

## Country-by-Country Reporting

### Part 38-03-21

This document should be read in conjunction with section 891H of the Taxes Consolidation Act (TCA) 1997

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## Introduction

The purpose of this manual is to address some frequently asked questions (“**FAQs**”) in connection with the interpretation of legislation and regulations which implement Country-by-Country (“**CbC**”) Reporting in Ireland.

### 1. What is CbC Reporting and who does it apply to?

CbC Reporting is part of Action 13 of the OECD/G20 Base Erosion and Profit Shifting (“**BEPS**”) Action Plan and the EU Commission’s Anti Tax Avoidance Package.

In October 2015, the OECD/G20 published the Transfer Pricing Documentation and Country-by-Country Reporting Action 13 Final Report<sup>1</sup> (the “**BEPS Action 13 Final Report**”). The BEPS Action 13 Final Report recognised that enhancing transparency for tax administrations, by providing them with adequate information to conduct transfer pricing risk assessments, is an essential part of tackling the BEPS problem. Council Directive (EU) 2016/881, which amends Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (known as “**DAC 4**”), was adopted on 25 May 2016. DAC 4 aims to transpose the OECD BEPS recommendations for CbC reporting into EU legislation.

CbC Reporting requires large multinational enterprises (“**MNE**”) to file a CbC Report that will provide a breakdown of the amount of revenue, profits, taxes and other indicators of economic activities for each tax jurisdiction in which the MNE group does business. CbC Reporting only applies to MNE groups with annual consolidated group revenue of €750 million<sup>2</sup> or more in the preceding fiscal year (“**MNE Groups**”).

For the first time, CbC Reporting will give tax administrations a global picture of the operations of MNE Groups. Tax authorities can then use this information to perform high-level transfer pricing risk assessments and to evaluate other BEPS-related risks.

### 2. What is the OECD/G20 guidance on CbC Reporting?

The BEPS Action 13 Final Report is the primary OECD/G20 guidance on CbC Reporting. The OECD has also produced “Guidance on the Implementation of Country-by-Country Reporting: BEPS Action 13”<sup>3</sup> which addresses some common questions of interpretation and is updated regularly.

<sup>1</sup> [Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report](#) (OECD 2015)

<sup>2</sup> Or an equivalent amount in a non-euro currency.

<sup>3</sup> <https://www.oecd.org/tax/guidance-on-the-implementation-of-country-by-country-reporting-beps->

The OECD has also published the following guidance:

- A compilation of the approaches adopted by jurisdictions (including Ireland), in cases where the OECD guidance provides flexibility<sup>4</sup>. Guidance on the appropriate use of information contained in CbC Reports.<sup>5</sup>
- Country-by-Country Reporting: Handbook on Effective Implementation.<sup>6</sup>
- Country-by-Country Reporting: Handbook on Effective Tax Risk Assessment<sup>7</sup>

### 3. What is the Irish legislation governing CbC Reporting?

The legislation that implements CbC Reporting in Ireland is contained in:

- A. Section 891H of the Taxes Consolidation Act 1997 (“**TCA 1997**”) (as inserted by Section 33 of Finance Act 2015 and as amended by Section 24 of Finance Act 2016) (the “**Legislation**”); and
- B. Taxes (Country-by-Country Reporting) Regulations 2016 (the “**Regulations**”)

(together the “**Irish CbC Reporting Legislation**”).

### 4. Can the OECD guidance on CbC Reporting be used to interpret the Irish CbC Reporting Legislation?

All countries participating in the BEPS project agreed a CbC Reporting implementation package. This package can be found at page 37 of the BEPS Action 13 Final Report and includes model legislation for the introduction of CbC Reporting requirements (the “**OECD Model Legislation**”). The purpose of the implementation package, and in particular, the OECD Model Legislation, is to ensure a consistent and standard approach to CbC Reporting across all implementing countries. For this reason, the Irish CbC Reporting Legislation

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[action-13.pdf](#)

<sup>4</sup> <http://www.oecd.org/ctp/beps/CbC-Compilation-of-approaches-adopted-by-jurisdictions.pdf>

<sup>5</sup> <http://www.oecd.org/tax/beps/guidance-on-country-by-country-reporting-beps-action-13.htm>

<sup>6</sup> <http://www.oecd.org/tax/beps/country-by-country-reporting-handbook-on-effective-implementation.htm>

<sup>7</sup> <http://www.oecd.org/tax/beps/country-by-country-reporting-handbook-on-effective-tax-risk-assessment.htm>

closely mirrors the OECD Model Legislation and relies on it for certain definitions. Therefore, a good understanding of the BEPS Action 13 Final Report is critical to understanding and interpreting the Irish CbC Reporting Legislation and it should be read in conjunction with this manual.

It should be noted that there are some differences between the OECD Model Legislation and the Irish CbC Reporting Legislation. Where there is a conflict, the Irish CbC Reporting Legislation takes precedence.

## **5. How should terms contained in the Irish CbC Reporting Legislation and this manual be interpreted?**

A number of terms used in this manual are defined in the Irish CbC Reporting Legislation, including “country-by-country report”, “OECD”, “OECD model legislation”, “equivalent country-by-country report”, “fiscal year” and “reporting entity”. Whilst this manual provides further information to assist with the interpretation of some of these terms, the reader is referred to the Irish CbC Reporting Legislation for a full definition of all relevant terms.

In addition, as noted in paragraph 4 above, the Irish CbC Reporting Legislation relies on the OECD Model Legislation for certain definitions, including “MNE group”, “qualifying competent authority agreement”, and “systemic failure”. These terms are explained in detail in the OECD Model Legislation and should be interpreted as set out in the OECD Model Legislation.

For ease of reference, definitions of some key terms contained in the OECD Model Legislation and Irish CbC Reporting Legislation (namely “constituent entity”, “domestic constituent entity”, “EU designated entity” “surrogate parent entity” and “ultimate parent entity”), which are used frequently in this manual, have been reproduced in Appendix I of this document.

## **6. When did the CbC Reporting requirements come into effect in Ireland?**

CbC Reporting requirements apply in Ireland for fiscal years beginning on or after 1 January 2016.



## 7. Who is required to file a CbC Report in Ireland?

As noted in paragraph 1, CbC Reporting requirements apply to MNE Groups with consolidated group revenue of €750 million<sup>8</sup> or more in the immediately preceding fiscal year.

The following constituent entities are required to file CbC Reports in Ireland with effect from 1 January 2016:

- An Irish tax resident ultimate parent entity of an MNE Group;
- An Irish tax resident surrogate parent entity of an MNE Group. (A surrogate parent entity can only be appointed in specific circumstances – refer to paragraph 8 below); and
- An Irish tax resident EU designated entity of an MNE Group. (An EU designated entity can only be appointed in specific circumstances – refer to paragraph 16 below).

An Irish tax resident domestic constituent entity of an MNE Group may be required to file a CbC Report or an Equivalent CbC Report under the secondary reporting mechanism. Refer to paragraphs 11 – 16 for more details concerning the secondary reporting mechanism.

## 8. When can a surrogate parent be appointed?

Regulation 4 of the Regulations deals with surrogate parent entities. The conditions that must be met in relation to the appointment of a surrogate parent entity depend on whether the surrogate parent entity is resident in an EU Member State or in a non-EU Member State.

Where the surrogate parent entity is resident for the purposes of tax in a non EU Member State, Regulation 4 provides that it can be appointed by an MNE Group to file the CbC Report instead of the ultimate parent entity where each of A, B and C below are satisfied:

<sup>8</sup> BEPS Action 13 Final Report provides that the agreed threshold is €750 million or a near equivalent amount in domestic currency as of January 2015. The OECD published additional guidance in June 2016 in relation to the impact of currency fluctuations on this threshold of €750 million and, in particular, the impact of such fluctuations on secondary reporting ([Guidance on the Implementation of Country-by-Country Reporting](#)). The guidance addresses the application of secondary reporting in circumstances where a jurisdiction has a threshold based on its domestic currency equivalent of €750m as at January 2015 and an ultimate parent entity resident in that jurisdiction has revenues below that threshold but, due to currency fluctuations, it has revenues in excess of €750m. Revenue can confirm that, in line with the OECD guidance, and provided the jurisdiction of the ultimate parent entity has implemented a reporting threshold that is a near equivalent of €750 million in domestic currency as it was at January 2015, an MNE Group that complies with this local threshold will not be exposed to secondary reporting in Ireland as a result of not filing a CbC report in the jurisdiction of tax residence of the ultimate parent entity.

- A. One or more of the following circumstances applies:
- i. the ultimate parent entity of an MNE Group is not required to provide a CbC Report in its jurisdiction of tax residence;
  - ii. the jurisdiction in which the ultimate parent entity of that MNE Group is resident for tax purposes does not have a qualifying competent authority agreement in effect with Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports; or
  - iii. there has been a systemic failure by the jurisdiction of tax residence of the ultimate parent entity of that MNE Group to provide the CbC Reports in its possession and Revenue has notified the Irish tax resident constituent entity that such a failure has occurred; and
- B. The jurisdiction in which the surrogate parent entity is resident for tax purposes:
- i. requires the filing of CbC Reports;
  - ii. has a qualifying competent authority agreement in effect with Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports;
  - iii. has not notified Revenue of an event of systemic failure; and
  - iv. has been notified of the identity of the surrogate parent entity; and
- C. A notification has been provided to Revenue setting out the name and jurisdiction of tax residence of the surrogate parent entity. Refer to paragraph 30 for more information regarding notifications.

Where the surrogate parent entity is resident for the purposes of tax in an EU Member State, Regulation 4 provides that it can be appointed to file the CbC Report instead of the ultimate parent entity where one or more of the circumstances outlined in A above exists.

## **9. What are the obligations of an Irish tax resident constituent entity which has been appointed as a surrogate parent entity?**

Where an Irish tax resident constituent entity is appointed as a surrogate parent entity, the Irish CbC Reporting Legislation applies as if that entity were an ultimate parent entity. In particular, Regulation 4(2) of the Regulations provides that an Irish tax resident constituent entity which has been appointed as a surrogate parent entity must provide a CbC Report to Revenue on behalf of the entire MNE Group.

## 10. What information should a CbC Report contain?

A CbC Report for an MNE Group must contain the following information in respect each jurisdiction in which the MNE Group operates:

(a) on an aggregate basis, —

- (i) amount of unrelated party revenue, related party revenue and total revenue;
- (ii) amount of profit or loss before income tax;
- (iii) amount of income tax paid;
- (iv) amount of income tax accrued;
- (v) amount of stated capital,
- (vi) amount of accumulated earnings,
- (vii) number of employees, and
- (viii) value of tangible assets other than cash or cash equivalents; and

(b) identification and the tax identification number (“**TIN**”) of each constituent entity carrying on a business or tax resident in each jurisdiction and, where different from such jurisdiction of tax residence, the jurisdiction under the laws of which such constituent entity is organised, and the nature of the main business activity or activities of each constituent entity.

Refer to paragraph 21 below for details on how to file a CbC Report.

## 11. What is the secondary reporting mechanism?

Regulation 3 of the Regulations deals with the secondary reporting mechanism. In accordance with the BEPS Action 13 Final Report and DAC 4, the secondary reporting mechanism requires a constituent entity of an MNE Group, which is neither an ultimate parent entity, a surrogate parent entity nor a EU designated entity to file a CbC Report in certain circumstances. DAC 4 introduced additional requirements in relation to the secondary reporting mechanism which are reflected in Regulation 3 and are outlined in paragraph 13.

## 12. When does the secondary reporting mechanism apply in Ireland?

The secondary reporting mechanism applies where no surrogate parent entity or EU designated entity has been appointed and one or more of the following circumstances apply:

- A. the ultimate parent entity of an MNE Group is not required to provide a CbC Report in its jurisdiction of tax residence;
- B. the jurisdiction in which the ultimate parent entity of that MNE Group is resident for tax purposes does not have a qualifying competent authority agreement in effect with Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports<sup>9</sup>; or
- C. there has been a systemic failure by the jurisdiction of tax residence of the ultimate parent entity of that MNE Group to provide the CbC Reports in its possession and Revenue has notified the Irish tax resident constituent entity that such a failure has occurred.

For the fiscal year 2016, an ultimate parent entity of an MNE Group that is not required to file a CbC Report for that year under the laws of its country of residence may, depending on the country of its residence, file a CbC Report on a voluntary basis (referred to as '**parent surrogate filing**'). Refer to paragraph 15 for details of when a parent surrogate filing may result in the non-application of the secondary reporting mechanism in Ireland.

### **13. What are the requirements under the secondary reporting mechanism in Ireland?**

The Irish CbC Reporting Legislation requires that, where the conditions for the secondary reporting mechanism apply, the domestic constituent entity must request its ultimate parent entity to provide it with all the information required to enable it to prepare a CbC Report with information on the whole MNE Group. Where the ultimate entity complies with this request, the domestic constituent entity must provide a full CbC Report to the Revenue Commissioners for the MNE Group. However, where the ultimate parent entity refuses to comply with the request, the domestic constituent entity must:

- i. notify the Revenue Commissioners of this refusal, and
- ii. provide an Equivalent CbC Report to the Revenue Commissioners (see paragraph 14).

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<sup>9</sup> This condition will be applied in a manner consistent with the BEPS Action 13 Final Report. As such, it will apply in circumstances where (i) there is an international agreement, as defined in Article 1 of the OECD Model Legislation, in place to which Ireland and the jurisdiction of tax residence of the ultimate parent entity are party; and (ii) the jurisdiction of tax residence of the ultimate parent entity does not have a qualifying competent authority agreement in effect with Ireland.



The Regulations also provide that, where a domestic constituent entity fails to make a request to its ultimate parent entity to provide it with all information required to enable it to prepare a full CbC Report, the penalties provided by subsection (7) of S891H TCA 1997 shall apply to this failure as if it were a failure to provide a CbC Report. In addition, where the ultimate parent entity receives the request but does not provide the requested information within 12 months after the last day of the fiscal year to which the CbC Report relates, that will be deemed to be a refusal.

Upon being notified of the refusal referred to in i. above, Revenue will inform other EU Member States of the refusal. Entities who are required to make the notification of refusal to Revenue should also include certain information relating to its ultimate parent entity in Table 3 of the Equivalent CbC Report. Refer to paragraphs 14 or 17 for the details of the information which should be included.

