and a 'Next' button.

Figure 17: Agent generates consent letter



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

DAC7 Reporting Obligation (New)

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


Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 18: Agent consent letter

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

2.1.10 Once completed, click “Next”



TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC7 Reporting Obligation (New)

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

Generate Client Consent Letter < Back Next >

Figure 19: Agent consent letter screen

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed form in the Agent network/drive. Tick the box “DAC7” and click “Next”.

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

TAIN SERVICES **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

eRegistration

TAIN Link Attachment

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

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

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

File*

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

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

☒ DAC7

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

Back **Next**

Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

TAIN SERVICES **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC7 agent-link-notification-form.pdf

Remove Attachment

Back **Sign and Submit**

Figure 21: Agent sign and submit screen

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

TAIN SERVICES **CLIENT SERVICES** **CLIENT REVENUE RECORD** **WORK IN PROGRESS**

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 60088M **Help**

Enter Password Password

Sign & Submit **Back**

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).

TAIN SERVICES **REVENUE RECORD** **PROFILE** **ADMIN SERVICES**

ROS Acknowledgement **TEST AGENT - 00/00/0000**

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

You can access a copy of this transaction through your client's ROS inbox by clicking on the Client Revenue Record tab above.

A Receipt will be sent to your ROS inbox as soon as this transaction has been processed by Revenue.

To file another Return click on Client Services tab.

To return to TAIN Services click on TAIN Services tab.

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

Notice Number 5534462290M

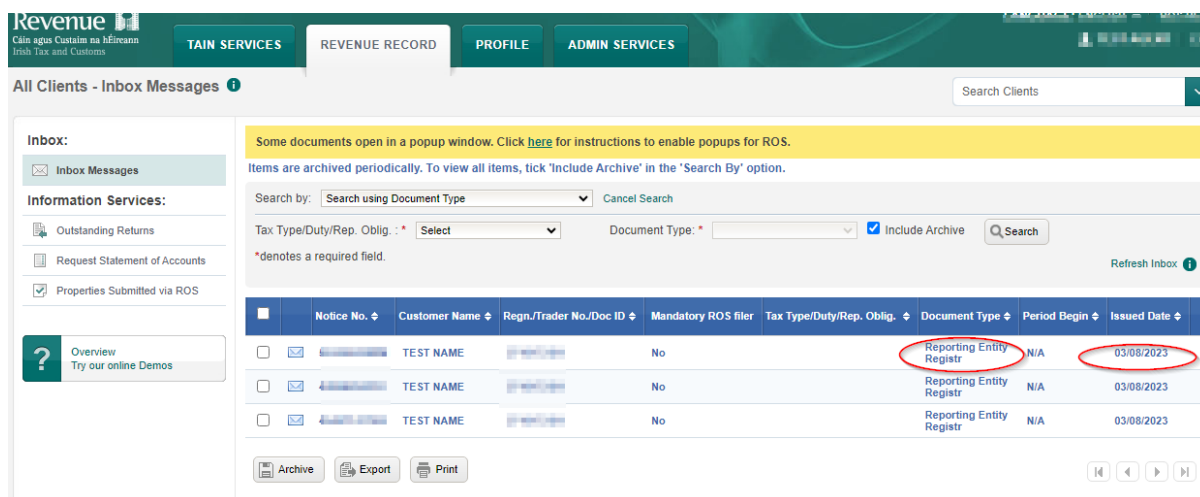
eRegistration summary:

Action	Status	Comments
Register and Link DAC	Success	

To return to TAIN Services click on TAIN Services tab. **OK**

Figure 23: Agent DAC7 confirmation screen

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



Revenue
Gníomhaíocht na hÉireann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

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.
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

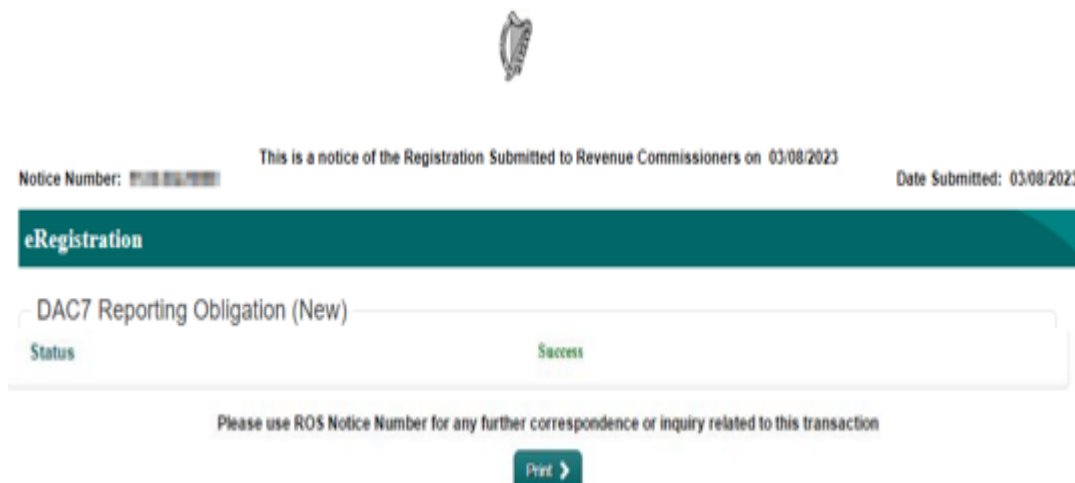
*denotes a required field. Refresh Inbox

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023

Archive Export Print

Figure 24: Agent Revenue Record screen

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



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

eRegistration

DAC7 Reporting Obligation (New)

Status Success

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

Print

Figure 25: Agent DAC7 registration confirmation screen

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

3 Section: Registration as Foreign Platform Operator

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

3.1 Registration of a Foreign Platform Operator

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

Revenue
Cúla agas Cúlaite na hIdéam
With Tax and Customs

Registration for DAC7/CESOP Reporting

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

Register

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

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

Register here for FPOs such as DAC7/CESOP

Register

Confirm

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

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

Confirm

Figure 26: DAC7 Registration Introduction Screen

3.1.2 Select DAC7

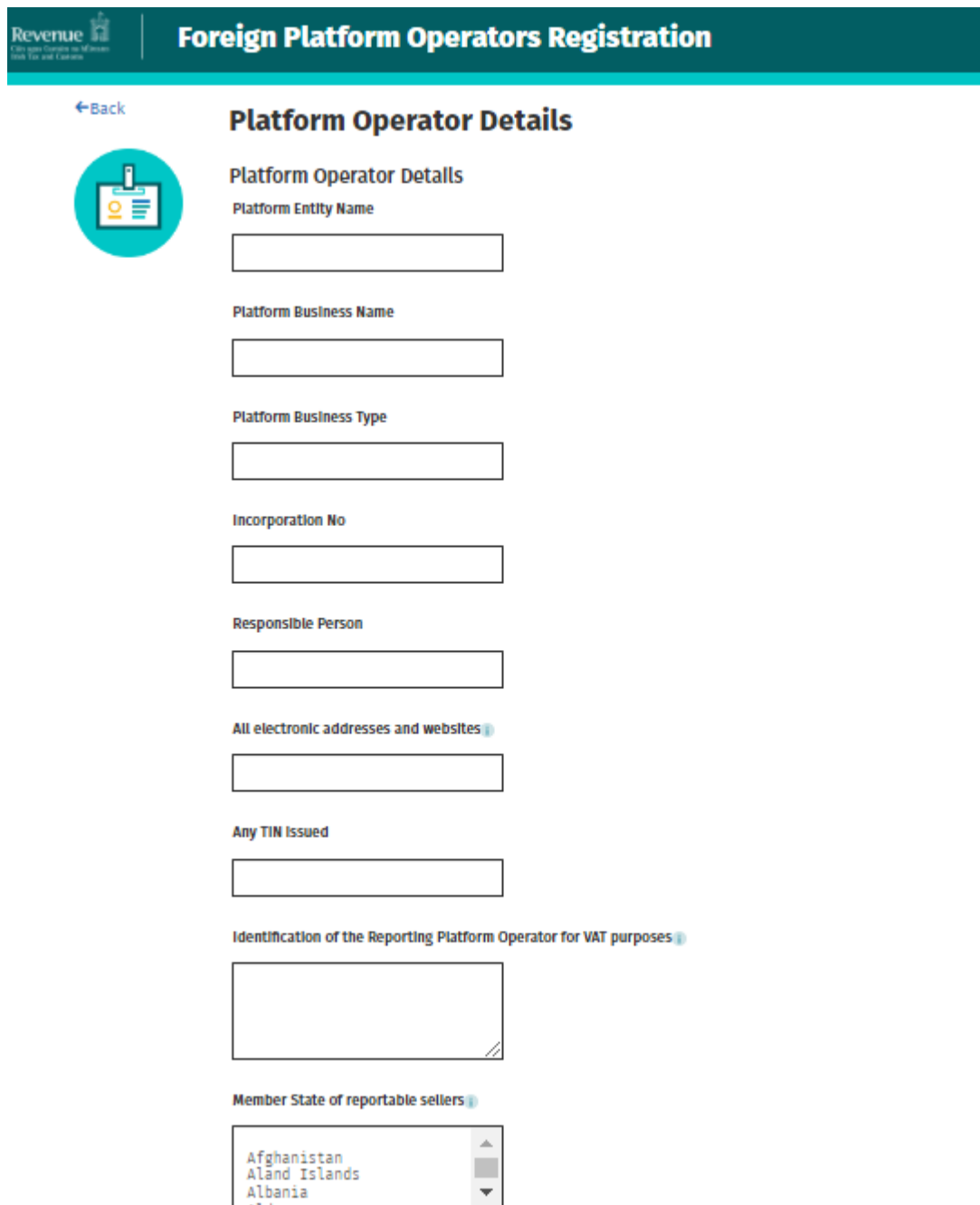


The screenshot shows a web interface for 'Registration for DAC7/CESOP Reporting Registration'. At the top left is the Revenue logo with the text 'Cúla agus Custóir na hÉireann Irish Tax and Customs'. The main heading is 'Registration for DAC7/CESOP Reporting Registration'. Below this, there is a '← Back' link. A circular icon on the left depicts a document with a checklist and a magnifying glass. The central instruction is 'To register, please select the relevant filing obligation'. Two blue buttons are presented: 'DAC7' with a pencil icon, which is circled in red, and 'CESOP' with a pencil icon. A 'Cancel' link is located at the bottom right of the selection area.

Figure 27: Foreign Platform Operator selection screen

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

3.1.4 Complete Platform Operator Details



Revenue
Chaos open business to business
with VAT and Customs

Foreign Platform Operators Registration

[← Back](#)

Platform Operator Details

Platform Operator Details

Platform Entity Name

Platform Business Name

Platform Business Type

Incorporation No

Responsible Person

All electronic addresses and websites

Any TIN issued

Identification of the Reporting Platform Operator for VAT purposes

Member State of reportable sellers

Afghanistan
Aland Islands
Albania
Algeria

▲
■
▼

Figure 28: Platform Operator Details

3.1.5 Complete address and contact details screens.



Contact Details

Email Address

Confirm Email Address

Phone Number Country Code

Phone Number

Mobile Contact Name

Mobile Number

Continue

[Cancel](#)

Figure 29: Address and contact details screen



Postal Address

Address Line 1

Address Line 2

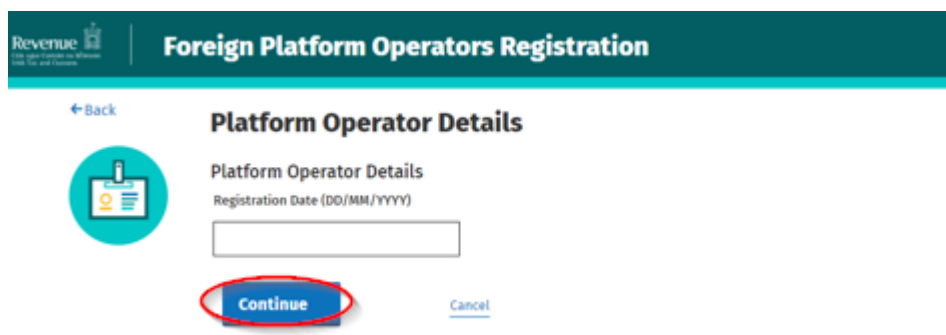
Address Line 3

Country

Post Code

Figure 30: Postal Address screen

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



Revenue
HM Revenue and Customs
Tax, Tariffs and Customs

Foreign Platform Operators Registration

[← Back](#)

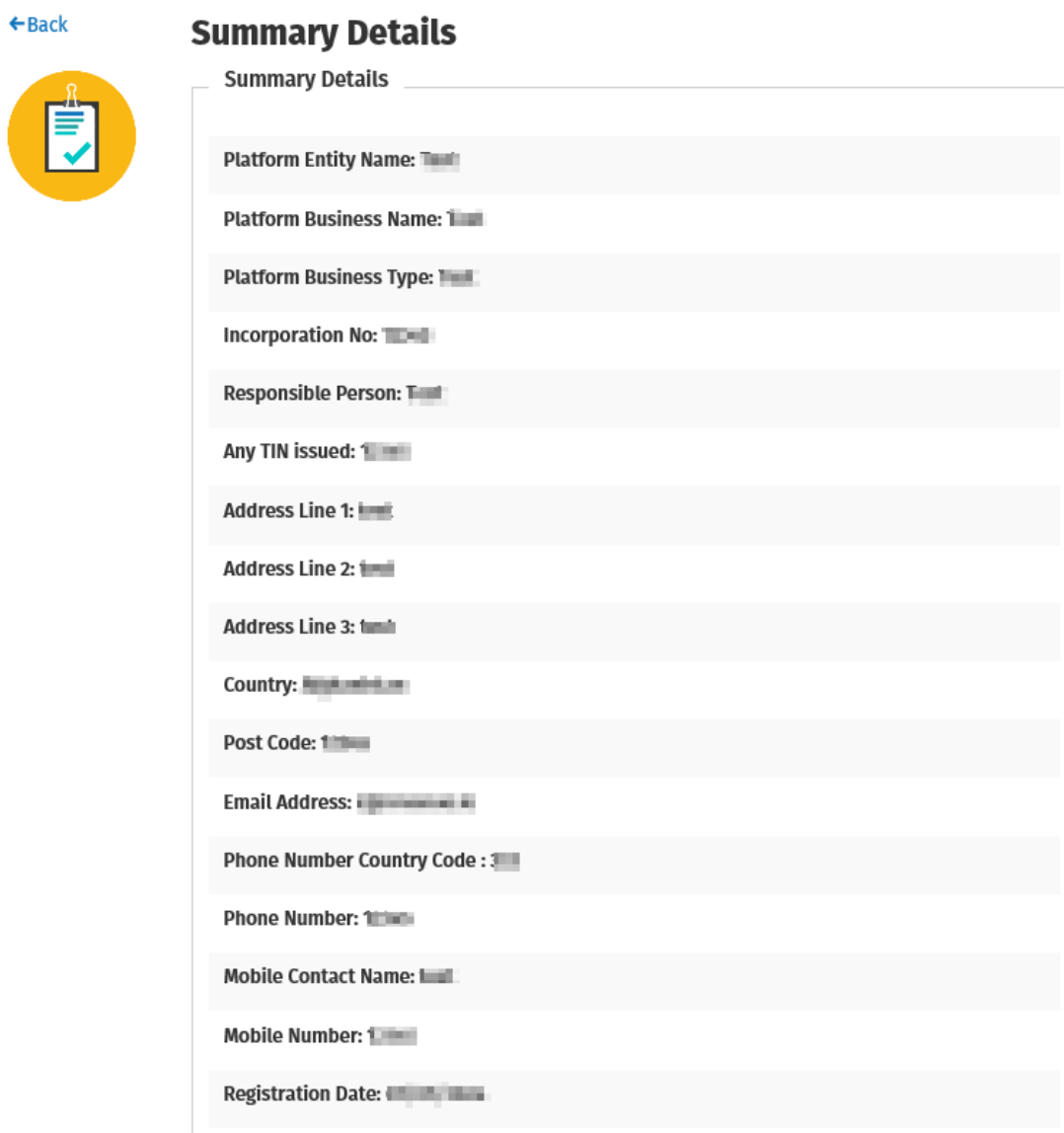
Platform Operator Details

Platform Operator Details
Registration Date (DD/MM/YYYY)