#### **14. What is an “Equivalent CbC Report” and what information should it contain?**

An Equivalent CbC Report is defined in Section 891H TCA 1997 as *“a country-by-country report, but only to the extent the information required to be included in that report is within the possession of, or is obtained or acquired by, a domestic constituent entity”*.

This essentially means that an Irish tax resident domestic constituent entity obliged to file under the secondary reporting mechanism, and whose parent has refused to provide it with all the information required to provide a full CbC report for the MNE Group, is required to include on the CbC Report (i) all information that is within its possession and (ii) all information, in respect of which it has an enforceable legal right to obtain or acquire from other group entities (with the exception of legally privileged information). It is Revenue’s expectation that an Equivalent CbC Report will include *inter alia* information relating to the Irish tax resident constituent entity and its subsidiaries.

The Irish tax resident domestic constituent entity obliged to file an Equivalent CbC report under the secondary reporting mechanism may wish to summarise in Table 3 (Additional Information) of the Equivalent CbC Report the approach which it has taken to the completion of the Equivalent CbC Report and to provide an explanation as to the data which it could not obtain and the reasons for same. In addition, the following information should be listed in relation to its ultimate parent entity:

- the name of the ultimate parent entity,
- the jurisdiction of tax residence of the ultimate parent entity, and

- the fact that the ultimate parent entity has refused to provide all of the information to allow the reporting entity to file a complete CbC Report.

It is Revenue's view that an Irish tax resident domestic constituent entity is best placed to determine what information it can provide on the Equivalent CbC Report having regard to the specific facts and circumstances of the Irish tax resident constituent entity. Revenue expects the domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the domestic constituent entity to ensure that the Equivalent CbC Report is complete and accurate.

### **15. Will the secondary reporting mechanism apply if an ultimate parent entity of an MNE Group files a CbC Report on a voluntary basis in its country of residence in respect of the 2016 fiscal year?**

It is acknowledged that some jurisdictions do not have a legal framework in place to require an ultimate parent entity resident in that country to file a CbC Report for a fiscal year commencing on or after 1 January 2016. Following OECD guidance published in August 2016, [Guidance on the Implementation of Country-by-Country Reporting](#), Revenue accepts that where an ultimate parent entity of an MNE Group files a CbC Report for its 2016 fiscal year on a voluntary basis in its country of residence (i.e. parent surrogate filing), and provided a number of conditions are met, domestic constituent entities resident in Ireland will not be required to file an Equivalent CbC Report under the secondary reporting mechanism for that year. The conditions that must be satisfied are:

1. the ultimate parent entity of the MNE Group makes available a CbC Report conforming to the requirements of the BEPS Action 13 Final Report to the tax authority of its jurisdiction of tax residence by the filing deadline, i.e. 12 months after the last day of the 2016 fiscal year of the MNE Group; and
2. by the first filing deadline of the CbC Report, the jurisdiction of tax residence of the ultimate parent entity must have its laws in place to require CbC Reporting (even if the filing of a CbC Report for the 2016 fiscal year is not required under those laws); and
3. by the first filing deadline of the CbC Report for the fiscal year 2016, a qualifying competent authority agreement must be in effect between the jurisdiction of tax residence of the ultimate parent entity and Ireland; and
4. the jurisdiction of tax residence of the ultimate parent entity has not notified Revenue of a systemic failure; and

5. an Irish tax resident constituent entity of the MNE Group must, by the last day of the fiscal year, notify Revenue of the name and jurisdiction of tax residence of the reporting entity. Refer to paragraph 30 below for further detail on CbC Reporting notifications.

## **16. What is an EU designated entity and what are its obligations?**

In addition to the OECD requirements for secondary reporting, DAC 4 provides that, where the conditions for the secondary reporting mechanism apply, an MNE Group can appoint an “EU designated entity” to file the report on behalf of all **EU constituent entities** of a non-EU parent MNE Group. EU designated entity reporting is provided for in Regulation 5.

Regulation 5 requires an EU designated entity resident for tax purposes in Ireland to provide a CbC Report to the Revenue Commissioners. Regulation 5 also provides that a domestic constituent entity (which has not been appointed as an EU designated entity) is not required to file a CbC Report or equivalent CbC Report with the Revenue Commissioners under the secondary reporting mechanism in the following circumstances:

- i. Where an Irish resident EU designated entity of the same MNE Group has provided a full CbC Report on behalf of the MNE Group to the Revenue Commissioners; or
- ii. an EU designated entity resident in another EU Member State provides a CbC Report for the MNE Group in its jurisdiction of tax residence and the domestic constituent entity provides a notification to the Revenue Commissioners containing details of the reporting entity for the MNE Group (see paragraph 30 for more details on notifications).

## **17. Is there any specific guidance on how to complete the CbC Report / Equivalent CbC Report?**

It should be borne in mind that the CbC Report is intended to apply for a multitude of entity types across a broad range of industries. Therefore, it is not practical to draft guidance on the completion of CbC Reports / Equivalent CbC Reports that provides a definitive answer for every type of entity / industry.

The BEPS Action 13 Final Report (page 31) includes detailed instructions and guidance on how to complete CbC Reports and should be reviewed in full in advance of completing CbC Reports / Equivalent CbC Reports. In addition, these FAQs address some specific questions which may arise when completing CbC Reports / Equivalent CbC Reports.

The reporting entity / domestic constituent entity should adopt a reasonable, practical and consistent approach to completion of CbC Reports / Equivalent CbC Reports. Furthermore, the reporting entity / domestic constituent entity should complete CbC Reports / Equivalent CbC Reports to the best of its ability, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

**A. What should be included in the “revenues” column on Table 1 of the CbC Report / Equivalent CbC Report?**

In line with the BEPS Action 13 Final Report, “revenues” should include income from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Payments received from other constituent entities that are treated as dividends in the payor’s tax jurisdiction should be excluded.

The term “revenues” should be interpreted in the broadest possible sense to include all income (both revenue and capital in nature, but excluding payments that are treated as dividends in the payor’s tax jurisdiction).

Revenue is of the view that Irish resident constituent entity of an MNE Group is best placed to interpret the definition of “revenues”, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity / domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

**B. How should in-country intercompany transactions be reflected in Table 1 of the CbC Report / Equivalent CbC Report?**

In accordance with the BEPS Action 13 Final Report, all columns in Table 1 require the reporting entity / domestic constituent entity to include aggregated results on a country by country basis. In particular, for the purposes of completing Table 1, financial results of all intercompany dealings within the same country must be aggregated and not consolidated. Table 3 (Additional Information) of the CbC Report / Equivalent CbC Report can be utilised to explain levels of in-country intercompany dealings, if required.

**C. In what circumstances should contractors or employees on secondment be included as employees of a particular constituent entity?**

In line with the BEPS Action 13 Final Report, independent contractors participating in the ordinary operating activities of the constituent entity may be reported as employees.



Revenue is of the view that reporting entity / domestic constituent entity is best placed to decide whether contractors participate in the ordinary operating activities of the business and therefore should be included as employees on the CbC Report / Equivalent CbC Report.

Similarly with regard to employees that have been seconded within an MNE Group, from one group entity to another group entity, again the reporting entity/ domestic constituent entity is best placed to decide in which entity's headcount seconded employees should be included for the purposes of the CbC Report / Equivalent CbC Report.

As noted above, reporting entity / domestic constituent entity should adopt a reasonable, practical and consistent approach to completion of CbC Reports / Equivalent CbC Reports. Furthermore, the reporting entity / domestic constituent entity should complete CbC Reports / Equivalent CbC Reports to the best of their ability, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the individual facts and circumstances of the MNE Group and the industry in which it operates. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

***D. What should be included in Table 3 (Additional Information) of the CbC Report / Equivalent CbC Report?***

The reporting entity / domestic constituent entity may wish to include any further brief information or explanation which it considers necessary or that would facilitate the understanding of the compulsory information provided in the CbC Report.

There is however some specific information that should be included in Table 3 in certain circumstances:

- I. Where a reporting entity has filed an Equivalent CbC Report, the following information should be listed in Table 3:
  - the name of the ultimate parent entity,
  - the jurisdiction of tax residence of the ultimate parent entity, and
  - the fact that the ultimate parent entity has refused to provide all of the information to allow the reporting entity to file a complete CbC Report.
- II. Where a reporting entity is filing a CbC Report for a fiscal period that does not match the calendar year, i.e. 1 January to 31 December, the reporting entity should include the fiscal period to which the CbC Report relates in Table 3. For example, if the fiscal period for which the reporting entity is filing a CbC Report is 1 April to 31 March, this information should be included in Table 3.

***E. How should permanent establishment (including branch) data be reflected on Table 1 of the CbC Report / Equivalent CbC Report?***

In line with the BEPS Action 13 Final Report, permanent establishment data should be reported by reference to the tax jurisdiction in which the permanent establishment is situated and not by reference to the tax jurisdiction of residence of the business unit of which the permanent establishment is a part. Residence tax jurisdiction reporting for the business unit of which the permanent establishment is a part should exclude financial data related to the permanent establishment.

The BEPS Action 13 Final Report sets out specific rules with regard to the balance sheet items on Table 1, that is, Stated Capital, Accumulated Earnings and Tangible Assets other than Cash and Cash Equivalents. The specific rules with regard to permanent establishments are as follows:

- ***Stated Capital:*** The stated capital of the permanent establishment should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.
- ***Accumulated Earnings:*** Accumulated earnings of the permanent establishment should be reported by the legal entity of which it is a permanent establishment.
- ***Tangible Assets other than Cash and Cash Equivalents:*** Assets of the permanent establishment should be reported by reference to the tax jurisdiction in which the permanent establishment is situated.

***F. What information should be included in the Income Tax Accrued column on Table 1 of the CbC Report/Equivalent CbC Report?***

In accordance with the BEPS Action 13 Final Report this column should contain the sum of the accrued current tax expense or credit recorded on taxable profits or losses. The current tax expense or credit should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.

***G. What factors should be used to classify the main business activity of group entities?***

The reporting entity / domestic constituent entity should determine the nature of the main business activity / activities carried on by each of the constituent entities in the MNE Group and should tick one or more of the appropriate boxes on Table 2 of the CbC Report / Equivalent CbC Report. Where the "Other" business activity is selected for one or more constituent entities, the reporting entity/domestic constituent entity should specify the nature of the activity of such constituent entity / entities in Table 3 of the CbC Report / Equivalent CbC Report.

Revenue is of the view that the reporting entity / domestic constituent entity is best placed to determine which combination of factors should be taken into account when determining the nature of the main business activity / activities carried on by each constituent entity, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity / domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the reporting entity / domestic constituent entity to ensure that the information provided in the CbC Report / Equivalent CbC Report is complete and accurate.

## **18. What sources of data should be used to complete the CbC Report / Equivalent CbC Report**

The reporting entity / domestic constituent entity may choose to use data from its consolidation reporting packages, from separate entity statutory financial statements, regulatory financial statements, or internal management accounts.

Revenue is of the view that the reporting entity / domestic constituent entity is best placed to decide which approach works best for that particular MNE Group, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity / domestic constituent entity to take a reasonable, practical and consistent approach. In particular, the reporting entity / domestic constituent entity should consistently use the same sources of data from year to year in completing the CbC Report / Equivalent CbC Report. The onus is on the reporting entity / domestic constituent entity to ensure that the information provided in the CbC Report / Equivalent CbC Report is complete and accurate.

## **19. Will Revenue seek to reconcile the CbC Report / Equivalent CbC Report to the consolidated accounts of an MNE Group?**

In accordance with the BEPS Action 13 Final Report, it is not necessary to reconcile the revenue, profit and tax reported in the CbC Report / Equivalent CbC Report to the consolidated financial statements.

The requirement to disclose aggregated figures, as opposed to consolidated numbers, means that, even where consolidated financial statements are the source of information used in the CbC Report / Equivalent CbC Report, the CbC Report / Equivalent CbC Report may not reconcile to the consolidated accounts.

## 20. How should the CbC Reporting rules be applied to investment funds?

Guidance published by the OECD in August 2016<sup>10</sup> confirms that the application of CbC Reporting to investment funds will depend on the relevant accounting treatment. The governing principle is to follow the accounting consolidation rules.

If, applying accounting rules, an investment entity does not consolidate investee companies, then those investee companies should not form part of an MNE Group and should not be considered constituent entities. However, if the accounting rules require that the investment entity consolidates with an investee company, the investee company should be part of an MNE Group (where one exists) and should therefore be considered a constituent entity.

## 21. How should the CbC Report / Equivalent CbC Report be filed?

CbC Reports / Equivalent CbC Reports in Ireland must be filed electronically via ROS. Refer to Appendix V for a Step-by-Step Guide to filing CbC Reports / Equivalent CbC Reports.

CbC Reports / Equivalent CbC Reports should be completed in XML format in accordance with the OECD CbC Reporting XML Schema ("the **XML Schema**"). The XML Schema is the OECD's standardised electronic format for the exchange of CbC Reports between jurisdictions and is available for download [here](#).

The OECD have also published a "CbC Reporting XML Schema: User Guide for Tax Administrations and Taxpayers<sup>11</sup>" (the "**XML User Guide**"). This XML User Guide explains, in detail, the information required to be included in each CbC data element to be reported in the XML Schema and should be consulted when preparing CbC Reports / Equivalent CbC Reports. The user guide is available [here](#).

See paragraph 26 for details on when CbC Reports / Equivalent CbC Reports should be filed with Revenue and further details on the CbC Reporting filing system.

<sup>10</sup> [Guidance on the Implementation of Country-by-Country Reporting](#)

<sup>11</sup> <http://www.oecd.org/ctp/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm>



**22. The XML Schema User Guide states that a tax administration may issue guidance for the domestic reporting of CbC Reports. Is there any Irish Revenue guidance that should be followed for any elements within the CbC XML Schema?**

To ensure a CbC XML file passes validation and to provide for the possible amendment of the file, there are a number of elements within a CbC XML file for which unique values should be used. To ensure that unique values are used, Revenue has produced naming conventions for the relevant elements and these can be found in Appendix IV. When preparing the naming conventions, filers should note the character and character combination restrictions set out in paragraph 23.