Continue [Cancel](#)

Figure 28: Platform Operator Registration Date screen

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



[← Back](#)

Summary Details

Summary Details

Platform Entity Name:

Platform Business Name:

Platform Business Type:

Incorporation No:

Responsible Person:

Any TIN issued:

Address Line 1:

Address Line 2:

Address Line 3:

Country:

Post Code:

Email Address:

Phone Number Country Code :

Phone Number:

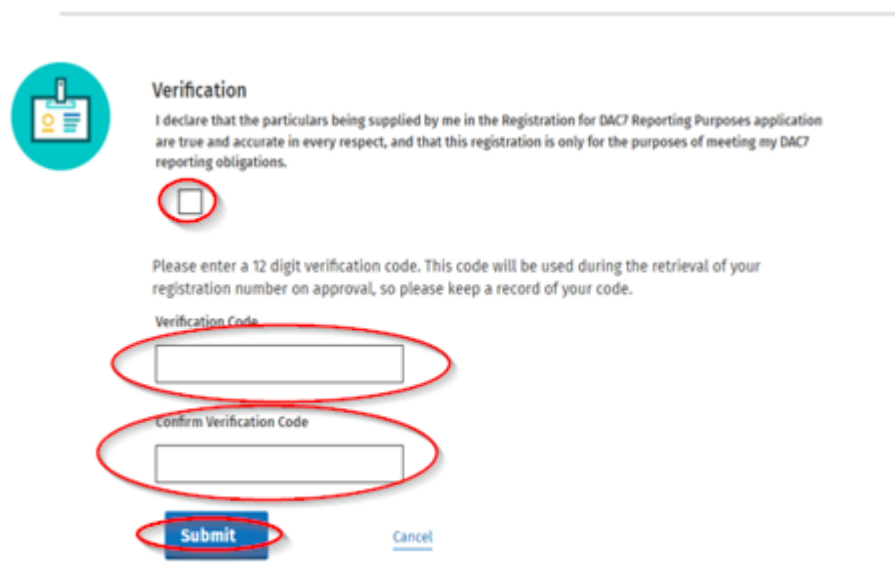
Mobile Contact Name:

Mobile Number:

Registration Date:

Figure 29: Summary screen

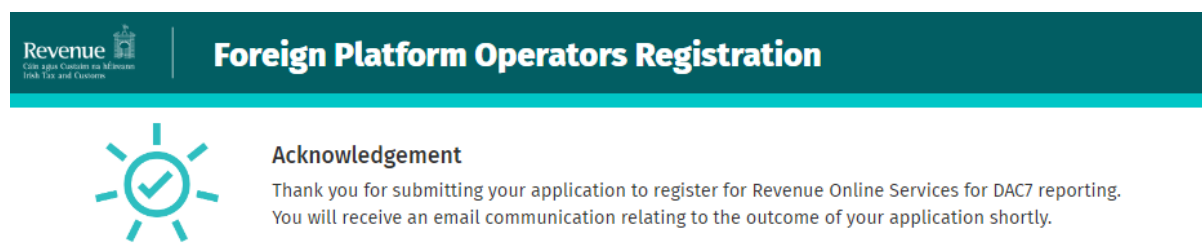
- 3.1.7 Enter your unique 12-digit code that will allow subsequent verification. Please note it is important to take note of this unique code as it will be required at the confirmation stage of the process. Click the “Submit” button to trigger the approval process.



The screenshot shows a 'Verification' screen. On the left is a circular icon with a document and a checkmark. The main text reads: 'I declare that the particulars being supplied by me in the Registration for DAC7 Reporting Purposes application are true and accurate in every respect, and that this registration is only for the purposes of meeting my DAC7 reporting obligations.' Below this is a small square checkbox. Further down, it says: 'Please enter a 12 digit verification code. This code will be used during the retrieval of your registration number on approval, so please keep a record of your code.' There are two input fields: 'Verification Code' and 'Confirm Verification Code'. At the bottom are two buttons: 'Submit' (in a blue box) and 'Cancel' (a blue link).

Figure 30: Verification Screen

3.1.8 Acknowledgement Screen



The screenshot shows an 'Acknowledgement' screen. At the top is a dark teal header with the Revenue logo on the left and the text 'Foreign Platform Operators Registration' in white. Below the header is a circular icon with a checkmark and radiating lines. The main text reads: 'Thank you for submitting your application to register for Revenue Online Services for DAC7 reporting. You will receive an email communication relating to the outcome of your application shortly.'

Figure 31: Acknowledgement Screen

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

Revenue
Cúrsaí agus Cúrsaí na hÉireann
Irish Tax and Customs

Registration for DAC7/CESOP Reporting Registration

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

Register

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

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

Register here for FPOs such as DAC7/CESOP

Register

Confirm

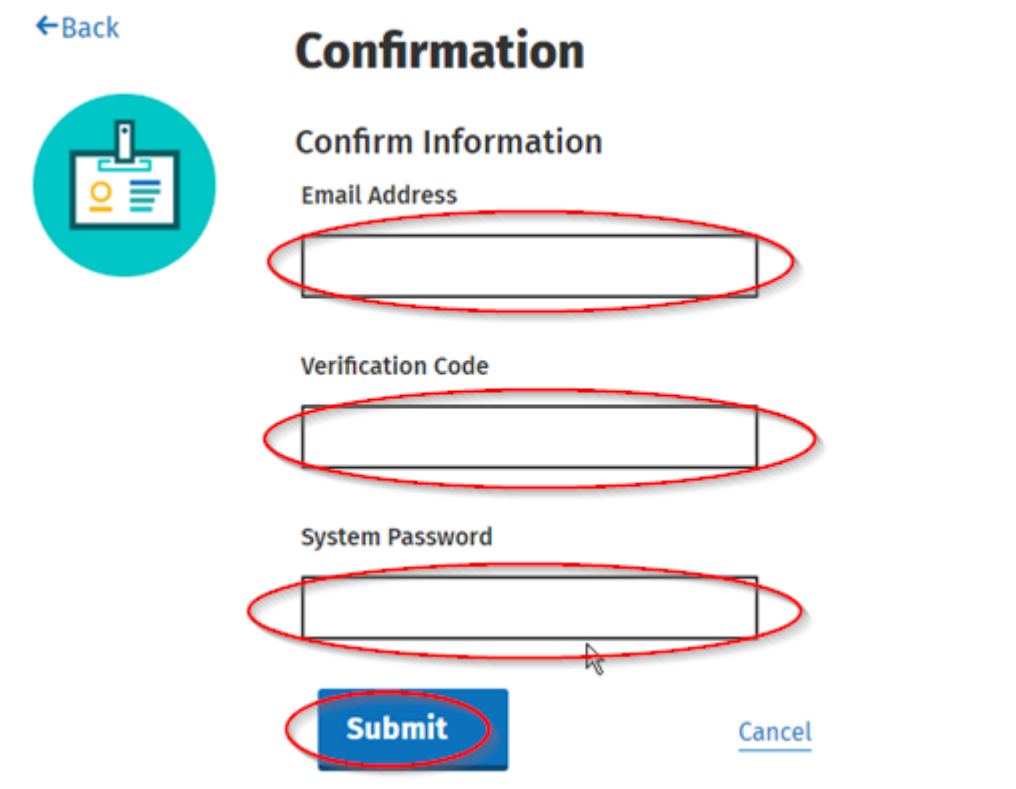
Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

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

Confirm

Figure 32: Confirmation Screen

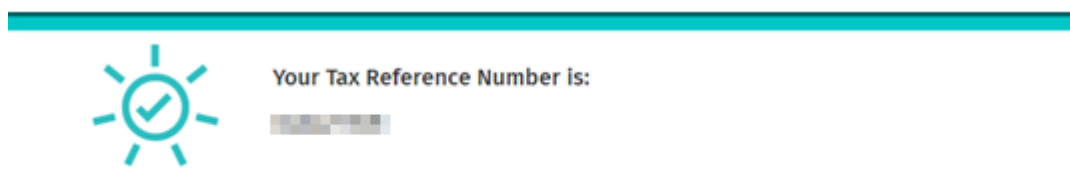
3.1.10 Enter the email address, the 12-digit verification code and the system password. Click “Submit”.



The image shows a web form titled "Confirmation" with a sub-header "Confirm Information". On the left is a circular icon containing a clipboard with a checkmark and a magnifying glass. The form has three input fields, each with a red oval highlight: "Email Address", "Verification Code", and "System Password". Below these fields are two buttons: a blue "Submit" button with a red oval highlight, and a blue "Cancel" link. A mouse cursor is pointing at the bottom right of the "System Password" field.

Figure 33: Confirmation Screen

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



The image shows a confirmation screen with a teal header bar. On the left is a teal icon of a sun with a checkmark inside. To the right of the icon, the text "Your Tax Reference Number is:" is displayed above a blurred rectangular box representing the number.

Figure 34: Tax Reference Number screen

4 ROS Registration

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

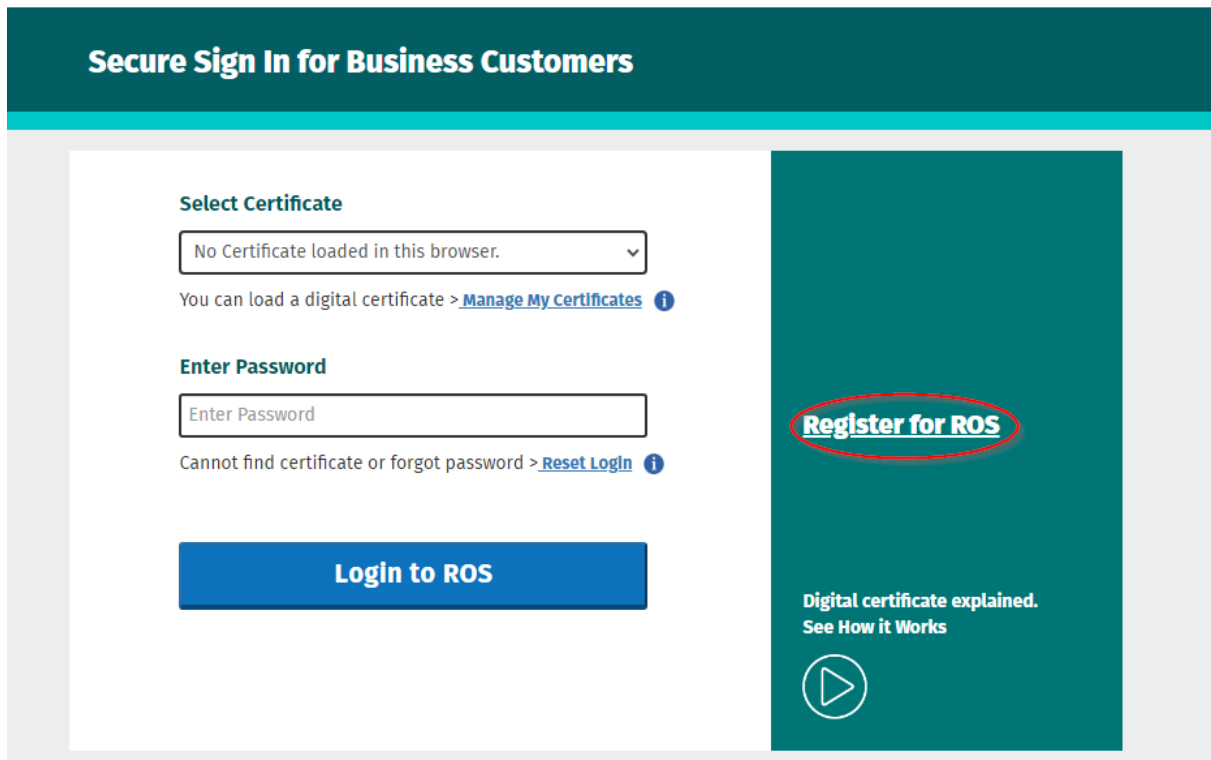
The image shows a web interface for ROS registration. At the top, a dark teal banner reads "Secure Sign In for Business Customers". Below this, the main content area is white. On the left, there's a "Select Certificate" section with a dropdown menu showing "No Certificate loaded in this browser." and a link to "Manage My Certificates". Below that is an "Enter Password" section with a text input field and a link to "Reset Login". A large blue button labeled "Login to ROS" is at the bottom of this section. On the right, there's a teal sidebar. At the top of the sidebar, "Register for ROS" is written in white and circled in red. Below that, it says "Digital certificate explained. See How it Works" with a play button icon.

Figure 35 Ros Registration Form

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

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

4.1 AEOI Contact details

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

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

5 Customer Submitting DAC 7 Returns

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

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

5.1 Customer Submitting XML DAC 7 Return

For efficient processing, it is recommended that individual DAC 7 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file that is greater in size will be rejected by ROS. If the file exceeds this, it must be split into separate files.

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

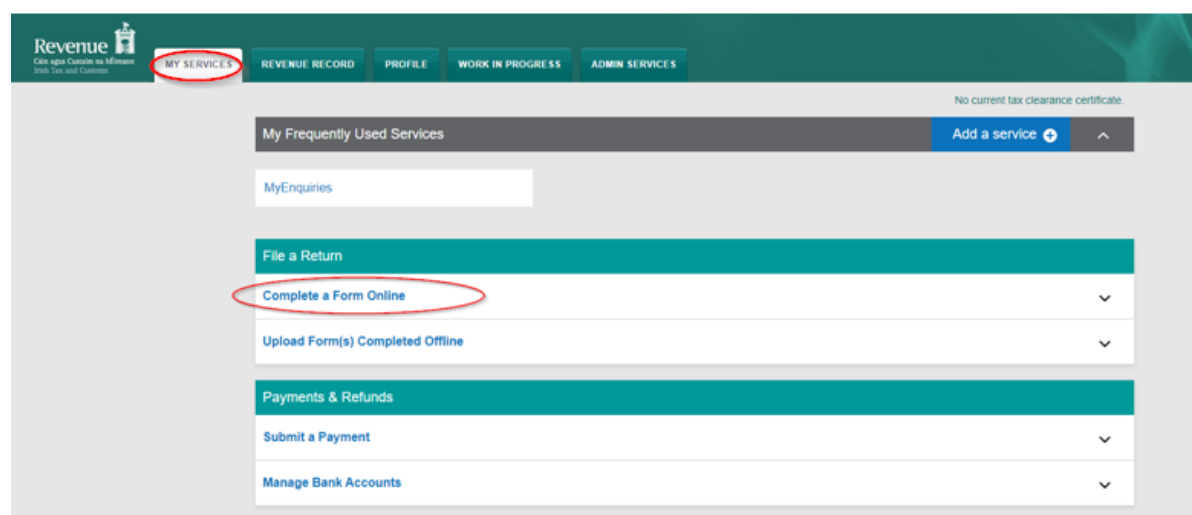
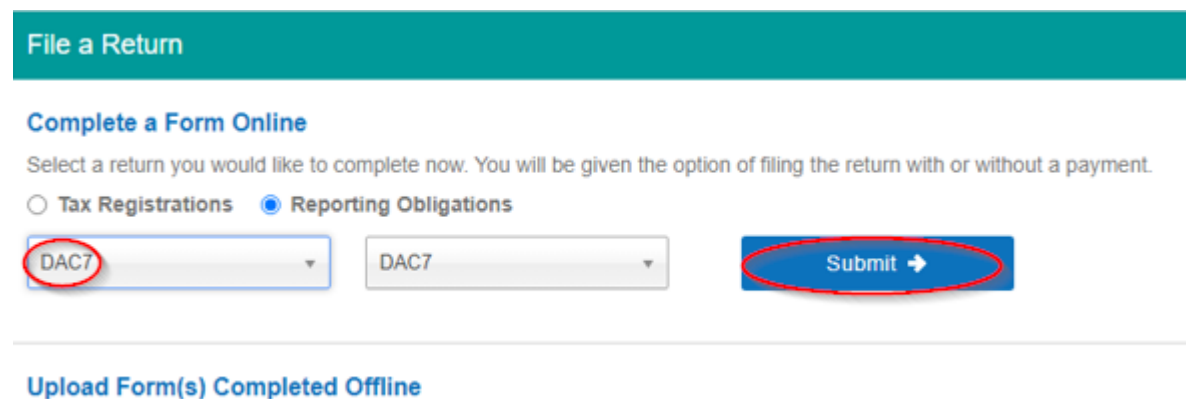


Figure 36: Customer complete a form online.

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



File a Return

Complete a Form Online

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

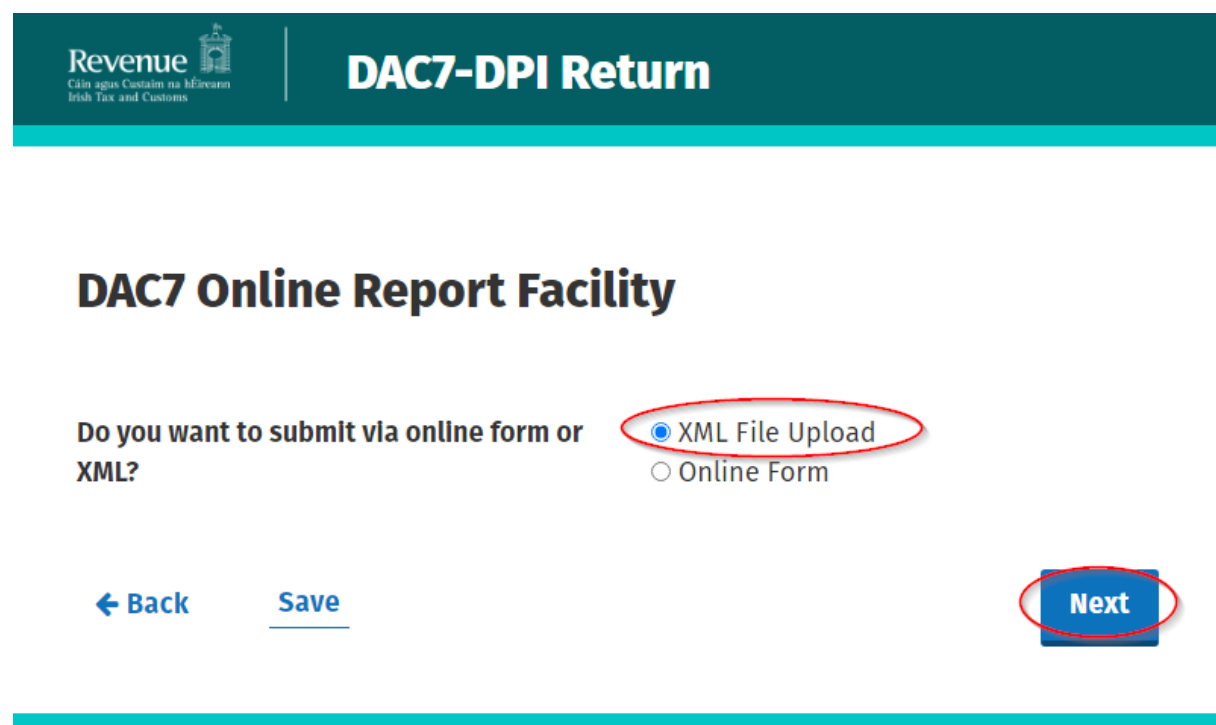
☐ Tax Registrations ☒ Reporting Obligations

DAC7 **DAC7** **Submit →**

Upload Form(s) Completed Offline

Figure 37: Customer upload return screen

5.1.3 Click XML file upload and then “Next”



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

☒ XML File Upload
☐ Online Form

Back **Save** **Next**

Figure 38: Online Form

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

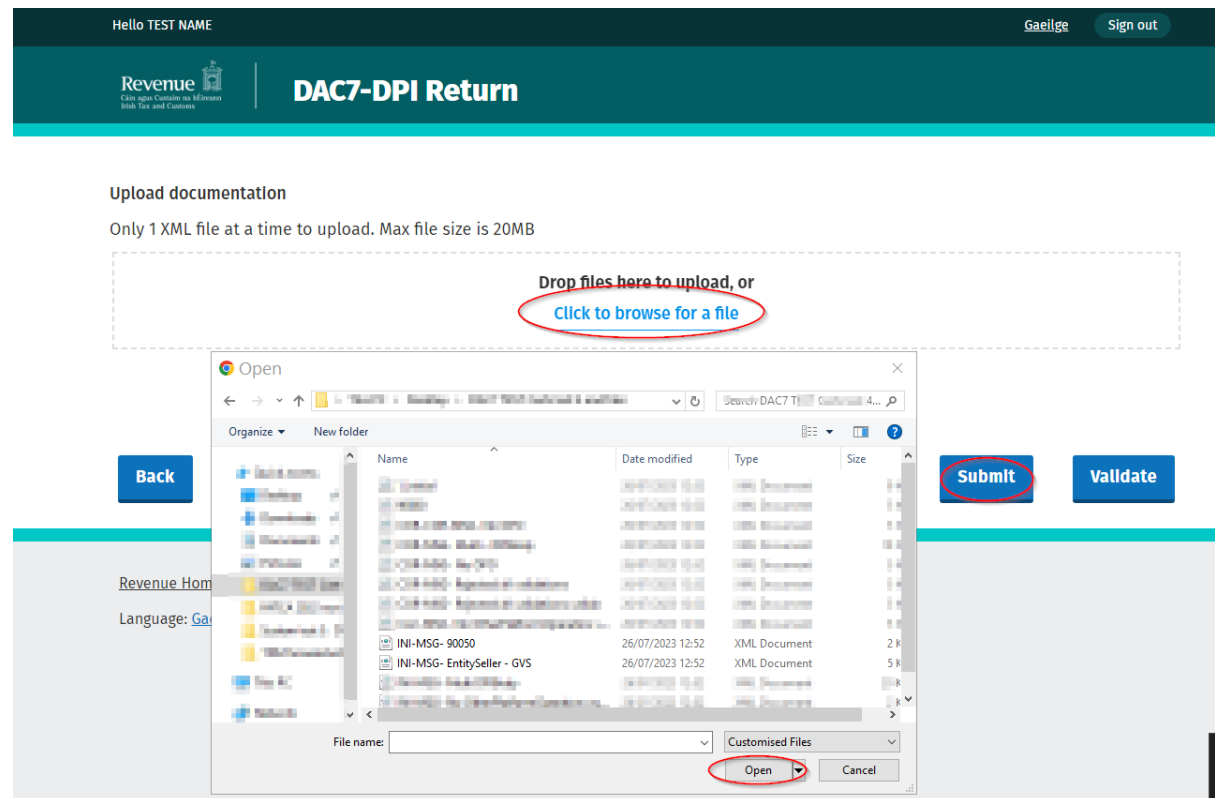
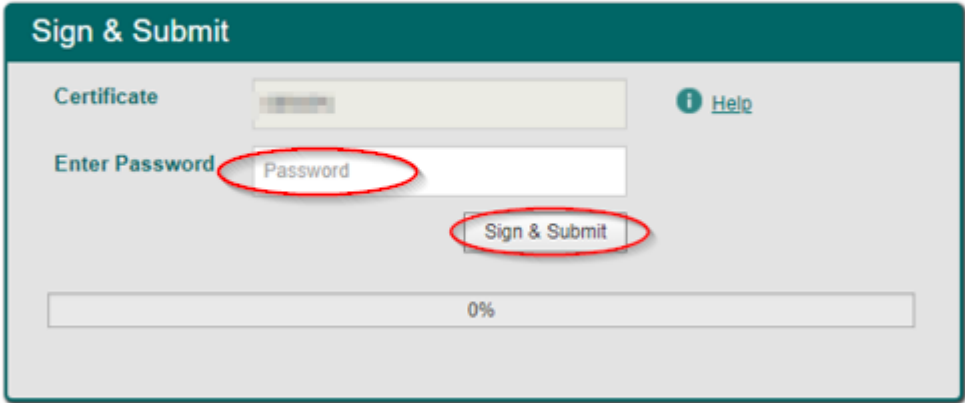


Figure 39: Select file screen

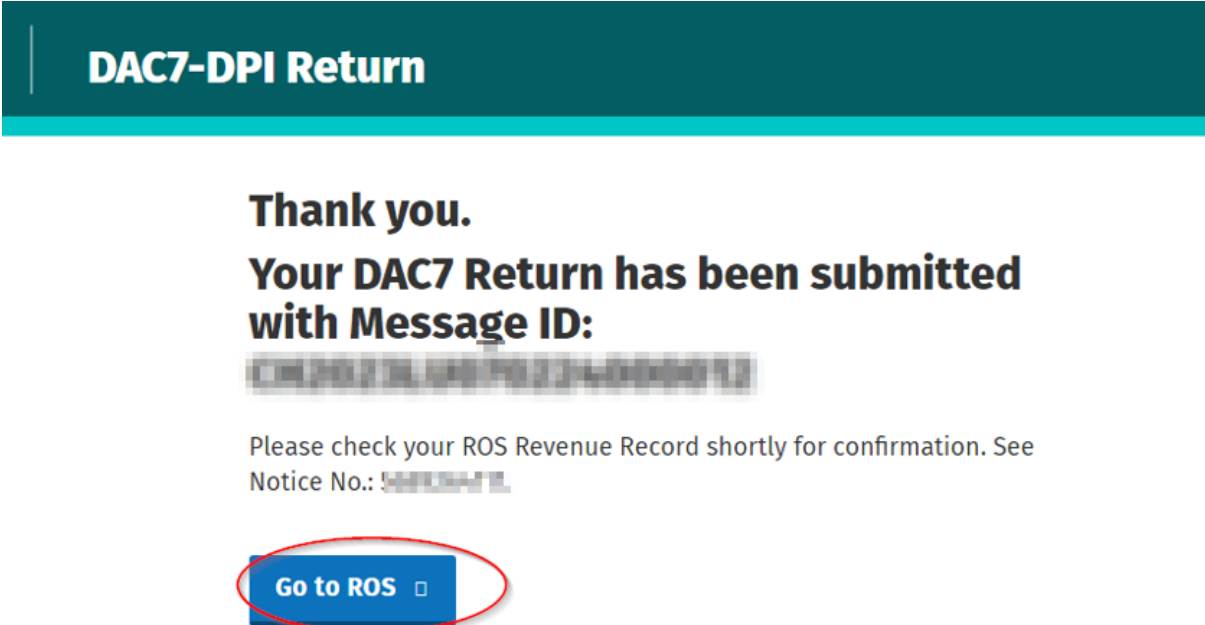
5.1.5 Enter ROS password and click “Sign and Submit”.



The screenshot shows a web form titled "Sign & Submit". It contains a "Certificate" field with a masked value, an "Enter Password" field with the word "Password" entered, and a "Sign & Submit" button. A "Help" link is visible next to the "Certificate" field. A progress bar at the bottom indicates 0% completion.

Figure 40: Sign and Submit

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



The screenshot shows a confirmation screen for a "DAC7-DPI Return". It displays the message: "Thank you. Your DAC7 Return has been submitted with Message ID: [REDACTED]". Below this, it says: "Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [REDACTED]". A blue button labeled "Go to ROS" is circled in red.

Figure 41: Confirmation screen

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

Revenue
Cúis agas Cúisín na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

LANGUAGE: ENGLISH ▼ ROS HELP TEST AGENT EXIT

TEST NAME - Inbox Messages ⓘ TEST NAME ▼

Inbox:

- Inbox Messages

Information Services:

- Returns
- Payments
- Refunds & Repayments
- Charges & Payments
- Events List
- Registration Details
- Items Submitted via ROS
- Request Statement of Accounts

Overview
Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

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 ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]	DAC7	DAC7 RETURN	N/A	23/08/2023
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]		Document Type		Issued Date
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]		Document Type		Issued Date
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]		Document Type		Issued Date
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]		Document Type		Issued Date
<input type="checkbox"/>	[Notice Number]	[Customer Name]	[Regn./Trader No./Doc ID]		Document Type		Issued Date

Archive Export Print

Figure 42: Customer Revenue Record screen

5.1.8 Acknowledgement screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

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

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

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

Figure 43: Customer DAC7 status screen

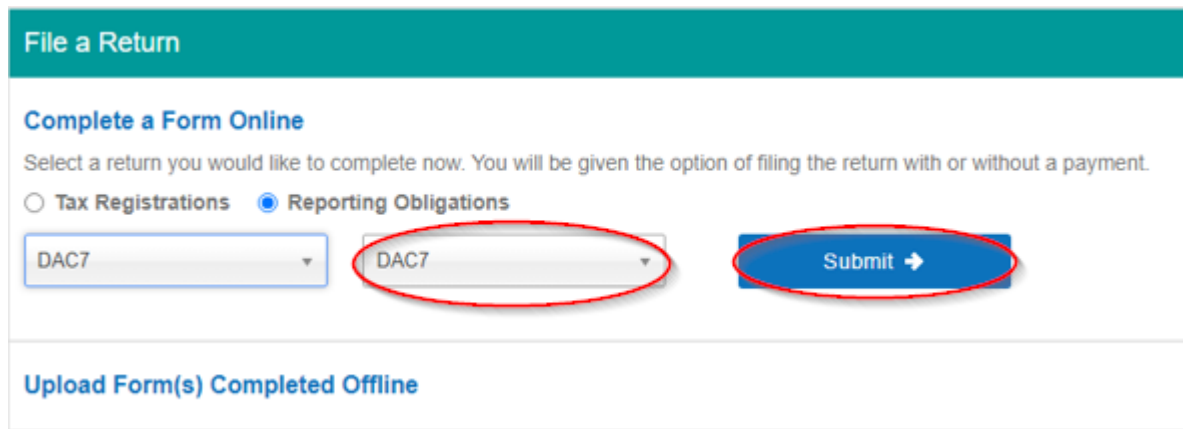
As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. Where a DAC7 file submission fails, the on-screen notification will highlight the location and description of the issue. When this message appears, return to My Services screen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

5.2 Customer Submitting Online DAC7 Form

Multiple submissions of the DAC7 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented.