**23. Are there any character restrictions or combination of characters which should not be included in a CbC Report / Equivalent CbC Report?**

If a CbC 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	&amp;
<	Less Than	&lt;

If a CbC XML file contains one or more of the following characters, their presence will not cause a file error. However, 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	&gt;
'	Apostrophe	&apos;
"	Quotation Mark	&quot;

If a CbC 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

#### **24. Is it possible to amend or delete a CbC Report / Equivalent CbC Report after it has been submitted?**

Corrections and deletions to CbC Reports / Equivalent CbC Reports that are to be submitted domestically to Revenue should be prepared in accordance with Section VI of the XML User Guide.

#### **25. What character encoding should I use when compiling my CbC XML file?**

Character encoding should be UTF-8 without a Byte Order Mark for all CbC XML files.

#### **26. When must a CbC Report / Equivalent CbC Report be filed with Revenue?**

In accordance with Regulation 8 of the Regulations, CbC Reports / Equivalent CbC Reports must be filed with Revenue no later than 12 months after the last day of the fiscal year to which the CbC Report / Equivalent CbC Report relates. For example, a CbC Report / Equivalent CbC Report for the fiscal year ended 31 December 2016 must be filed with Revenue no later than 31 December 2017. Refer to Appendix II for a more detailed example.

The first CbC Reports / Equivalent CbC Reports were due to be filed by relevant taxpayers in Ireland by 31 December 2017. An electronic CbC Reporting filing system was developed by Revenue and the system includes a standard validation module that was provided by the EU Commission. Taxpayers were made aware

by virtue of e-Brief 107/17<sup>12</sup> that, due to late changes to the CbC Reporting schema, the final version of the validation module was delayed and as a result of this delay the filing facility for CbC Reports was not opened until December 2017.

Due to the late availability of the CbC Reporting filing facility, taxpayers were alerted by e-Brief 101/17<sup>13</sup>, that the system would accept CbC Reports / Equivalent CbC Reports for fiscal years ending in 2016 filed up to 28 February 2018 as being on time.

It should be noted that the CbC Reports / Equivalent CbC Reports can be prepared in advance of the filing date using the XML Schema.

## **27. Short/long accounting periods**

Where the accounting period of an MNE Group is less than 12 months the threshold of €750 million (see paragraph 2) should be prorated.

The filing deadline for the CbC Report / Equivalent CbC Report remains the same i.e. 12 months after the last day of the accounting period.

In line with OECD guidance,<sup>14</sup> published in September 2017, transitional relief is available for MNE Groups with a short accounting period that starts on or after 1 January 2016 and ends before 31 December 2016. In these circumstances, the reporting entity may file the CbC Report / Equivalent CbC Report in accordance with the same timelines as for MNE Groups with a fiscal year ending on 31 December 2016.

Where an MNE group has a financial accounting period greater than 12 months, as a result of transitioning to a new financial year end date, the CbC Report / Equivalent CbC Report should be prepared and filed for that long period.

Please see paragraph 17 (D)(ii) for how a short or long accounting period should be reflected on CbC Reports / Equivalent CbC Reports

## **28. What happens if the ultimate parent entity of an MNE Group changes during a fiscal year?**

The ultimate parent entity is always identified by reference to the last day of the fiscal year to which the CbC Report relates. Therefore, for an MNE Group with a fiscal year end of 31 December 2016, the ultimate parent entity is identified by reference to the date of 31 December 2016.

<sup>12</sup> <https://www.revenue.ie/en/tax-professionals/ebrief/2017/no-1072017.aspx>

<sup>13</sup> <https://www.revenue.ie/en/tax-professionals/ebrief/2017/no-1172017.aspx>

<sup>14</sup> <https://www.oecd.org/tax/guidance-on-the-implementation-of-country-by-country-reporting-beps-action-13.pdf>

It should be noted that the ultimate parent entity of an MNE Group may change from one fiscal year to the next or part way through a fiscal year as a result of e.g. a takeover. An MNE Group should be cognisant of the impact changing ultimate parent entities may have on CbC Reporting obligations, in particular, where the jurisdiction of tax residence of the ultimate parent entity changes. Where a change in the ultimate parent entity of an MNE Group occurs, the MNE Group should carefully review its obligations with regard to making notifications and filing CbC Reports / Equivalent CbC Reports.

In particular, where an ultimate parent entity of an MNE Group changes part way through a fiscal year Revenue expects the following to apply:

- The ultimate parent entity of the acquired MNE Group should file a CbC Report including data for that MNE Group up to the date of takeover.
- The ultimate parent entity of the acquirer MNE Group should file a CbC Report as normal for its fiscal year. That CbC Report will include data for the constituent entities of the acquired MNE Group from the date of acquisition until the end of the fiscal year.

## **29. What penalties apply for the non-filing of a CbC Report / Equivalent CbC Report or when the CbC Report / Equivalent CbC Report is incorrect or incomplete?**

Section 891H (7) TCA 1997 of the Legislation deals with penalties.

The penalty for failure to file a CbC Report / Equivalent CbC Report is €19,045 plus €2,535 for each day the failure continues. The penalty for filing an incomplete or incorrect CbC Report / Equivalent CbC Report is €19,045.

## **30. What notifications are required for CbC Reporting purposes in Ireland?**

Regulation 6 of the Regulations deals with notification obligations.

In summary, the CbC Reporting notification obligations in Ireland are as follows:

- A. Where the ultimate parent entity of the MNE Group is tax resident in Ireland, then the ultimate parent entity must notify Revenue that it is the reporting entity.
- B. Where a surrogate parent entity has been appointed and that surrogate parent entity is tax resident in Ireland, then that surrogate parent entity must notify Revenue that it is the reporting entity.



- C. Where an EU designated entity has been appointed and that EU designated entity is tax resident in Ireland, then that EU designated entity must notify Revenue that it is the reporting entity.
- D. All domestic constituent entities must notify Revenue of the name and jurisdiction of tax residence of the reporting entity as well as whether it is an ultimate parent entity, surrogate parent entity, EU designated entity or a domestic constituent entity.

Regulation 6 provides that where there is more than one domestic constituent entity, and provided the **secondary reporting mechanism does not apply**, the MNE Group may nominate one such entity to make the notification required under D above on behalf of all other domestic constituent entities. Regulation 6 also allows an ultimate parent entity, surrogate parent entity, EU designated entity, which is making a notification required under A, B or C above, to make the notification required under D on behalf of all domestic constituent entities.

### **31. What is the deadline for making CbC Reporting notifications to Revenue?**

All notifications must be made no later than the last day of the fiscal year to which the CbC Report / Equivalent CbC Report relates. For example, for CbC Reports / Equivalent CbC Reports relating to the fiscal year ended 31 December 2016, notifications must be made to Revenue no later than 31 December 2016. Refer to Appendix II for a more detailed example.

Any notifications required under the Irish CbC Reporting Legislation must be made for each fiscal year. For example if an Irish tax resident UPE of an the MNE Group, has notified Revenue that it is the reporting entity for the fiscal year ended 31 December 2016 it must again, before 31 December 2017, notify Revenue that it is the reporting entity for the fiscal year ending 31 December 2017.

In recognition that there may be problems identifying the reporting entity for some MNE Groups as many other jurisdictions do not have their legislation in place yet, and Qualifying Competent Authority Agreements may also not be in place, Revenue can confirm that, as a transitional arrangement, domestic constituent entities should provide a notification based on a preliminary assessment of the identity and tax residence of the reporting entity. If this proves not to be correct, that entity should submit a replacement notification (refer to paragraph 33) to Revenue based on new information as soon as possible.

## **32. How should CbC Reporting notifications be made to Revenue?**

Notifications required in accordance with Irish CbC Reporting Legislation must be submitted electronically via ROS. Refer to Appendix III for a Step-by-Step Guide to making CbC Reporting notifications. It should be noted that, in line with the XML schema, both the Step-by-Step Guide and ROS refer to reporting period rather than fiscal year.

## **33. Is it possible to amend, replace or delete a CbC Reporting notification after it has been submitted?**

With effect from 25 November 2017, it is possible to replace a CbC Reporting notification after it has been submitted to Revenue via ROS. Therefore, where an ultimate parent entity/surrogate parent entity/EU designated entity/domestic constituent entity detects an error in a notification submitted to Revenue, that entity should submit a replacement notification.

Refer to Section III of the Step-by-Step Guide to making CbC Reporting Notifications in Appendix III for detail on how to replace a CbC Reporting notification.

Users should be aware that it is only possible to submit a replacement notification where a CbC Report has not been filed in connection with the CbC Reporting notification or, in cases where a CbC Report has been filed, where that CbC Report has subsequently been deleted.

If a CbC Reporting notification has been submitted to Revenue but the entity is not required to file a CbC Report / Equivalent CbC Report for the reporting period, please contact [AEOL\\_TechnicalSupport@revenue.ie](mailto:AEOL_TechnicalSupport@revenue.ie) outlining the reasons why the requirement is no longer necessary.

## **34. How will Revenue obtain CbC Reports for Irish subsidiaries / permanent establishments of an MNE Group where the reporting entity is not tax resident in Ireland?**

Assuming the secondary reporting mechanism does not apply (refer to paragraph 12), where the reporting entity is not tax resident in Ireland, Revenue will receive

the CbC Report from the competent authority in the jurisdiction in which the reporting entity is tax resident under automatic exchange of information provisions.

### **35. Will Revenue exchange CbC Reports filed in Ireland with other tax authorities?**

Section 891H (10) TCA1997 allows Revenue to exchange CbC Reports with the Competent Authorities of other jurisdictions under automatic exchange of information provisions provided, on the basis of the information in the CbC Report, one or more constituent entities of the MNE Group are either resident for tax purposes, or are subject to tax with respect to the business carried out through a permanent establishment. Refer to paragraph 37 for information regarding exchange of Equivalent CbC Reports.

### **36. What conditions must be satisfied before Revenue automatically exchanges CbC Reports with other tax jurisdictions?**

There must be a qualifying competent authority agreement in effect by the due date for filing CbC Reports.

A qualifying competent authority agreement is defined in the BEPS Action 13 Final Report as an agreement that is between authorised representatives of those jurisdictions that are party to an International Agreement (i.e. a Double Tax Agreement, Tax Information Exchange Agreement or the Multilateral Convention for Mutual Administrative Assistance in Tax Matters) and (ii) that requires the automatic exchange of CbC Reports between the party jurisdictions.

In most cases, jurisdictions have signed the Multilateral Competent Authority Agreement (“MCAA”) for the exchange of CbC Reports. As at December 2017, 68 jurisdictions (including Ireland) already signed the MCAA and more may sign up at a later date. A list of the jurisdictions that have signed up to the MCAA can be found on the OECD website [here](#).

Jurisdictions may also enter into bilateral arrangements for the exchange of CbC Reports. As of 14 December 2017, Ireland signed 1 bilateral Competent Authority Arrangement to exchange CbC Reports and this is with the United States and a Memorandum of Understanding to receive Country-by-Country Reports from Hong Kong. A copy of the CAA with the United States can be found on the Revenue website [here](#).

As of April 2018, over 1,500 bilateral exchange relationships have been activated with respect of jurisdictions committed to exchanging CbC Reports, with first exchanges scheduled to take place in 2018. The OECD has produced a list of activated exchange relationships which can be sorted and displayed from both the perspective of a particular sending jurisdiction or a particular receiving jurisdiction. The list will be updated regularly by the OECD and can be found [here](#).

### **37. Will Equivalent CbC Reports be exchanged with other tax authorities?**

In accordance with DAC 4, Revenue is required to exchange Equivalent CbC Reports with any EU Member State in which, on the basis of the information contained in the Equivalent CbC Report, one or more of the constituent entities of the MNE Group are either: resident for the purposes of tax; or subject to tax with respect to business carried on through a Permanent Establishment.

Where an Equivalent CbC Report contains only information on Irish subsidiaries and/or non-EU entities it will not be subject to exchange.

### **38. How will Revenue safeguard the confidentiality of information provided on CbC Reports / Equivalent CbC Reports?**

Section 851A TCA 1997 provides that all taxpayer information is confidential and may only be disclosed in accordance with the law. The information contained on CbC Reports / Equivalent CbC Reports will be treated in the same manner as all other taxpayer information provided to / received by Revenue.

With regard to information provided to other tax authorities under automatic exchange of information provisions, although the MCAA is multilateral, the exchanges of actual CbC Reports will be bilateral and the MCAA includes a mechanism that allows each jurisdiction to retain control over which jurisdictions they undertake exchanges with.

In addition, the MCAA provides that all information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention on Mutual Administrative Assistance in Tax Matters.



### **39. What will the information provided on a CbC Report / Equivalent CbC Report be used for?**

The BEPS Action 13 Final Report sets out three permitted uses for information contained in CbC Reports, namely:

- to assess high level transfer pricing risk;
- to assess other BEPS-related risks; and
- for economics and statistical analysis.

Ireland is committed to using information provided on CbC Reports / Equivalent CbC Reports in accordance with the permitted uses. Revenue will not use CbC Reporting data, by itself, to make adjustments to the income of a taxpayer.

### **40. Who can I contact if I have a query relating to CbC Reporting?**

For queries relating to CbC Reporting, please contact:

**Email:** [AEOL TechnicalSupport@revenue.ie](mailto:AEOLTechnicalSupport@revenue.ie)

**Phone:** 00353 42 935 3337

## APPENDIX I

### OECD Model Legislation / Irish CbC Reporting Legislation - Key Terms

**“Constituent entity”** means (i) any separate business unit of an MNE Group that is included in the Consolidated Financial Statements of the MNE Group for financial reporting purposes or would be so included if equity interests in such business unit were traded on a public securities exchange; (ii) any such business unit that is excluded from the MNE Group's Consolidated Financial Statements solely on size or materiality grounds; and (iii) any permanent establishment of any separate business unit of the MNE Group that is included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting, or internal management control purposes.

**“Domestic constituent entity”** means a constituent entity, which is resident for tax purposes in the State, but does not include an ultimate parent entity or a surrogate parent entity.

**“EU designated entity”** means a constituent entity of an MNE group, not being an ultimate parent entity or surrogate parent entity, that –

(a) is resident in a Member State for tax purposes, and

(b) has been designated as an entity by that MNE group to provide a country-by-country report on behalf of all constituent entities of the MNE group resident for tax purposes in a Member State.

**“Surrogate parent entity”** means one constituent entity of the MNE Group that is appointed by such group, as a sole substitute for the ultimate parent entity, to file the CbC report in its jurisdiction of tax residence on behalf of such MNE Group.

**“Ultimate parent entity”** means a constituent entity of an MNE Group that owns directly or indirectly a sufficient interest in one or more other constituent entities of such MNE Group such that it is required to prepare consolidated financial statements under accounting principles generally applied in its tax residence jurisdiction, or would be so required if its equity interests were traded on a public securities exchange in its tax residence jurisdiction, where there is no other constituent entity of such MNE Group that owns directly or indirectly such an interest in the first constituent entity.

## APPENDIX II

### Notification / Filing Deadlines - Example

**What are the CbC Reporting notification and filing obligations of an Irish tax resident constituent entity which forms part of an MNE Group with a 12-month fiscal year/reporting period ended 31 December 2016?**

The notification and filing obligations the Irish tax resident constituent entity will depend on the status of the entity, as follows:

1. Irish tax resident constituent entity is the **ultimate parent entity** or the **surrogate parent entity** of an MNE Group

Notification deadline	31 December 2016
Filing Deadline – CbC Report	31 December 2017

2. The Irish tax resident constituent entity is **neither** the ultimate parent entity nor the surrogate parent entity.

Notification deadline – details of reporting entity	31 December 2016
Filing Deadline – CbC Report	N/a – Revenue will receive CbC Report via automatic exchange of information channels

3. The Irish tax resident constituent entity is **neither** the ultimate parent entity nor the surrogate parent entity and the **secondary reporting mechanism** applies.

Notification deadline – details of reporting entity <sup>15</sup>	31 December 2016
Filing Deadline – Equivalent CbC Report	31 December 2017

<sup>15</sup>If it is known by the notification date that the secondary reporting mechanism will apply because any of the circumstances outlined in paragraph 12 are present, Revenue expects to be notified that the domestic constituent entity is the reporting entity.

## APPENDIX III

### Step-by-Step Guide to making Notifications in accordance with Regulation 6 of the Country-by-Country (“CbC”) Reporting Regulations

The annual notification obligations of all Irish tax resident entities that are part of an MNE group, to which CbC Reporting applies, are set out in paragraph 30 above. (For the purposes of this Step-by-Step Guide “entity” refers to an Irish ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity, unless otherwise specified.)

As noted in paragraph 30, all CbC Reporting notifications must be made online via ROS. Where an entity does not have an Irish tax reference number (e.g. a dormant entity), but is obliged to make a CbC Reporting notification, it can register with Revenue as a “reporting entity” solely for the purposes of making a CbC Reporting notification and filing a CbC Report / Equivalent CbC Report in due course (where applicable).

As noted in paragraph 30 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities.

#### **CbC Reporting Notifications Process – Summary**

All CbC Reporting notifications must be submitted online via ROS.

The following steps are involved:

- **Step 1:** Register as a reporting entity and register for ROS (this step only applies where an entity is not already registered for tax and does not have a tax reference number/cannot access ROS, but is obliged to submit a CbC Reporting notification).
- **Step 2:** Register a CbC Reporting Obligation.
- **Step 3:** Complete and submit the CbC Reporting Notification Form.

Steps 1 and 2 vary slightly depending on whether the user of the system is an entity or an agent. Step 3 is the same for all users of the system regardless of whether the user is an entity or an agent.

- Refer to **Section 1** where the user of the system is an **entity**.
- Refer to **Section 2** where the user of the system is an **agent**.
- **Section 3** applies to **both entities and agents**.



## SECTION 1: ENTITIES SUBMITTING CBC REPORTING NOTIFICATIONS

*This section is only relevant where the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity. If the user of the system is an agent, please refer to Section 2 below.*

### 1.1 Register as a reporting entity and register for ROS

As noted in paragraph 30 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities.

If the Irish entities in an MNE Group wish to avail of this option go to step 1.2 below.

#### 1.1.1 Register as a reporting entity<sup>16</sup>

*This step is only relevant if the entity does not have a tax reference number, that is, it is not registered for tax. If the entity has a tax reference number go to step 1.1.2 below.*

If the entity does not have a tax reference number and is not registered for ROS, but is obliged to make a CbC Reporting notification, the entity must register with Revenue as a 'reporting entity'. This process should not be confused with a tax registration. Where an entity registers as a reporting entity, it will only be able to fulfil its CbC Reporting obligations, that is, it will not be possible to use this number to register for any taxes (e.g. corporation tax / VAT).<sup>17</sup>

In order to register as a reporting entity, the entity must contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office – see contact details in paragraph 40 above. The entity will be issued with a reporting entity registration number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).

#### 1.1.2 Register for ROS

*This step is only relevant if the entity is not already registered for ROS. If the entity is registered for ROS go to step 1.2 below.*

The entity must register for ROS using the reporting entity registration number provided by Revenue. If the entity already has a tax reference number, but is not registered for ROS, the entity must register for ROS using its tax reference

<sup>16</sup> The term "reporting entity" in this context should not be confused with the same term as defined in the Irish CbC Reporting Legislation. For the purposes of ROS, a reporting entity (in the context of CbC Reporting) is an entity which receives a reporting entity registration number from Revenue for the purposes of making a CbC Reporting notification and/or filing a CbC Report / Equivalent CbC Report on ROS.

<sup>17</sup> If an entity (e.g. a dormant entity) registers as a reporting entity for the purposes of fulfilling its CbC Reporting obligations and subsequently requires to register for tax (e.g. if the entity commences to trade), the entity should de-register as a reporting entity on ROS and re-register on ROS for the appropriate tax.

number; the entity should NOT request a separate reporting entity registration number.

Details on how to register for ROS are available on the Revenue website ([www.revenue.ie](http://www.revenue.ie)). In Step 1 of the ROS registration process (Apply for your ROS Access Number (RAN)), the entity should select **“DAC4-CbC”** in the drop-down box entitled **“Tax Type/Approval No.”** in Section A.

## 1.2 Register a CbC Reporting Obligation

*This step can only be completed once the entity is registered for ROS. If the entity is not registered for ROS, refer to step 1.1 above.*

Follow steps 1.2.1 to 1.2.10 to register a CbC Reporting Obligation.

### 1.2.1 Log into ROS.

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

The screenshot displays the Revenue ROS user interface. At the top, there is a navigation bar with the Revenue logo and various tabs: GAEILGE, ENGLISH, ROS HELP, and a user profile section. Below this, a 'MY SERVICES' dropdown menu is open, showing a list of services. The 'Manage Reporting Obligations' service is highlighted with a red circle. To the right of the services list, there are sections for 'Returns and Payments' and 'Payments & Refunds'. The 'Returns and Payments' section includes options to 'File a Return' and 'Complete a Form On-line'. The 'Payments & Refunds' section includes options to 'Submit a Payment' and 'Payment Details'.

### 1.2.3 Select “Register” opposite “DAC4-CbC”.

The screenshot shows the Revenue eRegistration page. The header includes the Revenue logo and navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The user is logged in as R RXYIK & SONS LTD - 0031888C. The main content area is titled 'eRegistration' and contains a 'Registration Options' section. This section lists three options: FATCA - FATCA, DAC2-CRS - DAC2-CRS, and DAC4-CbC - DAC4-CbC. Each option has a 'Register' button. The 'Register' button for 'DAC4-CbC - DAC4-CbC' is highlighted with a red circle. To the right of the registration options is a 'Your Requests (0)' section. At the bottom of the page, there is a footer with links to Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaelige, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

### 1.2.4 Enter the registration date<sup>18</sup> in the format DD/MM/YYYY and click “Add To Your Requests”.

The screenshot shows the Revenue eRegistration page with the 'DAC4-CbC Registration' form. The form includes a 'Registration Date (DD/MM/YYYY)' field, which is highlighted with a red circle. Below the date field is a 'Cancel' button. To the right of the date field is an 'Add To Your Requests' button, which is also highlighted with a red circle. The page layout is consistent with the previous screenshot, showing the Revenue logo, navigation tabs, and user information at the top, and a footer with various links at the bottom.

<sup>18</sup> The registration date is the date on which the eRegistration is completed (i.e. today's date).

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

The screenshot shows the Revenue eRegistration interface. The top navigation bar includes the Revenue logo, 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The user is logged in as 'R RXYIYK & SONS LTD - 0031888C'. The main content area is titled 'eRegistration' and contains a 'Registration Options' section with three entries: 'FATCA - FATCA' (Status: Not Registered), 'DAC2-CRS - DAC2-CRS' (Status: Not Registered), and 'DAC4-CbC - DAC4-CbC' (Status: In Requests). Each entry has a 'Register' button. To the right, the 'Your Requests (1)' section shows a single request for 'DAC4-CbC' with 'Edit' and 'Cancel' links. At the bottom right, a 'Submit' button is circled in red. A note at the bottom states: 'Once you add a registration to your requests you will be able to submit.'

- 1.2.6 Click “**Sign and Submit**”.

The screenshot shows the 'Summary' section of the eRegistration process. It displays 'DAC4-CbC Reporting Obligation (New)' in a text field. At the bottom right, there are two buttons: 'Back' and 'Sign and Submit', with the 'Sign and Submit' button circled in red.



- 1.2.7 The entity will be redirected to the Sign & Submit screen. Enter the **ROS password** and click **“Sign and Submit”**.

Revenue  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

ROS Help | Exit |

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return BSJMMIM ZITDMN WY

**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 NLCDDAC43287 [Help](#)

Enter Password Password

Sign & Submit Back

0%

- 1.2.8 The entity will receive a **ROS Acknowledgement** and a Notice Number, which the entity may wish to print for its records. Click **“OK”**.

Revenue  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Acknowledgement R RXYIYK & SONS LTD - 00031888C

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 5063336873H

eRegistration summary:

Action	Status
Register DAC4-CbC	Success

To return to My Services page click the OK button

OK

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Po

- 1.2.9 The entity will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC Reporting Obligation. Click on the **notice number** for confirmation of the registration.

Revenue Record - R RXYIK & SONS LTD - Inbox Messages

Search by: Select Search Method View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input type="checkbox"/>	<a href="#">5063336873H</a>	R RXYIK & SONS LTD	00031888C		Reporting Entity Registr	N/A	14/09/2016	N/A
<input type="checkbox"/>	<a href="#">0003188828311E</a>	R RXYIK & SONS LTD	00031888M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	07/09/2016	N/A
<input type="checkbox"/>	<a href="#">0003188828311E</a>	R RXYIK & SONS LTD	00031888M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	27/07/2016	N/A
<input type="checkbox"/>	<a href="#">0003188828310C</a>	R RXYIK & SONS LTD	00031888M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	26/07/2016	N/A

Archive Export Print

- 1.2.10 The following notice will appear which the entity may wish to print for its records.

Notice Number: 5063336873H This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016 Date Submitted: 14/09/2016

**eRegistration**

DAC4-CbC Reporting Obligation (New)

Status Success

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

Print

- ❖ AFTER COMPLETION OF STEP 1, THE ENTITY SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.

## SECTION 2: AGENTS SUBMITTING CBC REPORTING NOTIFICATIONS

*This section is only relevant where the user of the system is an agent<sup>19</sup>. If the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity, please refer to Section 1 above.*

### 2.1 Register the entity as a reporting entity<sup>20</sup> on ROS

*This step is only relevant if the entity does not have a tax reference number, that is, the entity is not registered for tax. If the entity has a tax reference number and is linked to the agent on ROS, go to step 2.2 below.*

As noted in paragraph 30 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities. If the agent wishes to avail of this option go to step 2.2 below.

If the entity does not have a tax reference number and is not registered on ROS, but is obliged to make a CbC Reporting notification, the agent must register the entity with Revenue as a 'reporting entity'. This process should not be confused with a tax registration. Where the agent registers an entity as a reporting entity, the agent will only be able to fulfil the CbC Reporting obligations on behalf of the entity, that is, it will not be possible to use this number to register for any taxes (e.g. corporation tax / VAT).<sup>21</sup>

When an agent is registering an entity as a reporting entity for CbC Reporting purposes it is possible to register the entity for a CbC Reporting Obligation at the same time. The process is set out in steps 2.1.1 to 2.1.14 below.

<sup>19</sup> Agents linking to new customers/clients for reporting obligations should note that this process can take up to 3 working days to complete.

<sup>20</sup> The term "reporting entity" in this context should not be confused with the same term as defined in the Irish CbC Reporting Legislation. For the purposes of ROS, a reporting entity (in the context of CbC Reporting) is an entity which receives a reporting entity registration number from Revenue for the purposes of making a CbC Reporting notification and/or filing a CbC Report / Equivalent CbC Report on ROS.

<sup>21</sup> If an agent registers an entity (e.g. a dormant entity) as a reporting entity for the purposes of fulfilling its CbC Reporting obligations and subsequently requires to register that entity for tax (e.g. if the entity commences to trade), the agent should de-register the entity as a reporting entity on ROS and re-register the entity on ROS for the appropriate tax.

## 2.1.1 Log into ROS

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

The screenshot displays the Revenue Agent Services portal. The top navigation bar includes the Revenue logo, the text 'Cain agus Cúistiam na hÍdreacha Irish Tax and Customs', and tabs for 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'AGENT SERVICES' tab is active. On the left, under 'Revenue Record:', there are links for 'Open Revenue Record', 'Services:', 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main content area is titled 'Clients' and contains a 'Find Clients' section with search options by registration number or name. Below this is the 'Manage Tax Registrations' section, which includes 'Manage Client Registrations' and a 'Register New Revenue Customer' button. The 'Register New Revenue Customer' button is circled in red, and it has a sub-link 'Register New Reporting Entity' below it.

## 2.1.3 Select “DAC4-CbC Reporting Obligation” and click “Next”.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

Reporting Entity Registration (1 of 2)

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 image format and be less than 5Mb in size.