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

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



File a Return

Complete a Form Online

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

☐ Tax Registrations ☒ Reporting Obligations

DAC7 DAC7

Submit →

Upload Form(s) Completed Offline

Figure 44: Customer File a DAC7 return submit screen

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

☐ XML File Upload
☒ Online Form

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

☒ New
☐ Correction
☐ Nil Return

*** Reporting Period:**

2023

[← Back](#) [Save](#) [Next](#)

Figure 45: DAC 7 online report facility

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

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

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

5.2.4 Complete all relevant sections and click “Next”.

DAC7-DPI Return

Platform Operator

Doc Ref ID (Document Reference Id)

Residence

Please Select ▼



TIN (Tax Identification Number)



This is a required field.

Issued By

Please Select ▼

TIN Unknown

☐ Unknown

IN (Identification Number)









Issued By

Please Select ▼

IN (Identification Number) Type

Please Select ▼

 VAT	<input type="text"/>	
 * Name	<input type="text"/>	
	This is a required field.	
 Platform Business Name	<input type="text"/>	
 Nexus	<input type="text" value="RPONEX_1"/>	

Address (#1)

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

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

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

Assumed Platform Operator

Add Assumed Other Platform Operator

+


← Back

Save

Next

Figure 46:Platform Operator Page

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

TIN (Tax Identification Number) 

This Is a required field.

Issued By

TIN Unknown ☐ Unknown

Figure 47: Tax Identification Number

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

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

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

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 48: Platform Operators


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


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

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

Revenue
Cáin agus Cúntaí na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Add Reportable Seller 

Remove Reportable Seller (#1) 


Reportable Seller Type

☒ Entity
☐ Individual

Figure 49: Reportable Seller Type

5.2.6 If Entity is selected, below options will display.

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



Add Reportable Seller



Remove Reportable Seller (#1)

Reportable Seller Type


Organisation Party Type


Doc Ref ID (Document Reference Id)

Residence

  TIN (Tax Identification Number)

Issued By







☒ Entity

☐ Individual

Please Select

Please Select





TIN Unknown

☐ Unknown IN

Issued By

IN Type

VAT

 NameAddress (#1)

Legal Address Type

 Country Code

Street

Building ID

Suite ID

Floor ID

District Name


POB (Place of Birth)

 City



Post Code

Country

Address Free

Platform Business Name	<input type="text"/>	
Nexus	<input type="text" value="Please Select"/>	

Financial Identifier

Identifier	<input type="text"/>	
Account Holder Name	<input type="text"/>	
Other Info	<input type="text"/>	
Permanent Establishment	<input type="text" value="Please Select"/>	

Relevant Activities


<input type="checkbox"/> Immovable Property	<input type="checkbox"/> Personal Services
<input type="checkbox"/> Sale of Goods	<input type="checkbox"/> Transportation Rental

[< Back](#) [Save](#) [Add Reportable Seller](#) [Submit](#)


Figure 50: Entity Selected Reportable Seller

5.2.7 If Individual is selected, below options will display.


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

**DAC7-DPI Return**

Add Reportable Seller



Remove Reportable Seller (#1)



Reportable Seller Type


☐ Entity
☒ Individual


Person Party Type


Doc Ref ID (Document Reference Id)

* Residence

Please Select



 * TIN (Tax Identification Number)



Issued By

Please Select

This is a required field.

This is a required field.

TIN Unknown

☐ Unknown

VAT

Address (#1)



Legal Address Type

* Country Code

Street

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Birth)

* City

Post Code

Country

Address Free

Preceding Title (#1)



Title



* First Name

This is a required field.

Middle Name



City SubEntity	<input type="text"/>	
Birth Country Code	<input type="text" value="Please Select"/>	
Former Country Name	<input type="text"/>	
<u>Financial Identifier</u>		
Identifier	<input type="text"/>	<input type="button" value="+"/>
Account Holder Name	<input type="text"/>	
Other Info	<input type="text"/>	

Relevant Activities

<input type="checkbox"/> Immovable Property	<input type="checkbox"/> Personal Services
<input type="checkbox"/> Sale of Goods	<input type="checkbox"/> Transportation Rental

[< Back](#)
[Save](#)
[Add Reportable Seller](#)
[Submit](#)

Figure 51: Reportable Seller Type as Individual

5.2.8 Relevant Activities

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

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

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

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

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


Relevant Activities☐ Immovable Property☐ Personal Services☐ Sale Of Goods☐ Transportation Rental

Figure 52: Relevant Activities

5.2.9 Select Submit**Relevant Activities**☐ Immovable Property☐ Personal Services☐ Sale of Goods☐ Transportation Rental[← Back](#)[Save](#)[Add Reportable Seller](#)[Submit](#)

Figure 53: Relevant Activities Submit and Add Reportable Seller

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

**DAC7-DPI Return**

Thank you.
Your DAC7 Return has been submitted
with Message ID: 2023M5395

Please check your ROS Revenue Record shortly for confirmation. See
Notice No.: 2023M5395

[Go to ROS](#)

Figure 54: Acknowledgement Page Message ID

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

The screenshot shows the 'DAC7-DPI Return' submission interface. At the top left is the Revenue logo with the text 'Cais agair Caisiún na hÉireann Irish Tax and Customs'. The main header is 'DAC7-DPI Return'. Below this, the section 'Return submission' is followed by the instruction 'Please, go back and correct the following errors:'. Two error messages are listed in red text: '40060 :: At least one Residence Country Code must be provided for the Entity Seller. - See more' and '30040 :: At least one type of Relevant Activities must be provided, among the following: Personal Services; Sale of Goods; Transportation Rental; Rental of Immovable Property. - See more'. At the bottom, there are two buttons: a blue '← Back' button and a blue 'Submit' button, both of which are circled in red.

Revenue Cais agair Caisiún na hÉireann Irish Tax and Customs

DAC7-DPI Return

Return submission

Please, go back and correct the following errors:

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

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

[← Back](#) [Submit](#)

Figure 55: Errors DAC 7 Submit

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

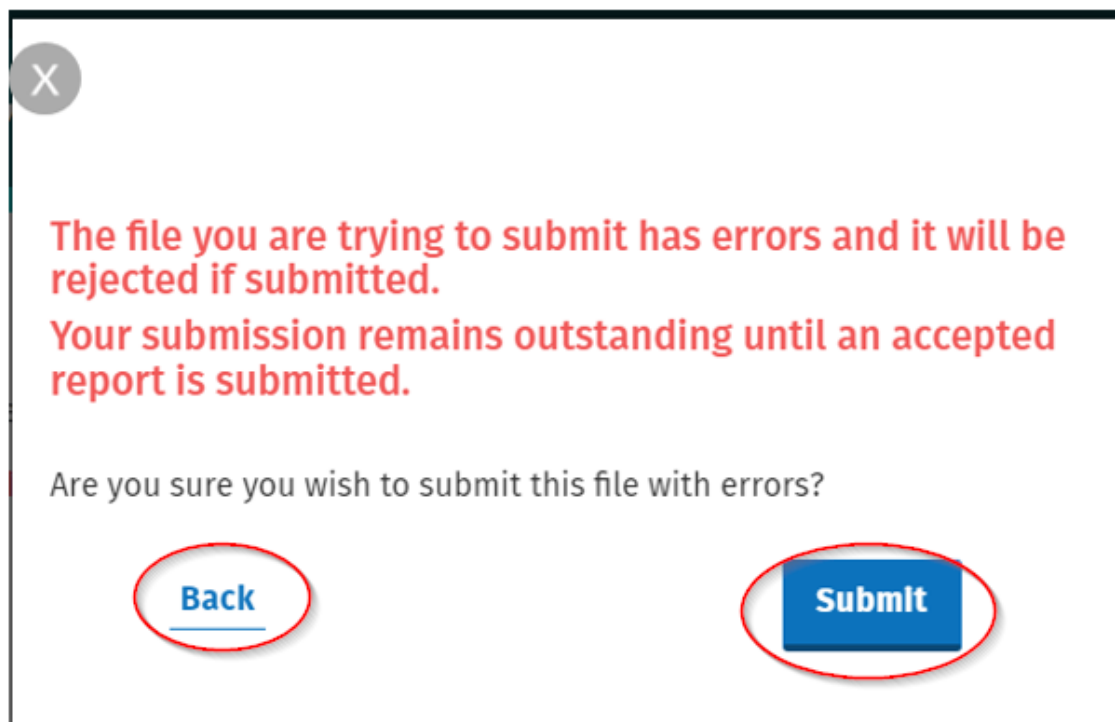


Figure 56: Submit Error Page

5.2.12 If the filer decides to go back and not submit the file, the pop up will close.

If the filer decides to submit the file with errors, they will be redirected to the acknowledgement page where the Notice number is presented.

A file will only be submitted once the acknowledgment page is shown.

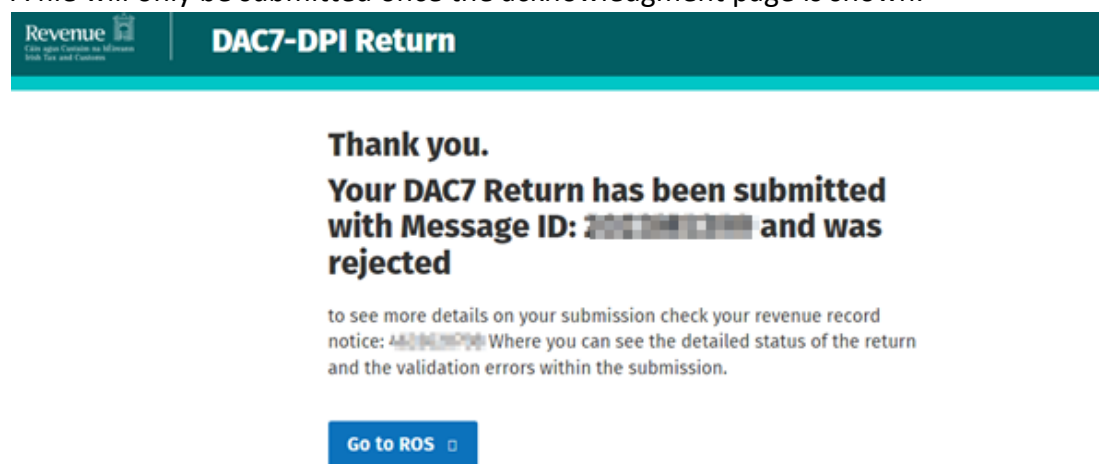


Figure 57: Rejected Online Return

5.3 Customer Submitting DAC7 Nil Return

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

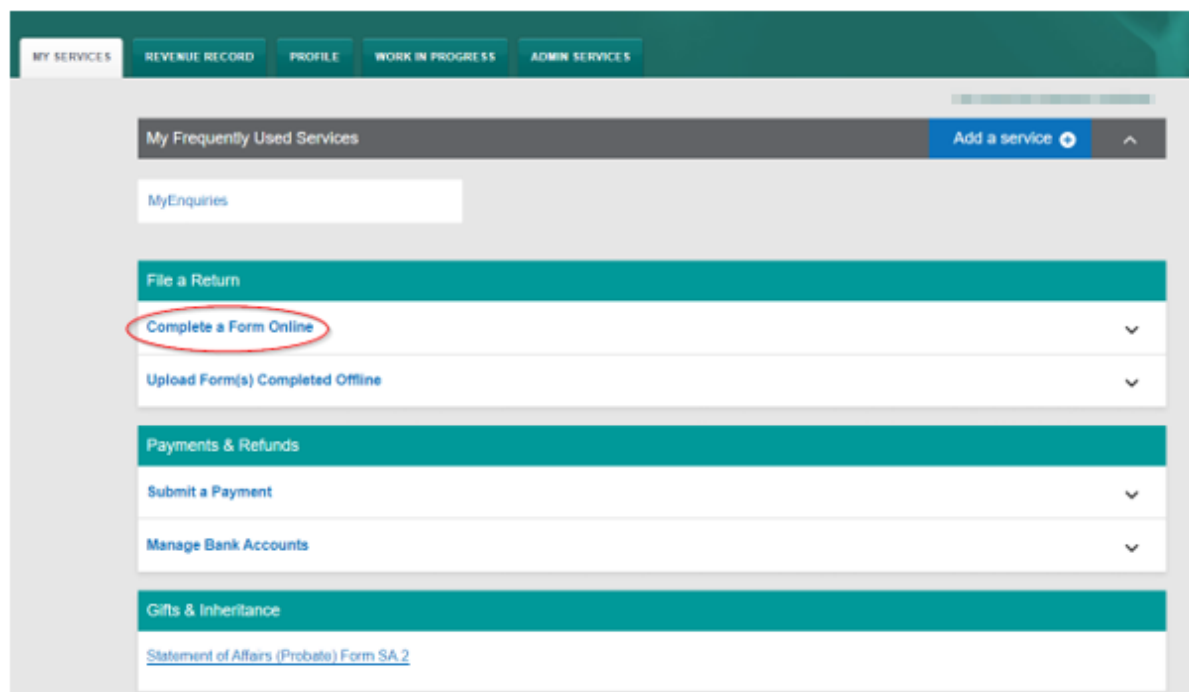


Figure 58: Complete a Form Online

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

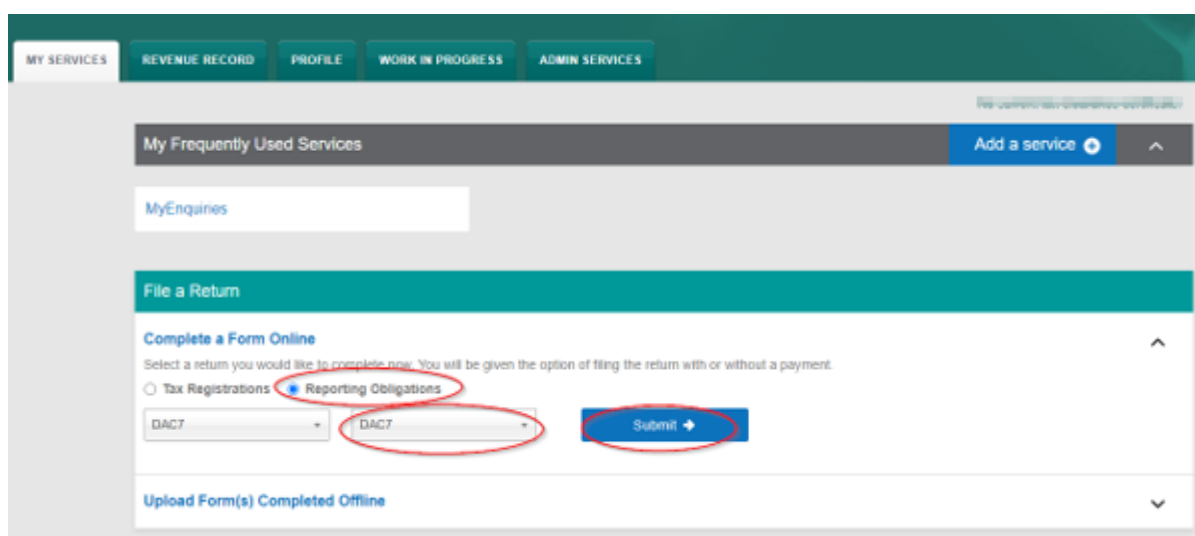


Figure 59: Return Reporting Obligation

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

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- ☐ XML File Upload
☒ Online Form

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

- ☐ New
☐ Correction
☒ Nil Return

Nil Return Type:

- ☒ EPO
☐ Assumed Nil Return

* Reporting Period:

Please Select ▼

Back

Save

Next

Figure 60:Submission Type Nil Return

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

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

The screenshot displays the 'DAC7 Online Report Facility' interface. At the top, there is a header with the Revenue logo and the title 'DAC7-DPI Return'. Below this, the main heading is 'DAC7 Online Report Facility'. The form contains several sections:

- Do you want to submit via online form or XML?** with options: ☐ XML File Upload and ☒ Online Form.
- Is This a New Message / Correction Message / Nil Return Message?** with options: ☐ New, ☐ Correction, and ☒ Nil Return.
- Nil Return Type:** with options: ☒ EPO and ☐ Assumed Nil Return.
- * Reporting Period:** with a dropdown menu showing '2023'.