Please note,

- If the customer should be registered for additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected:
  - ☐ DAC2-CbC Reporting Obligation
  - ☒ DAC4-CbC Reporting Obligation
  - ☐ MTC Reporting Obligation

Next >

2.1.4 Enter the **required details** for the entity. Click “Next”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

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

\* Denotes a required field

Reporting Entity

Reporting Entity Name \*

Address Line 1 \*

Address Line 2 \*

Address Line 3

Address Line 4

Eircode

Phone (STD Code and Number)

Email Address

Responsible Officer

X Cancel

< Back Next >

2.1.5 Enter the **registration date**<sup>22</sup> in the format DD/MM/YYYY and click “Next”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

DAC4-CbC Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

X Cancel

< Back Next >

2.1.6 Select “Generate Client Consent Letter”.

<sup>22</sup> The registration date is the date on which the eRegistration is completed (i.e. today's date).

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

**Summary**

**Customer Registration Request (Reporting Entity)**

**Registered Contact Details**

<b>Reporting Entity name</b>	Test Case
<b>Address Line 1</b>	Test Case
<b>Address Line 2</b>	Test Case
<b>Responsible Officer</b>	Test Case

**DAC4-CbC Reporting Obligation Details**

<b>Registration Commencement Date</b>	13/09/2016
---------------------------------------	------------

**Generate Client Consent Letter**

Back Next

- 2.1.7 A template Consent Letter (in PDF format) in respect of the registration input by the agent will be generated. The agent should download this template and have it signed as required, then save it to the agent's network/drive.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Test Case** confirms that **GFU VUUWLCOVCOK (00747H)** is to act as the agent in respect of the following reporting obligations.

**Customer Registration Request(Reporting Entity)**

**DAC4-CbC Reporting Obligation (New)**

**Registered Contact Details**

<b>Name</b>	Test Case
<b>Address</b>	Test Case
<b>Test Case</b>	Test Case

**Test Case** 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 \_\_\_\_\_

Once completed, click **“Next”** on the ROS screen.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

**Summary**

**Customer Registration Request (Reporting Entity)**

Registered Contact Details

Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case

DAC4-CbC Reporting Obligation Details

Registration Commencement Date	13/09/2016
--------------------------------	------------

*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](#).*

Cancel Generate Client Consent Letter Back Next

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

**Agent 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 Agent Link Notification letter.

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

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File\*

Browse...

Please indicate which tax heads the attachment is relevant to by checking the boxes

☐ DAC4-CbC

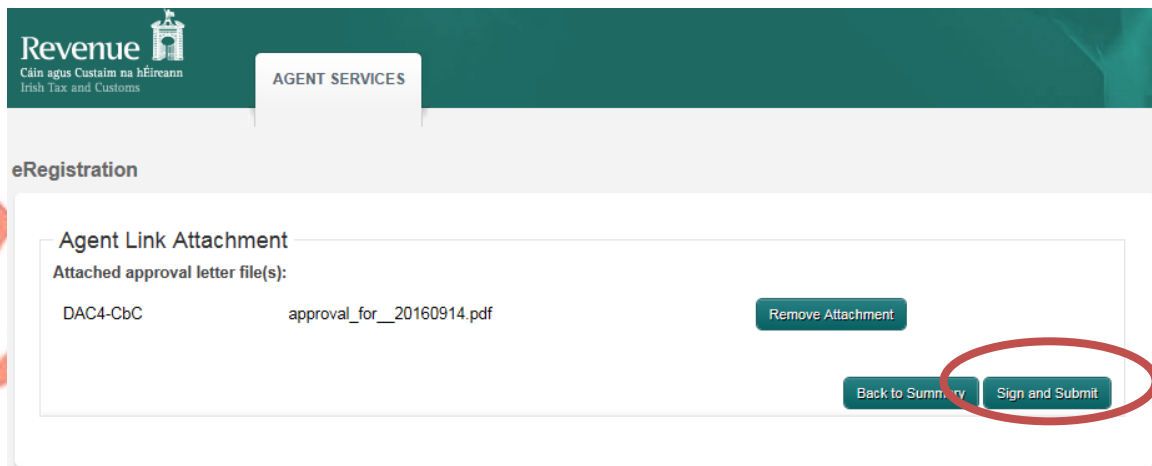
Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

Back to Summary Add Attachment

- 2.1.8 To upload the completed Consent Letter, click **“Browse”** and locate the completed Consent Letter in the agent network/drive. Select the box **“DAC4-CbC”** and click **“Add Attachment”**.



### 2.1.9 Click “Sign and Submit”.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES

eRegistration

Agent Link Attachment

Attached approval letter file(s):

DAC4-CbC	approval_for__20160914.pdf	Remove Attachment
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Back to Summary Sign and Submit

### 2.1.10 The agent will be redirected to the Sign and Submit screen. Enter the **ROS password** and click “Sign and Submit”.



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.

 A screenshot of the 'Sign & Submit' form. It has a dark green header with the title 'Sign & Submit'. Below the header, there are two input fields: 'Certificate' with the value 'Agent110567862' and 'Enter Password' with the placeholder 'Password'. To the right of the 'Certificate' field is a 'Help' link. Below the password field are two buttons: 'Sign & Submit' and 'Back'. At the bottom of the form is a progress bar showing '0%'.

2.1.11 The agent will receive a **ROS Acknowledgement** and a Notice Number, which the agent may wish to print for the agent's records. Click **"OK"**.

 A screenshot of the 'ROS Acknowledgement' screen. The top header is the same as the previous image, but with additional tabs: 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area has the title 'ROS Acknowledgement'. Below the title, there is a message: '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 Agent Services click on Agent Services tab.' Below this message, there is a 'Notice Number' field with the value '4265834218C'. Further down, under the heading 'eRegistration summary:', there is a table with two columns: 'Action' and 'Status'. The table has one row: 'Register and Link DAC4-CbC' with the status 'Success'. At the bottom of the screen, there is a message: 'To return to Agent Services click on Agent Services tab.' and an 'OK' button.

2.1.12 The agent will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC Reporting Obligation. Click on the **notice number** for confirmation of the registration.

Revenue Record interface showing the 'REVENUE RECORD' tab selected. The table below lists client records:

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived
4265834218C	GFU VUWVLC JCOK	00747H	No		Reporting Entity Registr	N/A	14/09/2016	N/A

2.1.13 The following notice will appear which the agent may wish to print for the agent's records.

Notice Number: 4265834218C      This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016      Date Submitted: 14/09/2016

**eRegistration**

**Customer Registration Request (Reporting Entity)**

Registered Company Name: Test Case

Registered Contact Details:

Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case

DAC4-CbC Reporting Obligation Details:

Registration Commencement Date	13/09/2016
--------------------------------	------------

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

[Print](#)

❖ **AFTER COMPLETION OF STEP 2.1, THE AGENT SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.**

## 2.2 Register a CbC Reporting Obligation

*This step can only be completed once the entity is registered for ROS and linked to the agent on ROS. If the entity is not registered for ROS, refer to step 2.1 above.*

*If step 2.1 has been completed by the agent, this step is not necessary. Refer to Section 3 to proceed.*

Follow steps 2.2.1 to 2.2.17 to register a CbC Reporting Obligation.

2.2.1 Log into ROS.

2.2.2 Under the **“Agent Services”** tab, locate the entity using one of the available options. You will be redirected to the **“Client Services”** tab for the relevant entity.

The screenshot displays the Revenue Record interface. The top navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'Revenue Record' section on the left lists services like 'Open Revenue Record', 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main area is titled 'Clients' and contains a 'Find Clients' section. Under 'Client Search', there are two search methods: 'Search by registration number' and 'Search by number'. The 'Search by registration number' method has a dropdown menu with 'DAC4-CbC' selected. The 'Search by number' method has a text input field for 'Enter surname' and a 'Search' button. To the right, the 'Your Client List' section shows a table of clients with buttons for 'View Client List' and 'Export Client List'. Below this, the 'Manage Tax Registrations' section is visible, featuring a 'Manage Client Registrations' heading and a form for adding or canceling registrations.



- 2.2.3 Select **“Manage Reporting Obligations”** from the list of services on the left-hand side of the screen.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. On the left, under 'Services:', the 'Manage Reporting Obligations' option is highlighted with a red circle. The main content area is titled 'Returns and Payments' and includes sections for 'Complete a Form On-line', 'Upload Form(s) Completed Off-line', 'Payments & Refunds', and 'Submit a Payment'. The user's name 'MR CJLZDWE C PIFDHID' and the message 'No current tax clearance certificate.' are displayed in the top right corner.

- 2.2.4 Click **“Select Action”** opposite **“DAC4-CbC”**.

The screenshot shows the Registration page. The top navigation bar includes 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. The page title is 'Registration'. On the left, there is a 'Manage Your Reporting Obligations and Agent Links' section with a 'Notes' box. The main content area is titled 'Registration Options' and lists three registration types: 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. The 'Select Action' button for 'DAC4-CbC' is highlighted with a red circle. The right-hand side of the page shows 'Your Requests (0)' and a 'Submit' button at the bottom.

## 2.2.5 Select “Add and link to a new registration”.

Revenue  
Cáin agus Cúistí na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

TEST - 3345514M

eRegistration

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

Registration Options

**FATCA - FATCA**  
You are not linked to this tax  
Select Action >

**DAC2-CRS - DAC2-CRS**  
Status: Active  
Number: 03345514MH  
You are linked to this tax  
Cease Registration >  
Remove Agent Link >

**DAC4-CbC - DAC4-CbC**  
You are not linked to this tax  
Add and link to a new registration  
Link and cease an existing registration  
Link only to an existing registration

Your Requests (0)

Once you add a registration to your requests you will be able to submit.  
Submit

## 2.2.6 The following screen will appear. Select “Confirm”.

Revenue  
Cáin agus Cúistí na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

MR CJLZDWE C PIFDHID - 0030099Q

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 image format and be less than 5Mb 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 >

2.2.7 Enter the **registration date**<sup>23</sup> in the format DD/MM/YYYY and click “Add To Your Requests”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC4-CbC Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

Cancel Add To Your Requests

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

TEST - 3345514MH

eRegistration

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

Registration Options

**FATCA** - FATCA  
You are not linked to this tax  
Select Action

**DAC2-CRS** - DAC2-CRS  
Status: Active  
Number: 03345514MH  
You are linked to this tax  
Cease Registration  
Remove Agent Link

**DAC4-CbC** - DAC4-CbC  
Status: In Requests

Your Requests (1)

Register
DAC4-CbC Edit Cancel

Once you add a registration to your requests, you will be able to submit.

Submit

<sup>23</sup> The registration date is the date on which the eRegistration is completed (i.e. today's date).

## 2.2.9 Select “Generate Client Consent Letter”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

Registration

Summary

DAC4-CbC Reporting Obligation (New)

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

**Generate Client Consent Letter** < Back Next >

2.2.10 A template Consent Letter (in PDF format) in respect of the registration input by the agent will be generated. The agent should download this template and have it signed as required, then save it to the agent’s network/drive.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Test Case** confirms that **GFU VUUWLCOVCOK (00747H)** is to act as the agent in respect of the following reporting obligations.

**Customer Registration Request(Reporting Entity)**  
DAC4-CbC Reporting Obligation (New)

**Registered Contact Details**

<b>Name</b>	Test Case
<b>Address</b>	Test Case
	Test Case

**Test Case** 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 \_\_\_\_\_

2.2.11 Once completed, click “Next” on the ROS screen.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

Registration

**Summary**

DAC4-CbC 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

2.2.12 To upload the completed Consent Letter, click **"Browse"** and locate the completed Consent Letter in the agent network/drive. Select the box **"DAC4-CbC"** and click **"Add Attachment"**.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

Registration

**Agent 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 Agent Link Notification letter.

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

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File\*

Browse...

Please indicate which tax heads the attachment is relevant to by checking the boxes.

☒ DAC4-CbC

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

Back to Summary Add Attachment

2.2.13 Click **"Sign and Submit"**.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Agent Link Attachment

Attached approval letter file(s):

DAC4-CbC	approval_for__20160914.pdf	Remove Attachment
----------	----------------------------	-------------------

Back to Summary Sign and Submit

2.2.14 The agent will be redirected to the Sign & Submit screen. Enter the ROS password and click “Sign and Submit”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

Return MR CJLZDWE C PIFI



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 A01207450 Help

Enter Password ..... Sign & Submit Back

0%

2.2.15 The agent will receive a **ROS Acknowledgement** and a Notice Number which the agent may wish to print for the agent's records. Click “OK”.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

### ROS Acknowledgement

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

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

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


Notice Number **5912277469N**

eRegistration summary:

Action	Status
Register and Link DAC4-CbC	Success

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

2.2.16 The agent will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC Reporting Obligation. Click on the **notice number** for confirmation of the registration.

Revenue  Gain as you Gain as you Gain as you  
Irish Tax and Customs

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELPFUL

GFU VUUWLCOVCK EX

All Clients - Inbox Messages <sup>1</sup>

Search Clients

ALL CLIENTS

Inbox Messages

Outstanding Returns


Properties Submitted via ROS

Search by:

View Latest Messages <sup>1</sup>

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archive
<input type="checkbox"/>	4265834218C	GFU VUUWLCOVCK	00747H	No		Reporting Entity Registr	N/A	14/09/2016	N/A

2.2.17 The following notice will appear which the agent may wish to print for the agent's records.



Notice Number: 4265834218C      This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016      Date Submitted: 14/09/2016

**eRegistration**

**Customer Registration Request (Reporting Entity)**

Registered Company Name      Test Case

Registered Contact Details

Reporting Entity name      Test Case

Address Line 1      Test Case

Address Line 2      Test Case

Responsible Officer      Test Case

DAC4-CbC Reporting Obligation Details

Registration Commencement Date      13/09/2016

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

[Print](#)



- ❖ AFTER COMPLETION OF STEP 2.2, THE AGENT SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.

A more recent version of this manual is available.

## SECTION 3: COMPLETION AND SUBMISSION OF THE CBC REPORTING NOTIFICATION FORM

*This section is relevant where the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity and where the user is an agent.*

### 3.1 Complete and submit CbC Reporting Notification Form

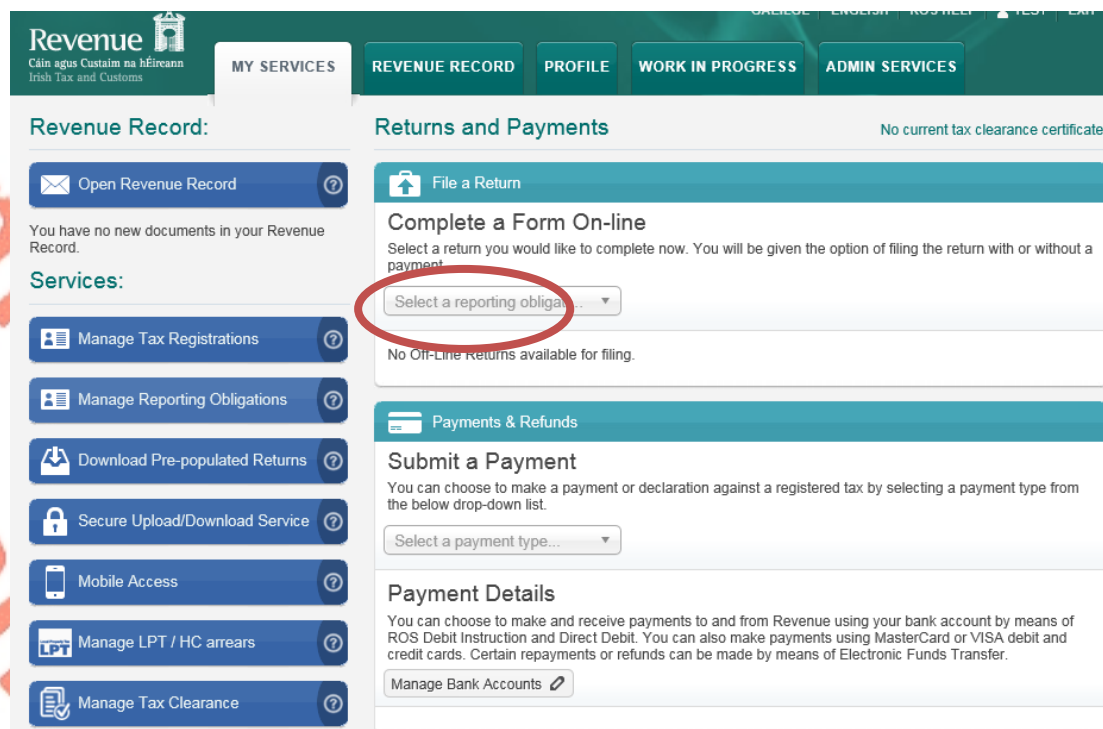
*This step can only be completed where the entity is registered for ROS and has registered a CbC Reporting Obligation. Refer to Section 1 (where the user is an entity) and Section 2 (where the user is an agent) above.*

Follow steps 3.1.1 to 3.1.18 below.

- 3.1.1 Log into ROS.
- 3.1.2 In the **“My Services”** tab (for entities) or **“Client Services”** tab (for agents), go to the **“Returns and Payments”** section in the centre of the screen.
- 3.1.3 If the entity is registered for tax, the user will see the following screen. Under **“Complete a Form On-line”**, select the **“Reporting Obligations”** radio button.

The screenshot shows the Revenue Record system interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', 'ADMIN SERVICES', and 'PAYE'. The 'Returns and Payments' section is active, displaying 'No current tax clearance certificate.' Below this, the 'Complete a Form On-line' section prompts the user to select a return type. The 'Reporting Obligations' radio button is selected and circled in red. Below this, the 'Upload Form(s) Completed Off-line' section prompts the user to select a return type from a drop-down list. The 'Payments & Refunds' section is also visible, with a 'Submit a Payment' option and a drop-down list for payment type.

If the entity is not registered for tax but has been registered as a reporting entity, the user will see the following screen - i.e. there will be no radio button and the only option in “Complete a Form On-line” will be to “**Select a Reporting Obligation**”.



Revenue Record: **MY SERVICES** **REVENUE RECORD** **PROFILE** **WORK IN PROGRESS** **ADMIN SERVICES**

**Revenue Record:**

Open Revenue Record

You have no new documents in your Revenue Record.

**Services:**

- Manage Tax Registrations
- Manage Reporting Obligations
- Download Pre-populated Returns
- Secure Upload/Download Service
- Mobile Access
- Manage LPT / HC arrears
- Manage Tax Clearance

**Returns and Payments** No current tax clearance certificate.

**File a Return**

**Complete a Form On-line**

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

Select a reporting obligation...

No Off-Line Returns available for filing.

**Payments & Refunds**

**Submit a Payment**

You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

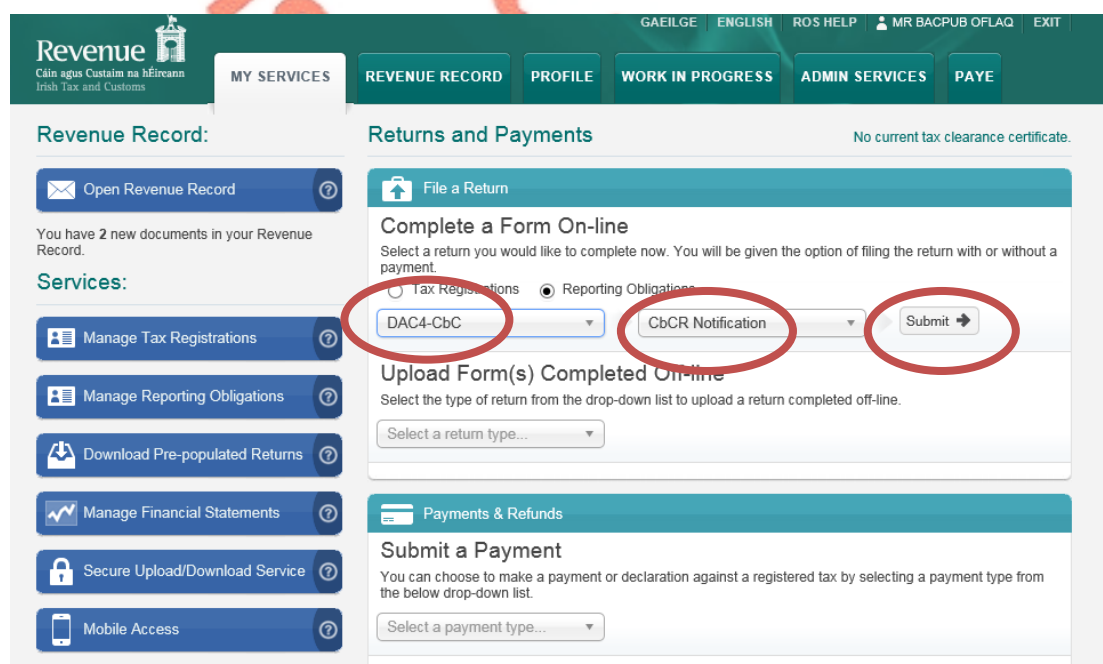
Select a payment type...

**Payment Details**

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

Manage Bank Accounts

- 3.1.4 Select “**DAC4-CbC**” in the drop-down box. A second drop-down box will appear. Select “**CbCR Notification**” in the second drop-down box. Click “**Submit**”.



Revenue Record: **MY SERVICES** **REVENUE RECORD** **PROFILE** **WORK IN PROGRESS** **ADMIN SERVICES** **PAYE**

**Revenue Record:**

Open Revenue Record

You have 2 new documents in your Revenue Record.

**Services:**

- Manage Tax Registrations
- Manage Reporting Obligations
- Download Pre-populated Returns
- Manage Financial Statements
- Secure Upload/Download Service
- Mobile Access

**Returns and Payments** No current tax clearance certificate.

**File a Return**

**Complete a Form On-line**

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

DAC4-CbC CbCR Notification Submit

**Upload Form(s) Completed On-line**

Select the type of return from the drop-down list to upload a return completed off-line.

Select a return type...

**Payments & Refunds**

**Submit a Payment**

You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

Select a payment type...

3.1.5 The user will be redirected to the **“Country-by-Country Reporting Notification” Form**.

The user is required to specify whether the CbC Reporting notification is **intended to replace an existing CbC Reporting notification** by selecting **“Yes”** or **“No”**.

Hello Adam-autorevpay12.11 [Gaeilge](#) [Sign out](#)

**Revenue**  
Cúrsaí a bhaineann le hAiríochas  
THE REVENUE COMMISSION

## Country-by-Country Reporting Notification

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☐ Yes ☒ No

\* Please enter the start date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please enter the end date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please indicate your entity type:

\* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? ☐ Yes ☒ No

Note: This is not permissible where the secondary reporting mechanism applies.

[Back](#) [Clear](#) [Submit](#)

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

Language [Gaeilge](#)

3.1.6 If **“No”** is selected, go to Step 3.1.8.

- 3.1.7 If **“Yes”** is selected, the user must enter the reference number for the existing CbC Reporting notification to be replaced. (This reference number is found on the Notification Confirmation Screen in the ROS Revenue Record.)

*Note: Refer to paragraph 33 for details as to when a replacement CbC Reporting notification can be made.*

Revenue  
CORPORATE TAX  
AND DUTY

## Country-by-Country Reporting Notification

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☒ Yes ☐ No

\* Please enter the reference number of the existing notification that you wish to replace:

\* Please enter the start date for the reporting period to which this notification relates:  DD  MM  YYYY

\* Please enter the end date for the reporting period to which this notification relates:  DD  MM  YYYY

\* Please indicate your entity type:

\* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? ☐ Yes ☒ No

Note: This is not permissible where the secondary reporting mechanism applies.

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

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- 3.1.8 Enter the **reporting period start date** and **reporting period end date** in the format DD/MM/YYYY.<sup>24</sup>

Revenue  
Customs and Excise  
and Taxation

## Country-by-Country Reporting Notification

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☒ Yes ☐ No

\* Please enter the reference number of the existing notification that you wish to replace:

\* Please enter the start date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please enter the end date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please indicate your entity type:

\* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? ☐ Yes ☒ No

Note: This is not permissible where the secondary reporting mechanism applies.

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

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<sup>24</sup> The “reporting period start date” and “reporting period end date” should be the start and end dates of the fiscal year of the ultimate parent entity of the MNE Group.

- 3.1.9 Select the **entity type** from the drop down list. The options are “**Ultimate Parent Entity**”, “**Surrogate Parent Entity**”, “**EU Designated Entity**” and “**Domestic Constituent Entity**”.

**Country-by-Country Reporting Notification**

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☒ Yes ☐ No

\* Please enter the reference number of the existing notification that you wish to replace:

\* Please enter the start date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please enter the end date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please indicate your entity type:

\* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? ☐ Yes ☒ No

Note: This is not permissible where the secondary reporting mechanism applies.

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

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

- 3.1.10 If “**Ultimate Parent Entity**”, **EU Designated Entity** or “**Surrogate Parent Entity**” is selected, go to step 3.1.12.

3.1.11 If “**Domestic Constituent Entity**” is selected, additional detail must be provided<sup>25</sup>, as follows:

- (i) **name of Reporting Entity**;
- (ii) **jurisdiction of tax residence of Reporting Entity** – select from drop down box; and
- (iii) **type of the Reporting Entity** – select correct radio button.<sup>26</sup>

(Refer to paragraph 5 for definition of “Reporting Entity”.)

<sup>25</sup> If it is known by the notification date that the secondary reporting mechanism will apply because any of the circumstances outlined in paragraph 12 are present, Revenue expects to be notified that the domestic constituent entity is the reporting entity. Therefore, the name of the domestic constituent entity making the notification should be inserted in the “Name of Reporting Entity” field; ‘Ireland’ should be selected in the “Jurisdiction of tax residence of Reporting Entity” field, and ‘Domestic Constituent Entity’ should be selected in the “Type of Reporting Entity” field.

<sup>26</sup> Guidance published by the OECD in August 2016 confirms that parent surrogate filing is a form of surrogate filing. Therefore, where an MNE Group is availing of the parent surrogate filing mechanism (refer to paragraph 15 above), the domestic constituent entity should select “Surrogate Parent Entity” when indicating the type of Reporting Entity.

- 3.1.12 The user will be asked to confirm whether the notification is intended to satisfy notification requirements of (other) domestic constituent entities by selecting either the “Yes” or “No” radio button, as appropriate.

Revenue  
CHARTERED ACCOUNTANTS  
AND TAX ADVISERS

## Country-by-Country Reporting Notification

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☒ Yes ☐ No

\* Please enter the reference number of the existing notification that you wish to replace:

\* Please enter the start date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please enter the end date for the reporting period to which this notification relates:     
DD MM YYYY

\* Please indicate your entity type:  ☐

\* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? ☐ Yes ☒ No

Note: This is not permissible where the secondary reporting mechanism applies.

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

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

- 3.1.13 If “No” is selected, go to step 3.1.15.

3.1.14 If “Yes” is selected, the user must include details of all domestic constituent entities, on whose behalf the entity is making the notification.

There are two options to include details for domestic constituent entities: (i) complete the online form - refer to 3.1.14.1 below or (ii) import a file – refer to 3.1.14.2 below.

### Notification Details

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

• Denotes Required Field

\* Is this notification intended to replace an existing notification? ☐ Yes ☒ No

\* Please enter the start date for the reporting period to which this notification relates:

<input type="text"/>	<input type="text"/>	<input type="text"/>
DD	MM	YYYY

\* Please enter the end date for the reporting period to which this notification relates:

<input type="text"/>	<input type="text"/>	<input type="text"/>
DD	MM	YYYY

\* Please indicate your entity type:

Domestic Constituent Entity

\* Name of Reporting Entity:

\* Jurisdiction of Tax Residence of Reporting Entity:

Please Select

\* Please indicate the type of Reporting entity:

- ☒ Ultimate Parent Entity  
☐ Surrogate Parent Entity  
☐ EU Designated Entity  
☐ Domestic Constituent Entity

\* Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities? ☒ Yes ☐ No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

[Import File](#)

[Download CSV Template](#) for file import option.

Tax Reference Number

\* Name

[Add](#)

[Back](#)

[Clear](#)

[Save](#)

[Submit](#)



### 3.1.14.1 Complete the online form

- The **“Name”** field is mandatory and the name of the domestic constituent entity must be entered in all cases.
- The **“Tax Reference Number”** field should be completed where the domestic constituent entity is registered for tax.
- Clicking **“Add”** inserts an additional line to enable the user to enter details for a number of domestic constituent entities. The maximum number of domestic constituent entities for which details can be entered is 1,000.
- Clicking **“Remove”** deletes a row.
- Prior to submitting the form (by clicking the **“Submit”** button), any blank rows should be removed.