At the bottom, there are two buttons: 'Back' and 'Next'. The 'Next' button is highlighted with a red circle.

Figure 61: Nil Return, Type EPO screen

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

The screenshot displays the 'DAC7-DPI Return' interface for a Platform Operator. The form is organized into sections: 'Platform Operator', 'Address (#1)', and a 'Submit' button at the bottom right.

Platform Operator Section:

- Doc Ref ID:** Text input field.
- Residence:** Dropdown menu with 'Please Select' and a plus (+) button.
- TIN:** Text input field, marked with a red asterisk (*) and a plus (+) button.
- Issued By:** Dropdown menu with 'Please Select'.
- Tin Unknown:** Radio button labeled 'Unknown'.
- IN:** Text input field, marked with a plus (+) button.
- Issued By:** Dropdown menu with 'Please Select'.
- IN Type:** Dropdown menu with 'Please Select'.
- VAT:** Text input field.
- Name:** Text input field, marked with a red asterisk (*) and a plus (+) button.
- Platform Business Name:** Text input field, marked with a plus (+) button.
- News:** Dropdown menu with 'RPOEX_1' selected.

Address (#1) Section:

- Legal Address Type:** Dropdown menu with 'OECD_301' selected.
- Country Code:** Dropdown menu with 'Please Select', marked with a red asterisk (*) and highlighted with a red box.
- Street:** Text input field.
- Building ID:** Text input field.
- Suite ID:** Text input field.
- Floor ID:** Text input field.
- District Name:** Text input field.
- POB:** Text input field.
- City:** Text input field, marked with a red asterisk (*) and highlighted with a red box.
- Post Code:** Text input field.
- Country:** Text input field.
- Address Free:** Text input field.

Navigation:

- Back:** Blue button with a left arrow.
- Save:** Blue button.
- Submit:** Blue button, circled in red.

Figure 62: EPO Platform Operator screen

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

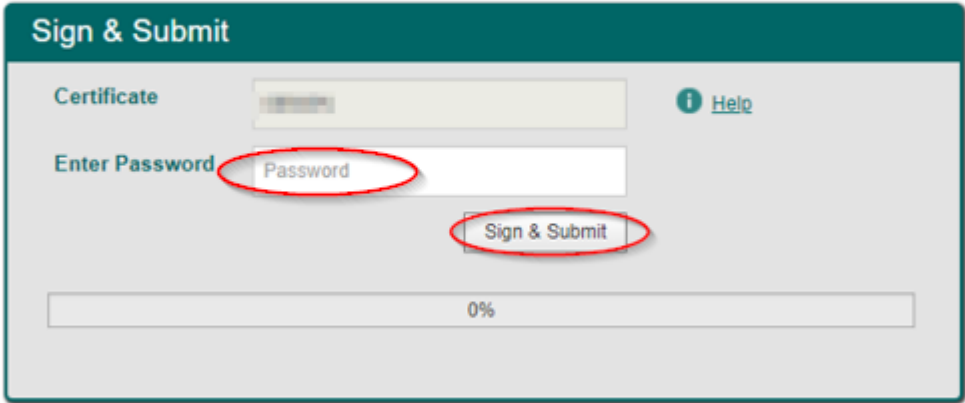


Figure 63: Customer sign and submit password screen

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

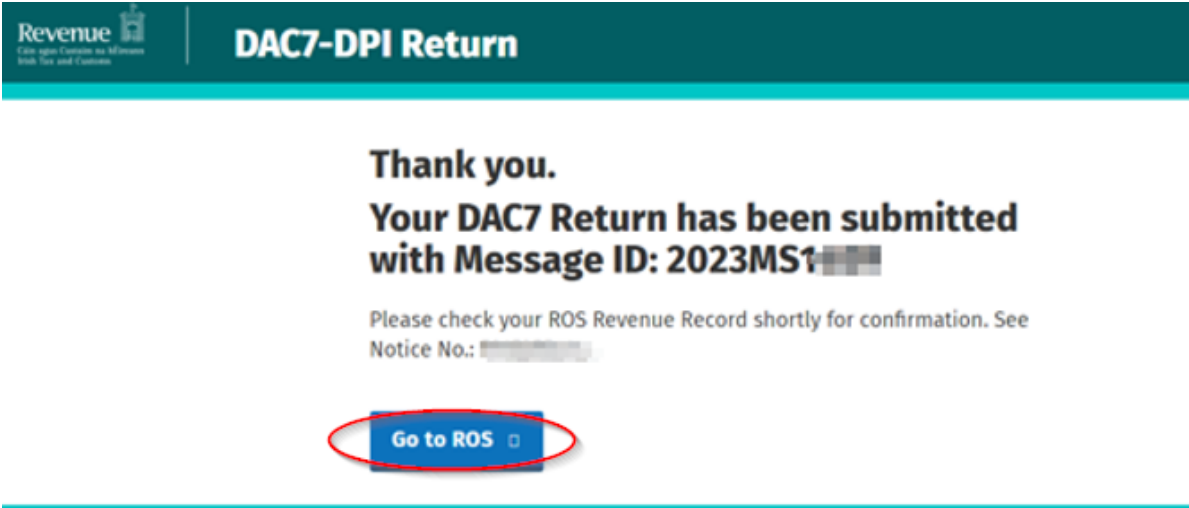


Figure 64: Successful submission screen

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

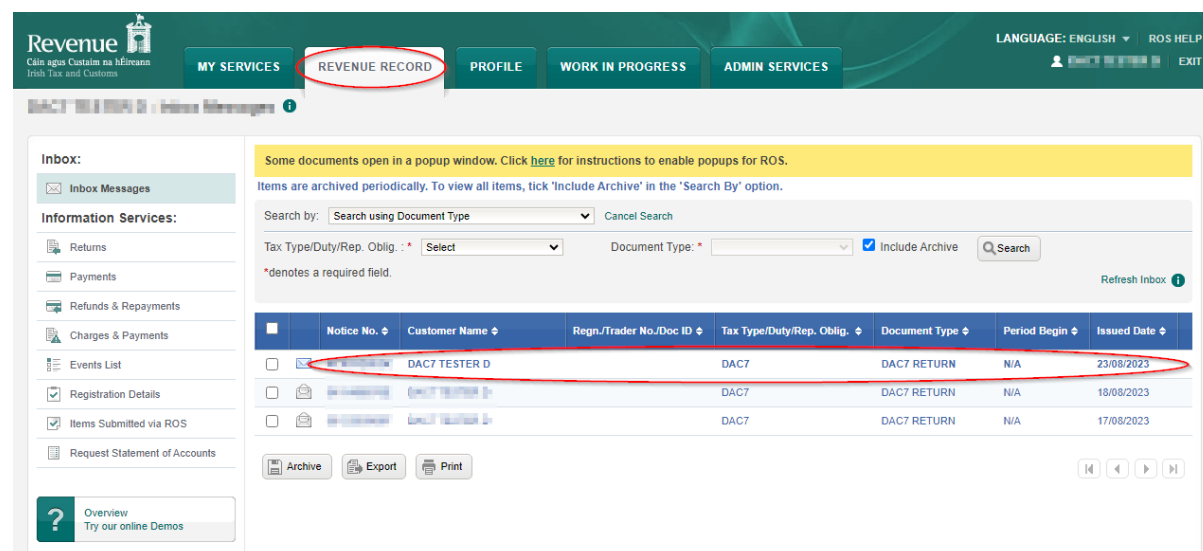


Figure 65: Customer Revenue Record screen

5.3.9 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

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

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

```

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

```

Figure 66: Customer DAC7 status screen

5.3.10 DAC7 Nil Return Type “Assumed Nil Return”

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

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

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

The screenshot shows the 'DAC7-DPI Return' header with the Revenue logo. Below is the 'DAC7 Online Report Facility' section. It contains four groups of radio buttons and one dropdown menu, all with their selected options circled in red. At the bottom are 'Back', 'Save', and 'Next' buttons, with 'Next' also circled in red.

Revenue
Cian agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?
☐ XML File Upload
☒ Online Form

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


Nil Return Type:
☐ EPO
☒ Assumed Nil Return

* Reporting Period:
2023

[← Back](#) [Save](#) **Next**

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

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

**DAC7-DPI Return**

Platform Operator

Doc Ref ID (Document Reference Id)

Residence

Please Select ▾

+

i

*

TIN (Tax Identification Number)

+

Issued By

Please Select ▾

+

Tin Unknown

☐ Unknown

i

IN (Identification Number)

+







Issued By


Please Select ▾

IN (Identification Number) Type

Please Select ▾

Figure 68: Platform Operator screen

 VAT	<input type="text"/>	
 * Name	<input type="text"/>	
 Platform Business Name	<input type="text"/>	
 Nexus	<input type="text" value="RPONEX_1"/>	

Address (#1) 

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

Figure 69: Platform Operator screen

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

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

 City

This is a required field.

Post Code

Country

Address Free





Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Figure 70: Platform Operator screen

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

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

Assuming Platform Operator

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

Address

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

Figure 71: Assuming Platform Operator Nil Selection Details screen

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

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

 City

This is a required field.

Post Code

Country

Address Free

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

Figure 72: Assuming Platform Operator Nil Selection Details

5.3.13 Complete all relevant details and select “Submit”

The Customer can go “Back” or “Save” at any point

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

[← Back](#)

[Save](#)

[Submit](#)

Figure 73: “Submit” screen

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

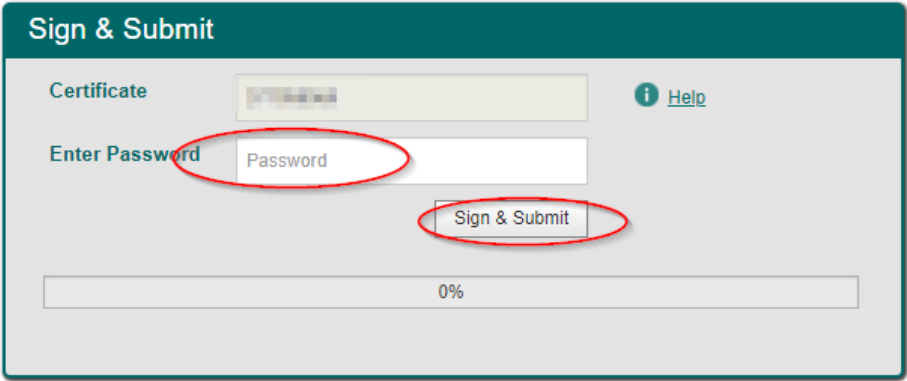


Figure 74: Customer Sign and Submit Password screen

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

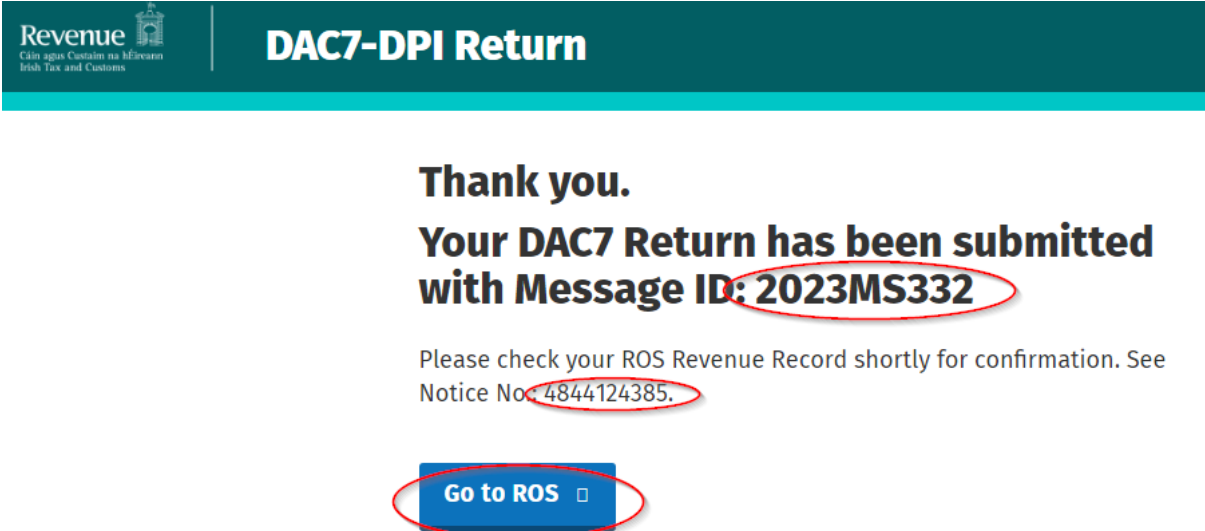


Figure 75: Successful Submission screen

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

Revenue
Cáin agus Cúistín na hÉireann
Irish Tax and Customs

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

Inbox:
Inbox Messages

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Events List
Registration Details
Items Submitted via ROS
Request Statement of Accounts

Overview

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.
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	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input checked="" type="checkbox"/>	4844124386A	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	27/09/2023
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

Figure 76: Customer Revenue Record screen

5.3.17 Copy of DAC7 return will display.

Revenue
Cáin agus Cúistín na hÉireann
Irish Tax and Customs

DAC7-DPI Acknowledgement

✓ **Your DAC7 Return was Accepted by Revenue**

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

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

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

Figure 77: Customer DAC7 status screen

5.4 Amending DAC7 Return

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

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

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

The screenshot displays the 'DAC7-DPI Return' interface. At the top, the Revenue logo and the title 'DAC7-DPI Return' are visible. Below this, the section 'DAC7 Online Report Facility' is shown. The first question is 'Do you want to submit via online form or XML?', with radio buttons for 'XML File Upload' and 'Online Form' (selected). The second question is 'Is This a New Message / Correction Message / Nil Return Message?', with radio buttons for 'New', 'Correction' (selected), and 'Nil Return'. Below these questions, a red asterisk icon is next to the word 'Correction'. To the right, there is a button labeled 'Find via MessageRefId'. Below this, a message states 'MessageRefId Found! Please Click Correction or Deletion Button'. At the bottom, there are three buttons: 'Back' (with a left arrow), 'Save' (underlined), and 'Correction' (highlighted in blue). A 'Deletion' button is also present to the right of the 'Correction' button.

Figure 78: Submission type "Correction" screen

- 5.4.2 Enter the MessageRefId of the previously submitted return. Click “Find via MessageRefId”.

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- ☐ XML File Upload
☒ Online Form

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

- ☐ New
☒ Correction
☐ Nil Return

* Correction

Find via MessageRefId

MessageRefId Found! Please Click Correction or Deletion Button

[Back](#) [Save](#) [Correction](#) [Deletion](#)

Figure 79: Message found with MessageRefId screen

- 5.4.3 If the MessageRefId is found the user can either select “Correction” or “Deletion” (Please note selecting “Deletion” will delete the entire submission).

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- ☐ XML File Upload
☒ Online Form

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

- ☐ New
☒ Correction
☐ Nil Return

* Correction

Find via MessageRefId

MessageRefId Found! Please Click Correction or Deletion Button

[Back](#) [Save](#) [Correction](#) [Deletion](#)

Figure 80: Message found with Message Ref Id screen

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

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



Figure 81: Progress buttons and "Submit" screen

5.4.5 Enter password and click "Sign and Submit"

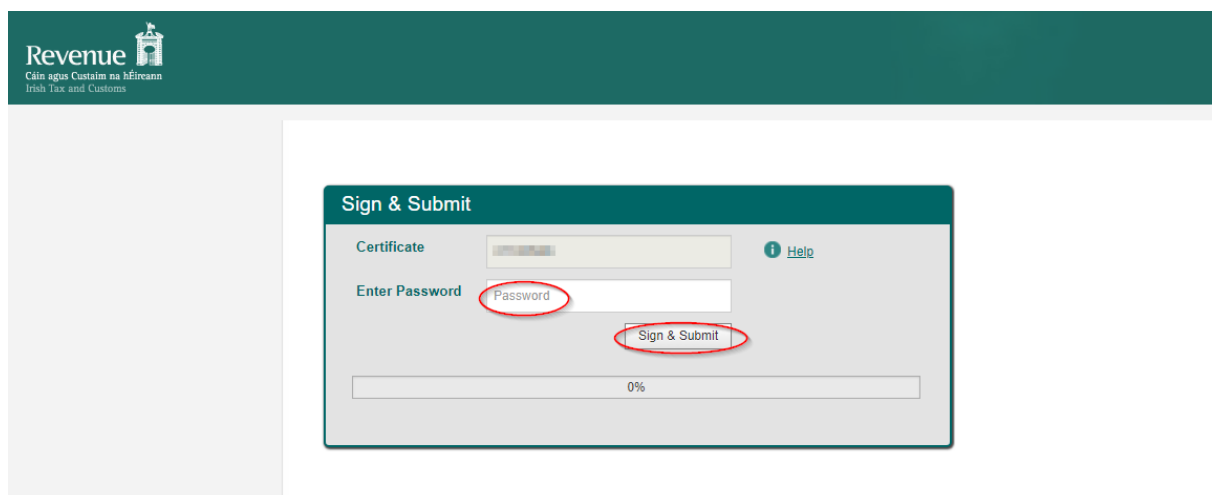


Figure 82: Customer sign and submit password screen

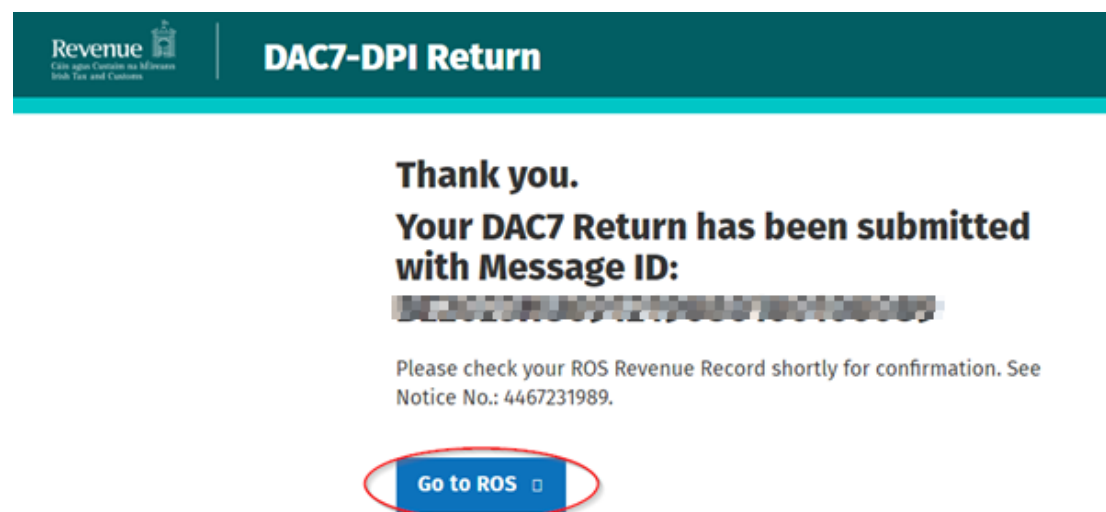


Figure 83: Successful submission for a valid file screen

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

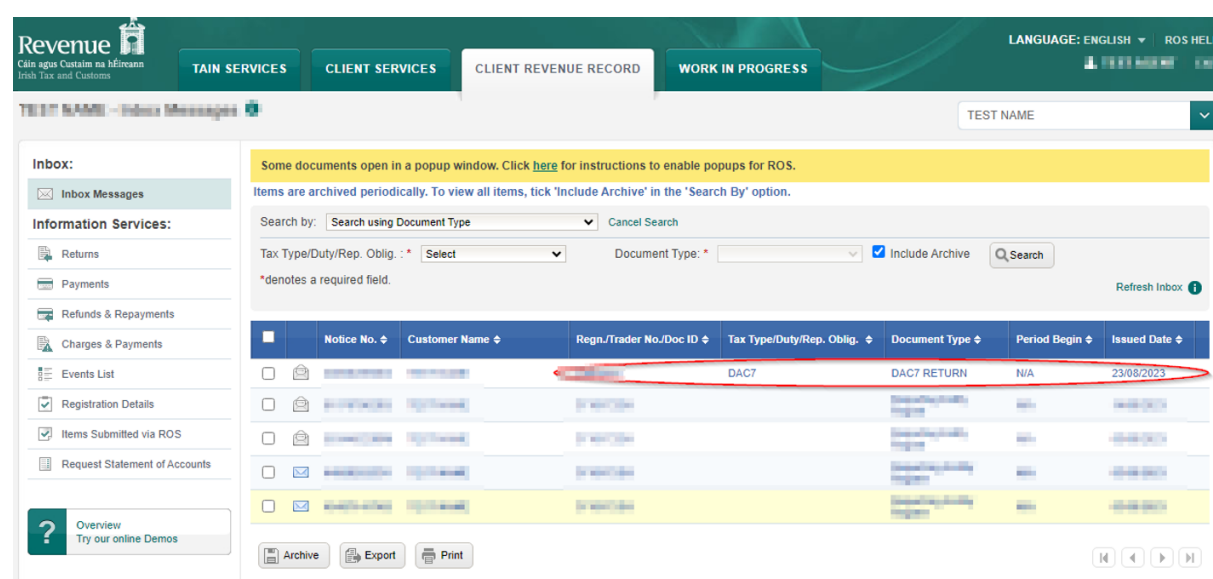


Figure 84: Customer Revenue Record screen

5.4.7 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

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

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

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

Figure 85: Customer DAC7 status screen

6 Agent submitting DAC 7 returns

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

6.1 Agent submitting a DAC7 XML return

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

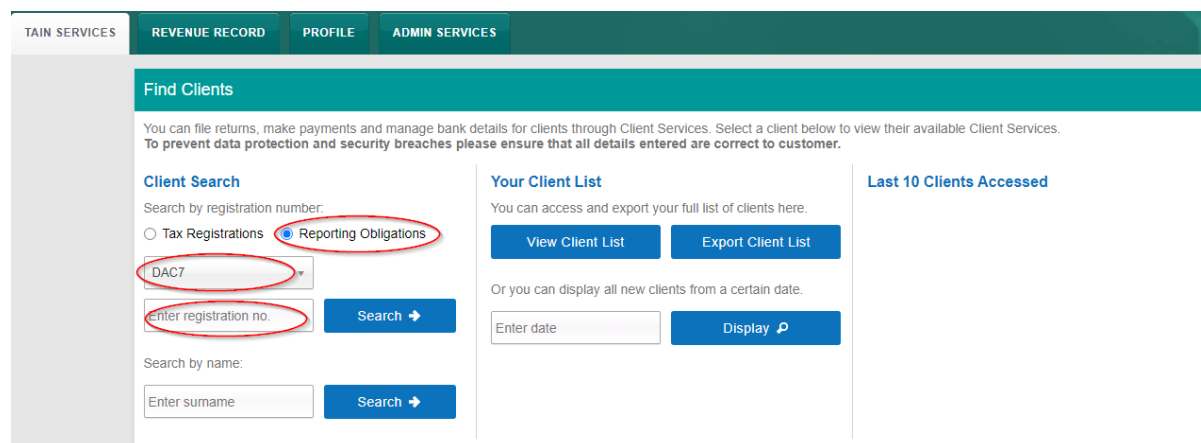


Figure 86: Agent Client search screen

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

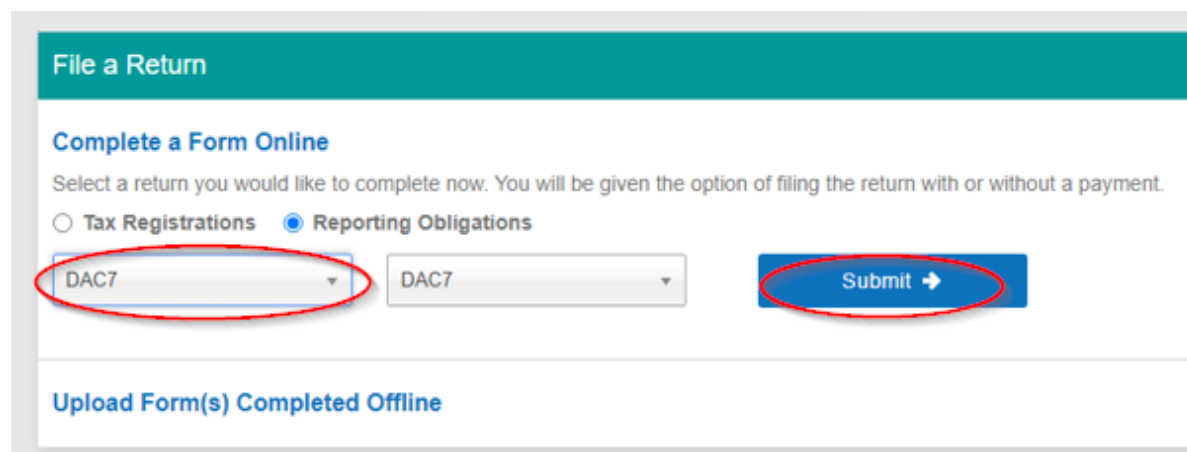
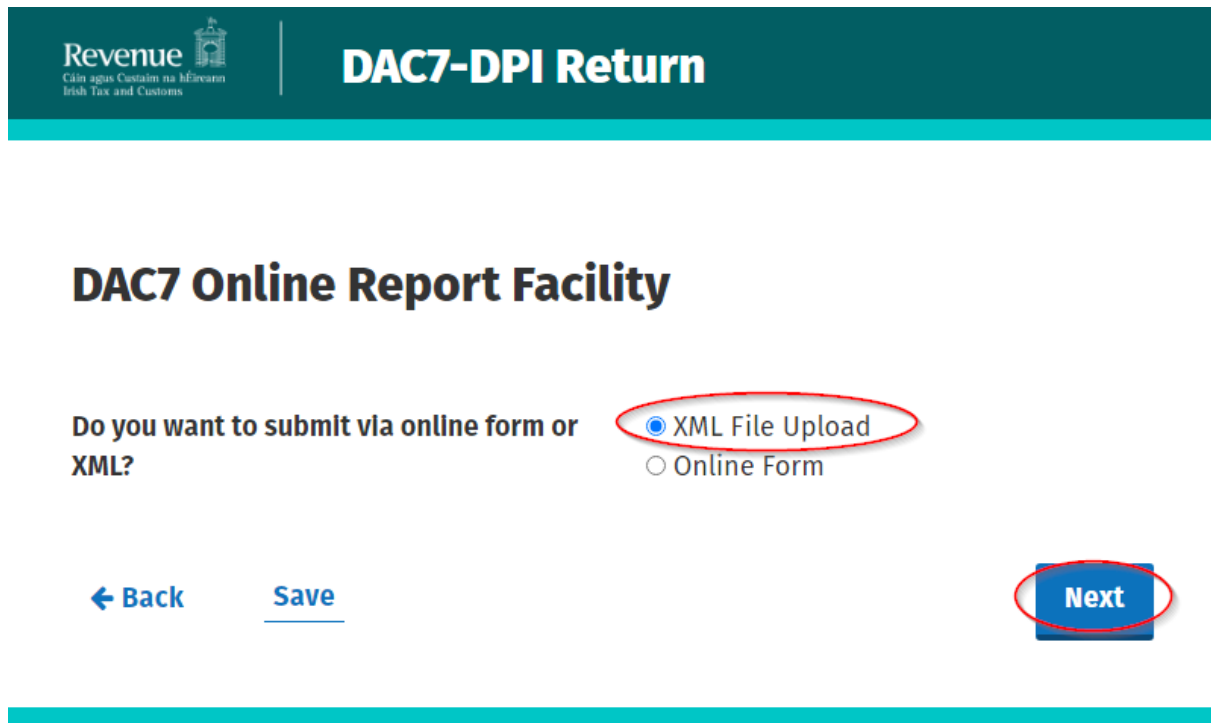


Figure 87: Agent upload return screen

6.1.3 Click XML file upload and then “Next”



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

☒ XML File Upload
☐ Online Form

[← Back](#) [Save](#) [Next](#)