**\* Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?** ☒ Yes ☐ No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

**Import File**

[Download CSV Template](#) for file import option.

Tax Reference Number	* Name	
		<b>Add</b>
0000000B	Company 1	<b>Remove</b>
0000000C	Company 2	<b>Remove</b>

**Back** **Clear** **Save** **Submit**

### 3.1.14.2 Upload a CSV file

Where the notification is intended to satisfy the CbC Reporting notification obligations of a number of domestic constituent entities, the **“Import File”** option may be used.

To use this option:

- Click on **“Download CSV Template”**. The user will be redirected to a separate Excel spreadsheet.

**\* Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?** ☒ Yes ☐ No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

**Import File**

[Download CSV Template](#) for file import option.

Tax Reference Number	Name	
		<b>Add</b>
0000000B	Company 1	<b>Remove</b>
0000000C	Company 2	<b>Remove</b>

**Back Clear Save Submit**

- Complete the template.
  - The **“Name”** field is mandatory and the name of the domestic constituent entity must be entered in all cases.
  - The **“Tax Reference Number”** field should be completed where the domestic constituent entity is registered for tax.
  - Save the file in **“.csv”** (comma separated values) format to the user network/drive.

Tax Reference Number of Domestic Constituent Entity	Name of Domestic Constituent Entity
1234567T	123 Limited
2345678T	456 Limited
	ABC Limited
	XYZ Limited

- Return to the online form and click **“Import File”**.

**\* Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?** ☒ Yes ☐ No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

**Import File**

[Download CSV Template](#) for file import option.

Tax Reference Number	* Name	
		<b>Add</b>
0000000B	Company 1	<b>Remove</b>
0000000C	Company 2	<b>Remove</b>

**Back Clear Save Submit**

- The following screen will appear:

**Country-by-Country Reporting Notification**

**Notification Import File**

Notification to Revenue Canada under the Income Tax Act (ITA), 1997, and Taxes (C) Instrument 629 of 2015 (Statutory)

**Browse**

**Submit**

\* Denotes Required Field

\* Please enter the start date for the reporting period to which this notification relates:

01 01 2016

DD MM YYYY

- Click **“Browse”** and locate the CSV file in the user network/drive and click **“Submit”**.

- If the CSV file passes all validation checks, the online form will be populated with the details of the domestic constituent entities included in the CSV file. The maximum number of domestic constituent entities for which details can be entered is 1,000.
- The CSV file may be rejected for a number of reasons as set out in the table below (see left column). If the file is rejected a message will display to inform the user of the error (see right column). The user should correct the error and upload the file again.

Condition	Message Displayed
The imported file is empty.	<i>"The imported file is empty."</i>
The imported file is not a valid CSV file.	<i>"Please import a valid CSV file."</i>
File header is incorrect.	<i>"Invalid file header. Not processing file."</i>
Data is not correct on a particular line - e.g. 3 columns instead of 2.	<i>"Invalid file data in line {line number}. Not processing file."</i>
The maximum number of domestic constituent entity details (i.e. 1,000) has been exceeded.	<i>"Not processing file. The maximum number of Domestic Constituent Entities that can be added to the notification is 1,000."</i>

- 3.1.15 The user will note four options included at the bottom of the screen **“Back”**, **“Clear”**, **“Save”**, and **“Submit”**.

**\* Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?** ☒ Yes ☐ No [i](#)

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

**Import File**

[Download CSV Template](#) for file import option.

**Tax Reference Number**

**\* Name**



**Add**



**Remove**



**Remove**

**Back**

**Clear**

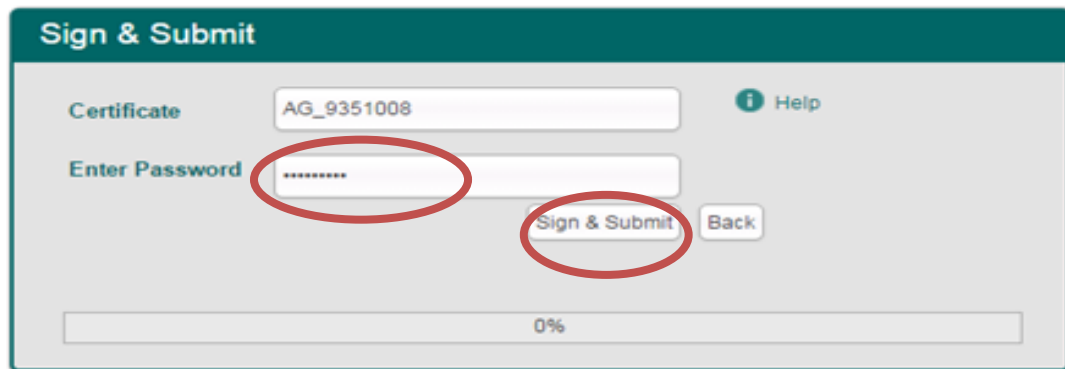
**Save**

**Submit**

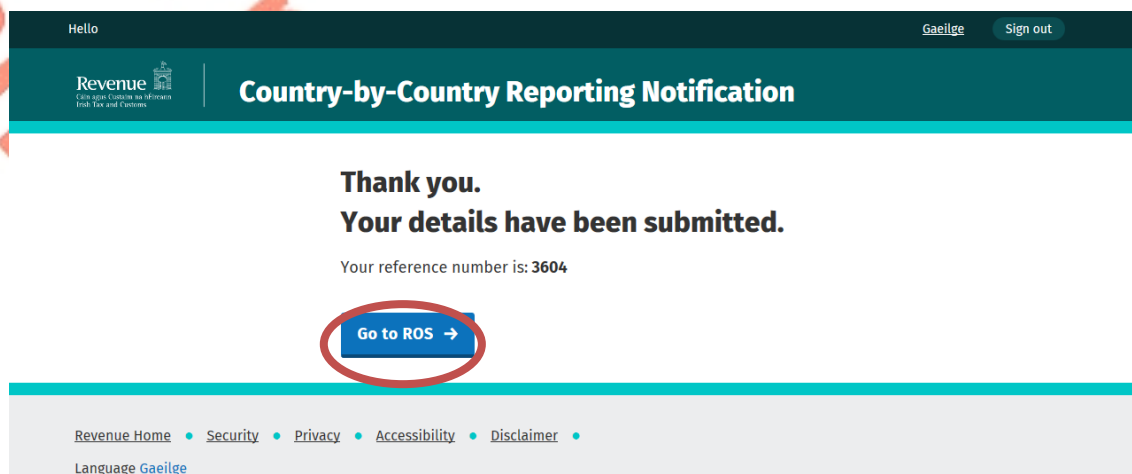
- Clicking **“Back”** brings the user back to the previous screen (i.e. to return to ROS homepage). Changes will be saved.
- Clicking **“Clear”** clears the entire contents of the form.
- Clicking **“Save”** saves the form for completion and submission at a later date or by another ROS user.
- Clicking **“Submit”** submits the form. Refer to steps 3.1.16 – 3.1.18 to complete the process.



- 3.1.16 When the user clicks **“Submit”**, the user will be redirected to the “Sign and Submit” screen. Enter the ROS password and click **“Sign & Submit”**.



- 3.1.17 The user should receive the below **acknowledgment** and a reference number, which the user may wish to print for its records. Click **“Go to ROS”**.



- 3.1.18 The user will receive a new notification in the **Revenue Record** to confirm the CbC Reporting Notification Form has been received by Revenue. Click on the **notice number** to access a copy of the CbC Reporting Notification Form submitted which the user may wish to print for its records.

**Revenue**  
Cúla agus Custaim na hÉireann  
Irish Tax and Customs

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

LANGUAGE: ENGLISH | ROS HELP | REPENTJP165A | EXIT

REPENTJP165A - Inbox Messages 1

175/cbcr-notification-web/notification/view-notification?execution=e3s1 - Microsoft Internet Explorer prov

ello Repentjp165a | [Gaeilge](#) | [Sign out](#)

### Country-by-Country Reporting Notification

#### Notification Details

**Reference number: 1601**

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

\* Denotes Required Field

\* Is this notification intended to replace an existing notification? ☐ Yes ☒ No

\* Please enter the start date for the reporting period to which this notification relates:

DD MM YYYY

02 12 20

DD MM YYYY

02 12 20

DD MM YYYY

View Latest Messages 1

Document Type	Period Begin	Issued Date	Archived By
CbCR Notification	N/A	04/10/2017	N/A
CbC Report	N/A	03/10/2017	N/A
CbC Report	N/A	03/10/2017	N/A
CbC Report	N/A	03/10/2017	N/A
CbC Report	N/A	03/10/2017	N/A
CbCR Notification	N/A	03/10/2017	N/A
CbCR Notification	N/A	03/10/2017	N/A
CbCR Notification	N/A	03/10/2017	N/A
CbC Report	N/A	03/10/2017	N/A
CbCR Notification	N/A	03/10/2017	N/A
CbC Report	N/A	02/10/2017	N/A
CbC Report	N/A	02/10/2017	N/A
CbCR Notification	N/A	02/10/2017	N/A
CbC Report	N/A	02/10/2017	N/A
CbCR Notification	N/A	02/10/2017	N/A
CbC Report	N/A	02/10/2017	N/A
Reporting Entity Registr	N/A	28/08/2017	N/A
DAC2-CRS	N/A	11/10/2016	N/A
DAC2-CRS	N/A	11/10/2016	N/A
DAC2-CRS	N/A	11/10/2016	N/A

## APPENDIX IV

### XML Schema: Naming Conventions

To ensure a CbC XML file passes validation and to provide for the possible amendment of the file, there are a number of elements within a CbC XML file for which unique values should be used. To ensure that unique values are used, Revenue has produced naming conventions for the relevant elements.

These elements are identified in the OECD Country-by-Country Reporting XML Schema: User Guide for Tax Administrations (version 1.01 – September 2017), however for ease of reference, the elements (and corresponding page number in the User Guide) are as follows:

1. MessageRefID (page 7)
2. DocRefID format for use within the ReportingEntity Element (page 25)
3. DocRefID format for use within the CbCReports Element
4. DocRefID format for use within the AdditionalInfo Element

A further description of the elements is available in the OECD Country-by-Country Reporting XML Schema: User Guide for Tax Administrations and below in the introduction to each element.

**1 – MessageRefID format**

<b>Element:</b>	MessageRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	IE<reporting_year>- <RE_Revenue_customer_number>MS<RE_Message_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• IE Sending country code</li> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• - Hyphen</li> <li>• &lt;RE_Revenue_customer_number&gt; The reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</li> <li>• 'MS' indicates that this is a MessageRefID</li> <li>• &lt;RE_Message_uid&gt; A unique id for each message. This could be a sequential number or a timestamp or another unique identifier of the reporting entity's choosing.</li> </ul>
<b>Examples:</b>	<p>First message sent by a reporting entity (using a sequential number): IE2016-3346602FHMS0001</p> <p>Where:</p> <p>IE is the sending country code</p> <p>2016 is the year of the reporting period</p> <p>- Hyphen</p> <p>3346602FH is the reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</p> <p>MS indicates that this is a MessageRefID</p> <p>0001 is the unique id for this message</p> <p>Second message sent by a reporting entity (using a sequential number): IE2016-3346602FHMS0002</p> <p>Alternative example using a timestamp for the unique id rather than a sequential number: IE2016-3346602FHMS1472142039115</p>

## 2. DocRefID - ReportingEntity

The **DocRefID** element is a free text field capturing the sender's unique identifying number (created by the sender) that identifies a particular **ReportingEntity**, **CbCReport** or **AdditionalInfo** element within the message.

The **ReportingEntity** element contains the identifying information for the entity of the MNE Group that ensures the preparation and filing of the CbC Report.

**Table 1 – DocRefID format for use within the ReportingEntity Element**

<b>Element:</b>	DocRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	IE<reporting_year>- <RE_Revenue_customer_number>RE<ReportingEntity_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• IE Sending country code</li> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• - Hyphen</li> <li>• &lt;RE_Revenue_customer_number&gt; The reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</li> <li>• 'RE' indicates that this is a DocRefID for use within the ReportingEntity Element</li> <li>• &lt;ReportingEntity_uid&gt; A unique id for each ReportingEntity Element. This could be a sequential number or a timestamp or another unique identifier of the reporting entity's choosing.</li> </ul>
<b>Examples:</b>	<p><b>Example 1 - ReportingEntity_uid is a sequential number</b></p> <p><b>First message sent by a ReportingEntity</b></p> <p>IE2016-3346602FHRE0000000001</p> <p><b>Where:</b></p> <p>IE is the sending country code</p> <p>2016 is the year of the reporting period</p> <p>- Hyphen</p> <p>3346602FH is the reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</p> <p>RE indicates that this is a DocRefID for use within the ReportingEntity Element</p> <p>0000000001 is the unique id for this ReportingEntity Element</p> <p>A subsequent message is sent by the reporting entity, correcting a detail within the ReportingEntity Element according to the correction process and</p>



including a new DocRefID within the ReportingEntity Element as follows (using a sequential number):

IE2016-3346602FHRE0000000002

**Example 2 - ReportingEntity\_uid is a timestamp**

IE2016-3346602FHRE1472142039115

A more recent version of this manual is available.

## 2. DocRefID - CbcReports

The **CbcReports** element contains, for each Tax Jurisdiction in which the MNE Group operates, the summary of key indicators, as well as a list of all Constituent Entities and their business activities.