Figure 88: Agent add file screen

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

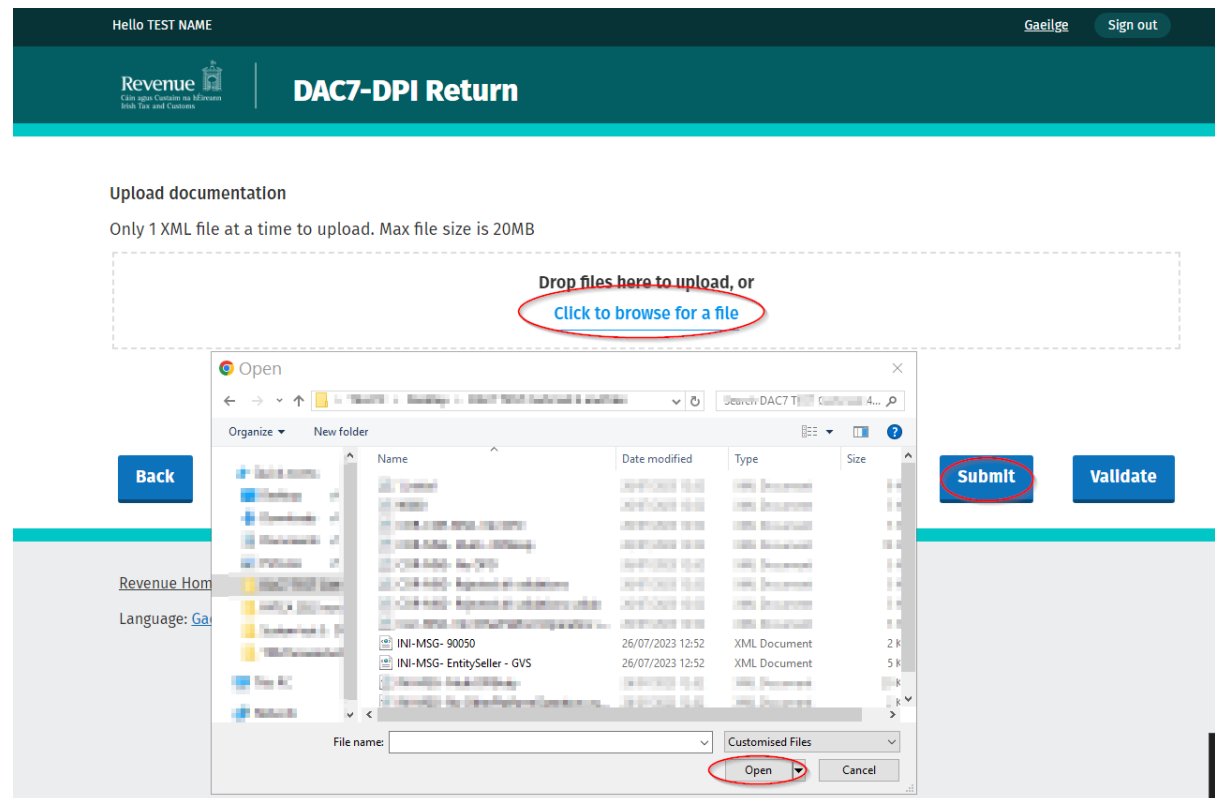


Figure 89: Select file screen

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

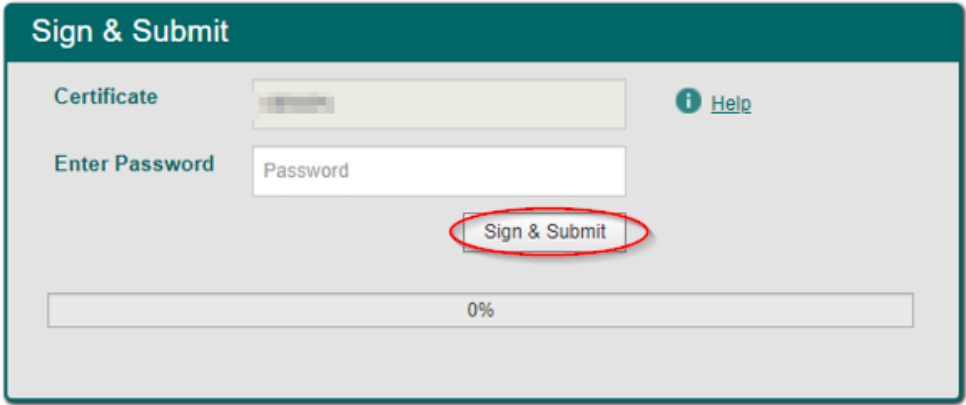
The image shows a web interface for signing and submitting a return. It features a teal header bar with the text "Sign & Submit". Below this, there are two input fields: "Certificate" and "Enter Password". The "Enter Password" field is currently empty and has a "Password" label. To the right of the "Enter Password" field is a "Sign & Submit" button, which is circled in red. A "Help" link is also visible. At the bottom, there is a progress bar showing "0%".

Figure 90: Sign and submit screen

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

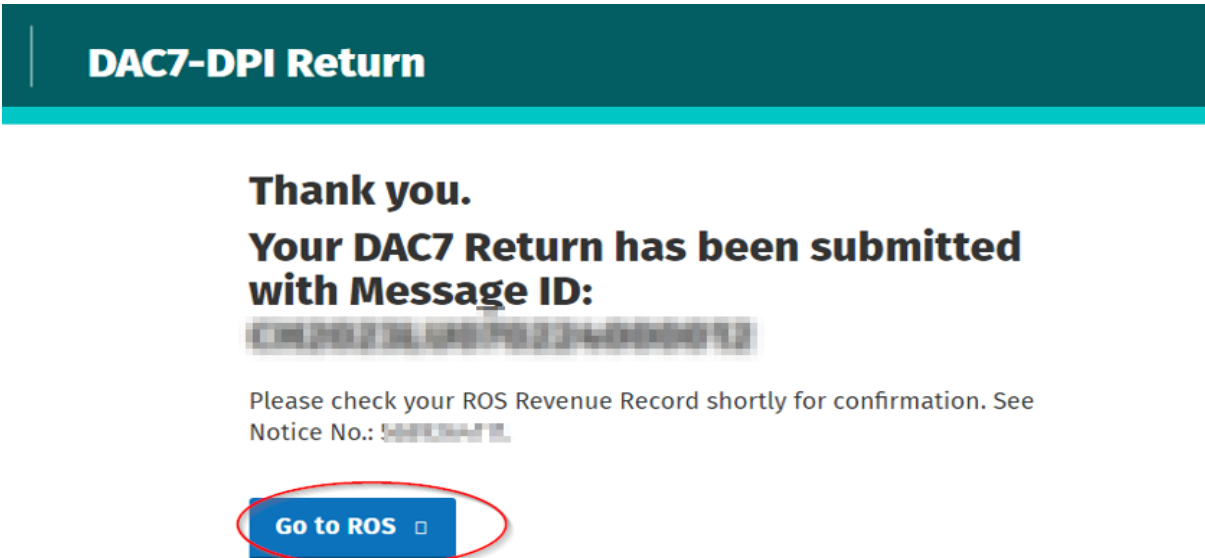
The image shows a confirmation screen for a DAC7-DPI Return. It has a teal header bar with the text "DAC7-DPI Return". Below this, the text "Thank you." is displayed, followed by "Your DAC7 Return has been submitted with Message ID:". The Message ID is shown as a blurred string of characters. Below this, a message states: "Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 5880472". At the bottom, there is a blue button labeled "Go to ROS" with a right-pointing arrow, which is circled in red.

Figure 91: Confirmation screen

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

The screenshot shows the 'Agent Revenue Record' interface. On the left is a sidebar with 'Inbox Messages' and 'Information Services' (Returns, Payments, Refunds & Repayments, Charges & Payments, Events List, Registration Details, Items Submitted via ROS, Request Statement of Accounts). The main area has a search bar and a table of documents. A red circle highlights a row with the following data:

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	DAC7	DAC7 RETURN	N/A	23/08/2023

Figure 92: Agent Revenue Record screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

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

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

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

Figure 93: Agent DAC7 status screen

6.2 Agent Submitting DAC7 Online Form

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

The screenshot shows the 'Find Clients' section of the ROS interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'Find Clients' header is in a teal bar. Below it, a message states: 'You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.'

The 'Client Search' section has two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (which is selected and circled in red). Below these is a dropdown menu showing 'DAC7' (circled in red) and a text input field 'Enter registration no.' (circled in red). There are two 'Search' buttons with right-pointing arrows. Below this is a 'Search by name' section with a text input 'Enter surname' and another 'Search' button.

The 'Your Client List' section on the right says 'You can access and export your full list of clients here.' and has 'View Client List' and 'Export Client List' buttons. Below that, it says 'Or you can display all new clients from a certain date.' with an 'Enter date' input and a 'Display' button with a right-pointing arrow.

A 'Last 10 Clients Accessed' section is partially visible on the far right.

Figure 94: Agent Client search screen

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

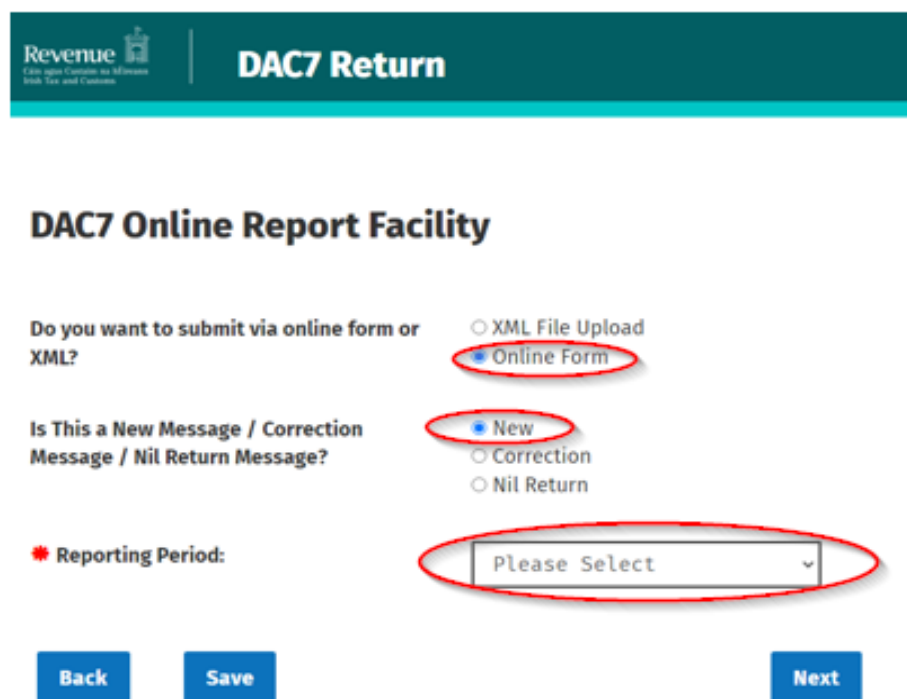
The screenshot shows the 'File a Return' section of the ROS interface. The header is in a teal bar. Below it, the 'Complete a Form Online' section has a message: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.'

There are two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (which is selected and circled in red). Below these are two dropdown menus, both showing 'DAC7' (the first one is circled in red). To the right of these is a blue 'Submit' button with a right-pointing arrow (circled in red).

Below this section is the 'Upload Form(s) Completed Offline' section, which is currently empty.

Figure 95: Agent upload return screen

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

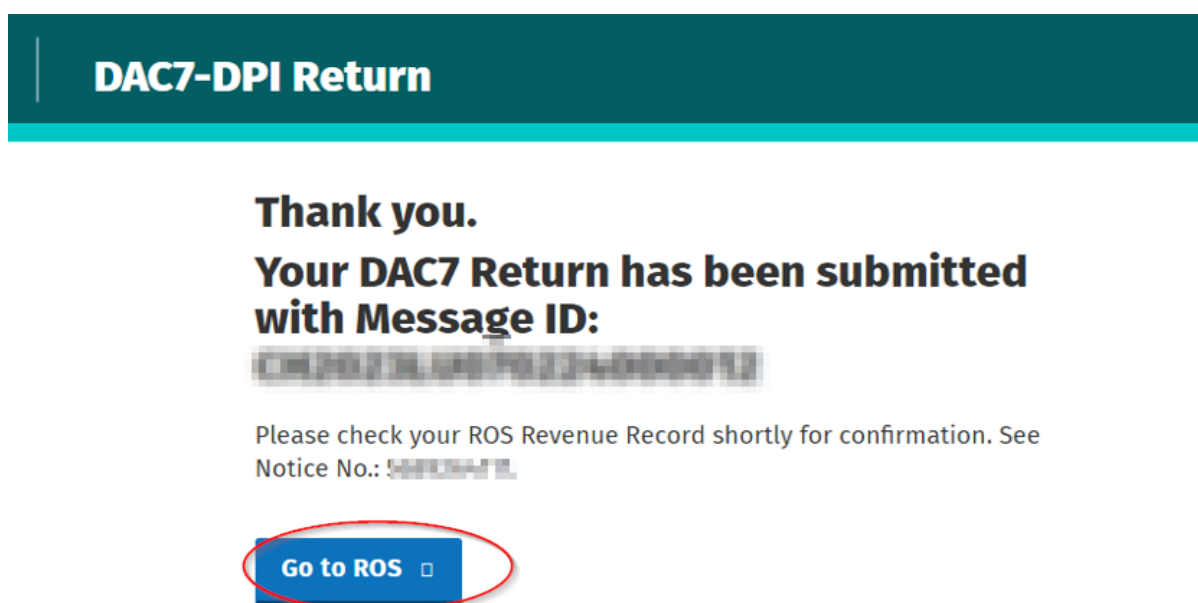


The screenshot shows the 'DAC7 Return' header with the Revenue logo. Below it is the 'DAC7 Online Report Facility' title. The form contains three sections: 1. 'Do you want to submit via online form or XML?' with radio buttons for 'XML File Upload' and 'Online Form' (selected and circled in red). 2. 'Is This a New Message / Correction Message / Nil Return Message?' with radio buttons for 'New' (selected and circled in red), 'Correction', and 'Nil Return'. 3. 'Reporting Period:' with a dropdown menu showing 'Please Select' (circled in red). At the bottom are three buttons: 'Back', 'Save', and 'Next'.

Figure 96: DAC 7 online report facility.

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

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



The screenshot shows the 'DAC7-DPI Return' header. The main content area says 'Thank you. Your DAC7 Return has been submitted with Message ID: [redacted]'. Below this, it says 'Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [redacted]'. At the bottom is a blue button labeled 'Go to ROS' with a right-pointing arrow, which is circled in red.

Figure 97: Confirmation screen

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

The screenshot shows the 'CLIENT REVENUE RECORD' section of the Revenue Record interface. On the left is a sidebar with 'Inbox Messages' and 'Information Services' (Returns, Payments, Refunds & Repayments, Charges & Payments, Events List, Registration Details, Items Submitted via ROS, Request Statement of Accounts). The main area displays a table of documents. A red circle highlights the first row, which is a 'DAC7 RETURN' document. The columns are: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The 'Issued Date' for this document is 23/08/2023. Above the table, there is a search bar with options for 'Search by' (Document Type), 'Tax Type/Duty/Rep. Oblig.', and 'Document Type', along with an 'Include Archive' checkbox and a 'Search' button. A yellow banner at the top states: 'Some documents open in a popup window. Click here for instructions to enable popups for ROS. Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.'

Figure 98: Agent Revenue Record screen

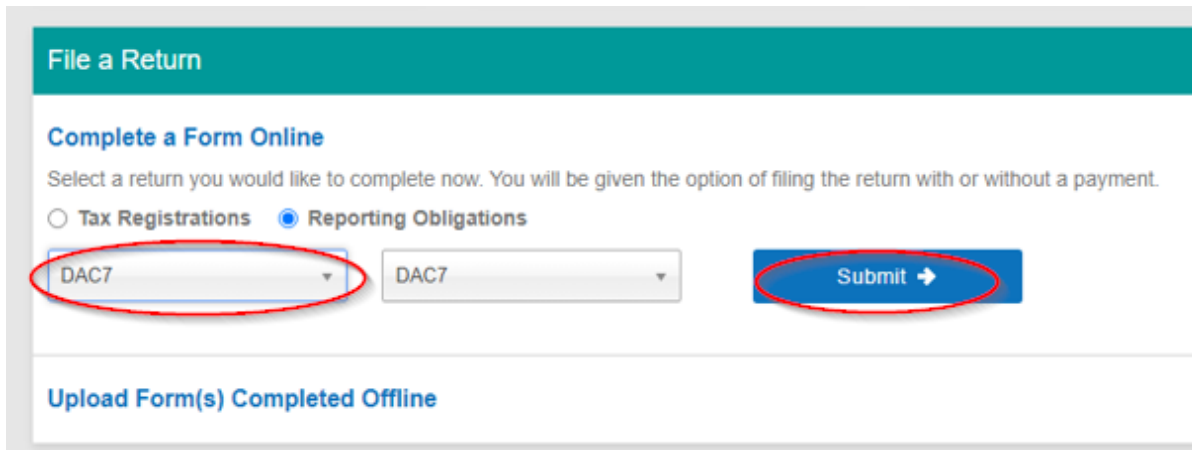
6.3 Agent submitting Nil returns

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

The screenshot shows the 'Find Clients' section of the Agent Client search screen. The 'Client Search' section has two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (which is selected). Below these is a dropdown menu showing 'DAC7'. There is a text input field labeled 'Enter registration no.' and a 'Search' button. Below that is another text input field labeled 'Enter surname' and another 'Search' button. The 'Your Client List' section on the right has a 'View Client List' button and an 'Export Client List' button. Below these is a section for displaying clients from a certain date, with an 'Enter date' field and a 'Display' button. The 'Last 10 Clients Accessed' section is also visible on the right.

Figure 99: Agent Client search screen

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



The screenshot displays the 'File a Return' section of a web application. Under the heading 'Complete a Form Online', there is a sub-instruction: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this, two radio buttons are present: 'Tax Registrations' (unselected) and 'Reporting Obligations' (selected). Under 'Reporting Obligations', there are two dropdown menus, both showing 'DAC7'. A red circle highlights the first 'DAC7' dropdown. To the right of these dropdowns is a blue 'Submit' button with a right-pointing arrow, also circled in red. Below the 'Reporting Obligations' section, there is a link labeled 'Upload Form(s) Completed Offline'.

Figure 100: Agent upload return screen

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

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

The screenshot shows the 'DAC7-DPI Return' header with the Revenue logo. Below is the 'DAC7 Online Report Facility' title. The form contains three sections of radio button options: 1. 'Do you want to submit via online form or XML?' with 'Online Form' selected. 2. 'Is This a New Message / Correction Message / Nil Return Message?' with 'Nil Return' selected. 3. 'Nil Return Type:' with 'EPO' selected. A mandatory field '* Reporting Period:' has a dropdown menu showing '2023'. At the bottom are 'Back', 'Save', and 'Next' buttons, with 'Next' highlighted by a red circle.

Revenue
Cairé agus Cúisín na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

☐ XML File Upload
☒ Online Form

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

☐ New
☐ Correction
☒ Nil Return

Nil Return Type:

☒ EPO
☐ Assumed Nil Return

* Reporting Period:

2023

[← Back](#) [Save](#) [Next](#)

Figure 101: DAC 7 online report facility.

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

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

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

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

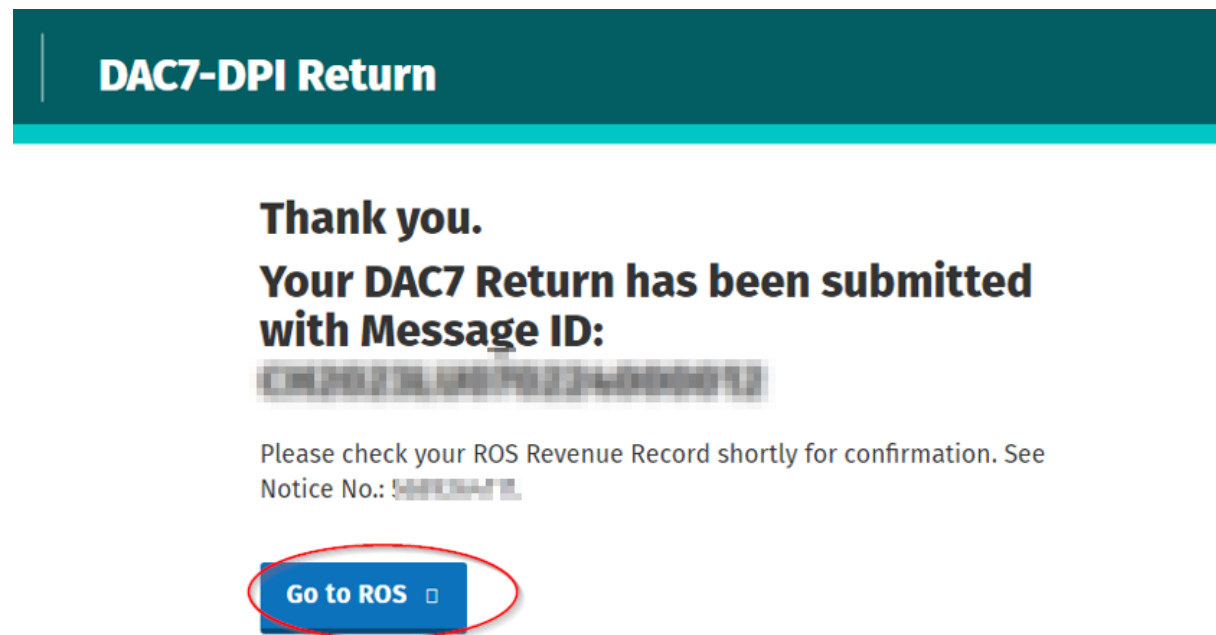


Figure 102: Confirmation screen

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

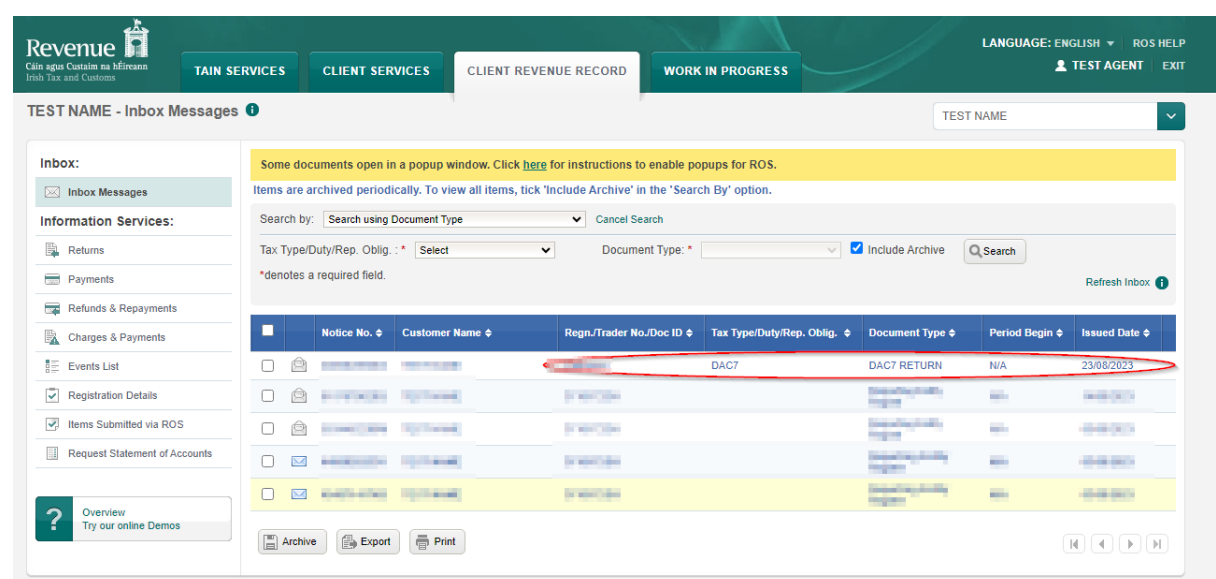


Figure 103: Agent Revenue Record screen

7 API

7.1 DAC7 Restful API

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

8 Appendix I DAC7 Additional Schema Guidance

8.1 DAC7 MessageRefId Format

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

8.2 XML forbidden and restricted characters

8.2.1 If a DAC7 XML file contains one or more of the following characters, their presence will cause the file to be rejected. These characters should be replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

Figure 104: Restricted characters

8.2.2 If a DAC7 XML file contains one or more of the following characters, their presence will not cause a file error. We recommend that the characters are replaced by the following predefined entity references to conform to XML schema best practices.

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

Figure 105: Recommended characters

8.2.3 If a DAC7 XML file contains one of the following combinations of characters, the file will be rejected. These combinations of characters are not allowed. To prevent file errors, please do not include any of these combinations of characters.

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

Figure 106: Forbidden character combinations

8.3 ROS Valid Characters

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

9 Appendix II: Admin Services

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

9.1 ROS Administrator

9.1.1 Click on “Admin Services”.

Revenue
Clárú agus Clárú na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS **ADMIN SERVICES** ROS Help | Exit

Administration Services

SARA-ER-WALTER

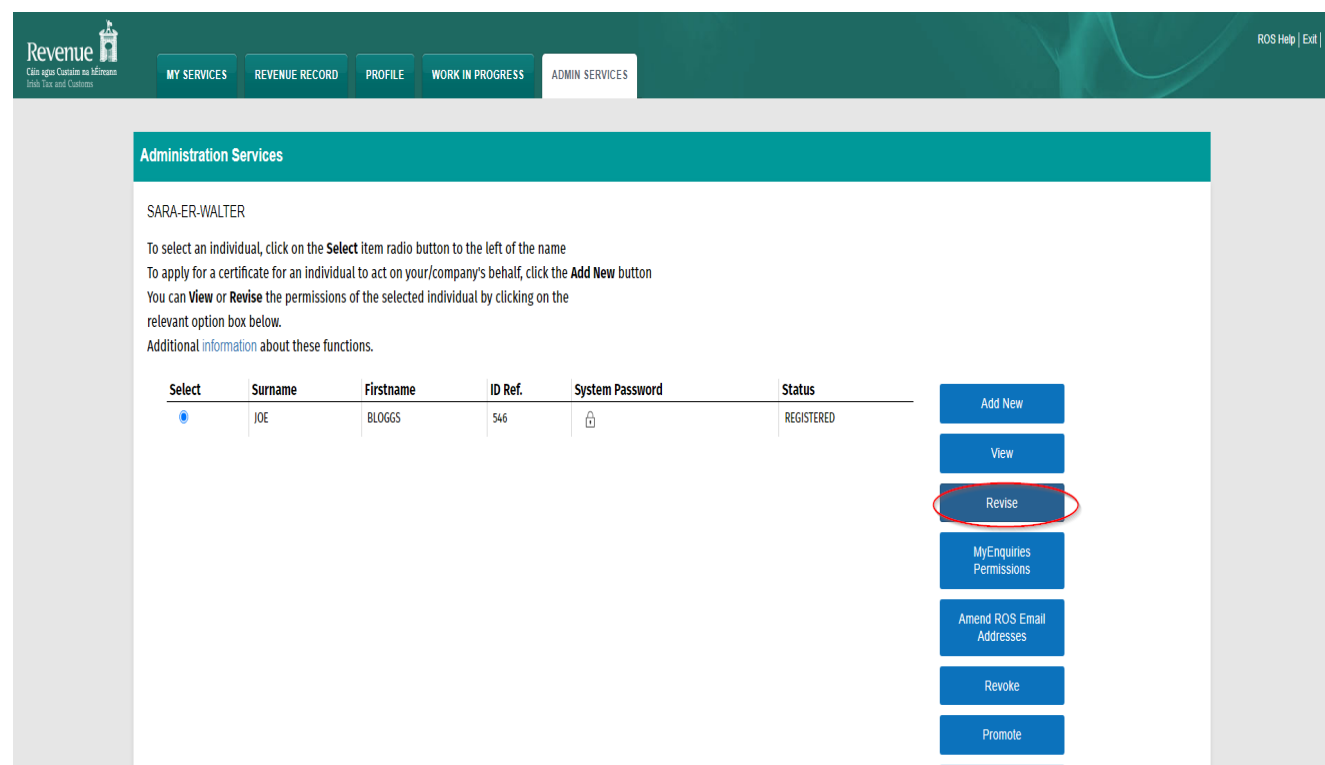
To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option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

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

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

Figure 107: Admin Services Screen

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



The screenshot shows the Revenue Administration Services interface. At the top, there is a navigation bar with the Revenue logo and several tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The ADMIN SERVICES tab is selected. Below the navigation bar, there is a section titled "Administration Services".

Under "Administration Services", the text "SARA-ER-WALTER" is displayed. Below this, there are instructions: "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", and "You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below." It also mentions "Additional [information](#) about these functions."


Below the instructions is a table with the following columns: Select, Surname, Firstname, ID Ref., System Password, and Status. The table contains one row with the following data:

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

To the right of the table is a vertical stack of buttons: Add New, View, Revise, MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, and Promote. The "Revise" button is highlighted with a red circle.

Figure 108: Select individual and click revise

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



Revenue
 Cáin agus Custaim na hÉireann
 Irish Tax and Customs

MY SERVICES
 REVENUE RECORD
 PROFILE
 WORK

Revise Permissions

SARA-E

You have selected : **BLOGGS JOE** ID Ref: **546** [Back](#)

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

Money Laundering Reporting Officer (MLRO)

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

☐ Yes ☒ No

Permissions on Tax/Procedures Services

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

Taxes/Procedures	No Permissions	View	Prepare	File
PAYE-Emp	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC4-CbC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All Taxes/Procedures
Remove All
 View All
 Prepare All
 File All

Figure 109: Reporting Obligation screen

9.1.4 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

All No

All Yes

Confirm

Figure 110: Select Submit Registration screen

10 DAC7 Sample Files

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

Sample files are available below.

1. DPI401 Original File

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

2. DPI402 – Correction

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

3. DPI402 – Deletion

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

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

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

11 File test facility

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

12 Appendix V – ISO Country Codes

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

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

Figure 111: ISO Country Codes