**Table 2 – DocRefID format for use within the CbcReports Element**

<b>Element:</b>	DocRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	IE<reporting_year>-<RE_Revenue_customer_number>CbC<CbcReports_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• IE Sending country code</li> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• - Hyphen</li> <li>• &lt;RE_Revenue_customer_number&gt; The reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</li> <li>• 'CbC' indicates that this is a DocRefID for use within the CbcReports Element</li> <li>• &lt;CbcReports_uid&gt; A unique id for each CbcReports Element. This could be a sequential number or a timestamp or another unique identifier of the reporting entity's choosing.</li> </ul>
<b>Examples:</b>	<p><b>Example 1 - CbcReports_uid is a sequential number</b></p> <p><b>First message sent by a ReportingEntity</b></p> <p>IE2016-3346602FHCbC0000000001</p> <p><b>Where:</b></p> <p>IE is the sending country code</p> <p>2016 is the year of the reporting period</p> <p>- Hyphen</p> <p>3346602FH is the reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</p> <p>CbC indicates that this is a DocRefID for use within the CbcReports Element</p> <p>0000000001 is the unique id for this CbcReports Element</p> <p>The second CbcReports Element within the same message includes the following DocRefID:</p> <p>IE2016-3346602FHCbC0000000002</p> <p><b>Example 2 - CbcReports_uid is a timestamp</b></p> <p>IE2016-3346602FHCbC1472142039115</p>

### 3. DocRefID – AdditionalInfo

The **AdditionalInfo** element allows the filer to include any further brief information or explanation that they consider necessary or that would facilitate the understanding of the compulsory information provided in the CbC Report/ Equivalent CbC Report.

**Table 3 – DocRefID format for use within the AdditionalInfo Element**

<b>Element:</b>	DocRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	IE<reporting_year>-<RE_Revenue_customer_number>AF<AdditionalInfo_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• IE Sending country code</li> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• - Hyphen</li> <li>• &lt;RE_Revenue_customer_number&gt; The reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)</li> <li>• 'AF' indicates that this is a DocRefID for use within the AdditionalInfo Element</li> <li>• &lt; AdditionalInfo_uid&gt; A unique id for each AdditionalInfo Element. This could be a sequential number or a timestamp or another unique identifier of the reporting entity's choosing.</li> </ul>

**Examples:****Example 1 - AdditionalInfo\_uid is a sequential number****First message sent by a ReportingEntity**

IE2016-3346602FHAF0000000001

**Where:** IE is the sending country code

2016 is the year of the reporting period

- Hyphen

3346602FH is the reporting entity's Revenue customer number (Tax number or 'ROS reporting entity' registration number)

AF indicates that this is a DocRefID for use within the AdditionalInfo Element

0000000001 is the unique id for this AdditionalInfo Element

A subsequent message is sent by the reporting entity, correcting a detail within the AdditionalInfo Element according to the correction process and including a new DocRefID within the AdditionalInfo Element as follows (using a sequential number):

IE2016-3346602FHAF0000000002

**Example 2 - AdditionalInfo\_uid is a timestamp**

IE2016-3346602FHAF1472142039115

## APPENDIX V

### Step-by-Step Guide to filing Country-by-Country (“CbC”) Reports / Equivalent CbC Reports in accordance with Regulation 8 of the CbC Reporting Regulations

The annual filing obligations of all constituent entities required to file CbC Reports / Equivalent CbC Reports in Ireland are set out in paragraph 7 above. (For the purposes of this Step-by-Step Guide “entity” refers to an Irish ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity, unless otherwise specified.)

As noted in paragraph 21 above, all CbC Reports / Equivalent CbC Reports must be filed online via ROS.

#### **CbC Reporting ROS Filing Process – Summary**

The following steps are involved:

- **Step 1:** Retrieve CbC Reporting Notification reference number. (In order to file a CbC Report / Equivalent CbC Report on ROS, a **CbC Reporting Notification must first have been made in advance**. Refer to Appendix III for a Step-by-Step Guide on how to make CbC Reporting Notifications.)
- **Step 2:** File CbC Report / Equivalent CbC Report.

The steps involved in filing a CbC Report / Equivalent CbC Report are the same for all users of the system regardless of whether the user is an entity or an agent.

#### **1. Retrieve CbC Reporting Notification Reference Number**

***This section can only be completed where a CbC Reporting Notification has been made in advance. If a CbC Reporting Notification has not been made, refer to Appendix III.***

Follow steps 1.1 to 1.9 to retrieve a CbC Reporting Notification reference number.



- 1.1 Log into ROS.
- 1.2 Agents only (entities skip to Step 1.3): Under the **“Agent Services”** tab, locate the entity using one of the available options. You will be redirected to the **“Client Services”** tab for the relevant entity.

Revenue Record: **AGENT SERVICES** REVENUE RECORD PROFILE ADMIN SERVICES

Revenue Record:

- Open Revenue Record

Services:

- Manage Financial Statements
- P2C Search
- Mobile Access
- View Property History

Clients

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. See Services.

Client Search

Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

DAC4-CbC

Enter registration no. Search

Search by name:

Enter surname Search

Your Client List

You can access and export your full list of clients here.

View Client List Export Client List

Or you can display all new clients from a certain date.

Enter date Display

Manage Tax Registrations

Manage Client Registrations

Please use this option if your client had/had an existing tax number inc. PAYE. Enter Client's details below to update, add or cancel registrations or Agent/Client links:

☒ Tax Registrations ☐ Reporting Obligations

Select a tax type... Enter registration no. Enter name

Manage

Reg

You ca partner

Regis

You ca

Regis

- 1.3 Select the **“Revenue Record”** tab (for entities) or **“Client Revenue Record”** tab (for agents).

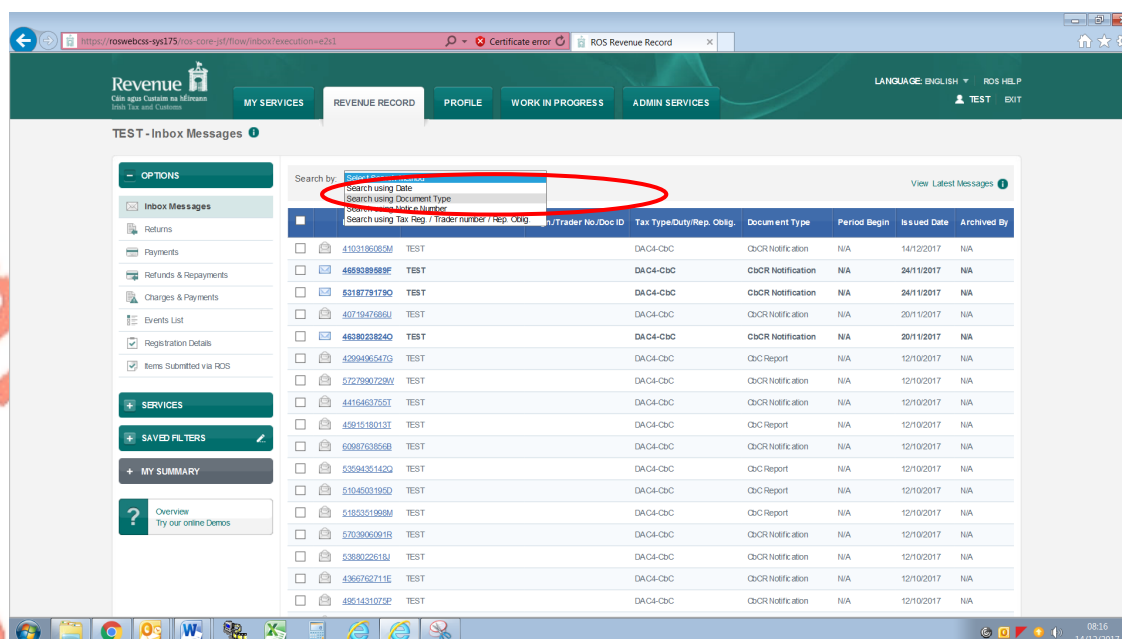
Revenue Record: **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES

TEST - Inbox Messages

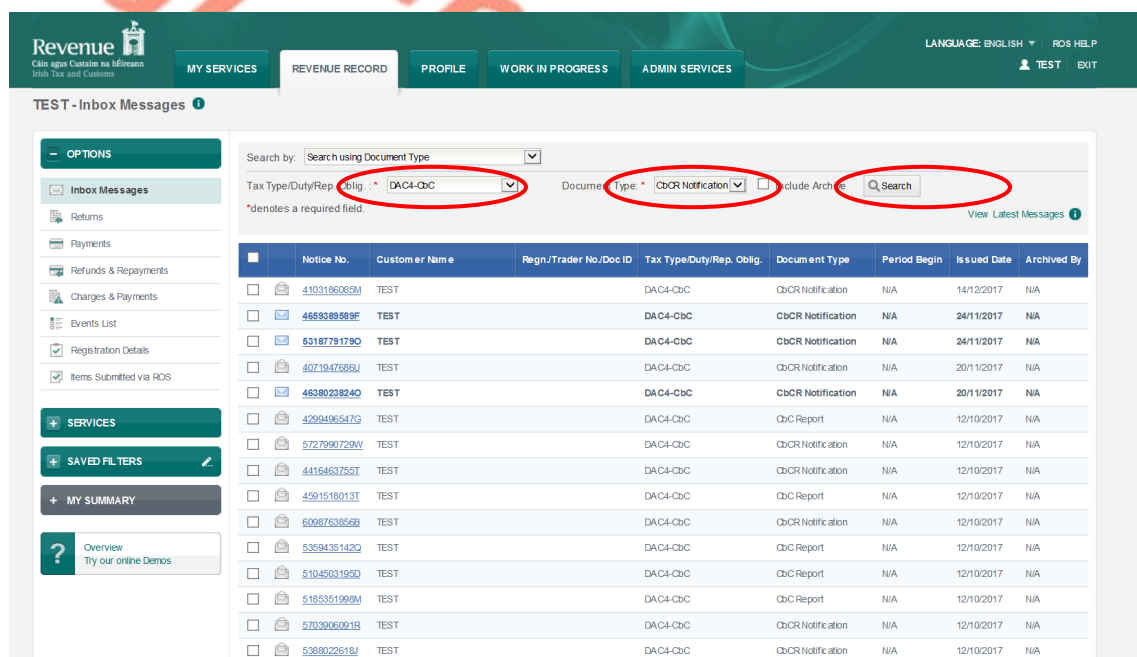
Search by: Select Search Method View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input type="checkbox"/>	4103182085M	TEST		DAC4-CbC	CbCR Notification	N/A	14/12/2017	N/A
<input type="checkbox"/>	4659389589F	TEST		DAC4-CbC	CbCR Notification	N/A	24/11/2017	N/A
<input type="checkbox"/>	5318779179Q	TEST		DAC4-CbC	CbCR Notification	N/A	24/11/2017	N/A
<input type="checkbox"/>	4071947688J	TEST		DAC4-CbC	CbCR Notification	N/A	20/11/2017	N/A
<input type="checkbox"/>	4638023824Q	TEST		DAC4-CbC	CbCR Notification	N/A	20/11/2017	N/A
<input type="checkbox"/>	4299496547G	TEST		DAC4-CbC	CbCR Report	N/A	12/10/2017	N/A
<input type="checkbox"/>	5727990729W	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	4416463755T	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	4591518013T	TEST		DAC4-CbC	CbCR Report	N/A	12/10/2017	N/A
<input type="checkbox"/>	6098763856B	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	5359435142Q	TEST		DAC4-CbC	CbCR Report	N/A	12/10/2017	N/A
<input type="checkbox"/>	5104503195Q	TEST		DAC4-CbC	CbCR Report	N/A	12/10/2017	N/A
<input type="checkbox"/>	5185351998M	TEST		DAC4-CbC	CbCR Report	N/A	12/10/2017	N/A
<input type="checkbox"/>	5703906091B	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	5388022618J	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	4366762711E	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A
<input type="checkbox"/>	4951431075P	TEST		DAC4-CbC	CbCR Notification	N/A	12/10/2017	N/A

### 1.4 Select “Search using Document Type” in the “Search by” dropdown list.



### 1.5 Select “DAC4-CbC” in the first drop-down box (Tax Type/Duty/Rep. Oblig.) and “CbCR Notification” in the second drop-down box (Document Type). Click “Search”.



- 1.6 Locate the relevant CbC Reporting Notification** to which the CbC Report / Equivalent CbC Report relates.

Revenue Commissioners  
Cais iomparáir na Míreann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP TEST EXIT

TEST - Inbox Messages

Search by: Select Search Method View Latest Messages

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
4103186089M	TEST		DA C4-CbC	CbCR Notification	N/A	14/12/2017	N/A
4669389599F	TEST		DA C4-CbC	CbCR Notification	N/A	24/11/2017	N/A
53187791790	TEST		DA C4-CbC	CbCR Notification	N/A	24/11/2017	N/A
4071947589U	TEST		DA C4-CbC	CbCR Notification	N/A	20/11/2017	N/A
46380238240	TEST		DA C4-CbC	CbCR Notification	N/A	20/11/2017	N/A
4299496547G	TEST		DA C4-CbC	CbC Report	N/A	12/10/2017	N/A
5727990729W	TEST		DA C4-CbC	CbCR Notification	N/A	12/10/2017	N/A
4416463755T	TEST		DA C4-CbC	CbCR Notification	N/A	12/10/2017	N/A
4591518013T	TEST		DA C4-CbC	CbC Report	N/A	12/10/2017	N/A
6098763856B	TEST		DA C4-CbC	CbCR Notification	N/A	12/10/2017	N/A
4369435142Q	TEST		DA C4-CbC	CbC Report	N/A	12/10/2017	N/A
5104503195D	TEST		DA C4-CbC	CbC Report	N/A	12/10/2017	N/A
5185351999M	TEST		DA C4-CbC	CbC Report	N/A	12/10/2017	N/A
5703000091R	TEST		DA C4-CbC	CbCR Notification	N/A	12/10/2017	N/A
5388022616U	TEST		DA C4-CbC	CbCR Notification	N/A	12/10/2017	N/A

- 1.7 Click on the Notice Number.** A copy of the CbC Reporting Notification submitted will appear on screen.

https://roswebcss-sys175/cbcr-notification-web/notification/view-notification?execution=e1s1 - Revenue Commissioners

Hello Test Sign out

Revenue Commissioners  
Cais iomparáir na Míreann  
Irish Tax and Customs

Country-by-Country Reporting Notification

Notification Details  
Reference number: 3428

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

Denotes Required Field

Is this notification intended to replace an existing notification? Yes No

Please enter the start date for the reporting period to which this notification relates: DD MM YYYY

Please enter the end date for the reporting period to which this notification relates: DD MM YYYY

Please indicate your entity:

Document Type Period Begin Issued Date Archived By

CbCR Notification	N/A	14/12/2017	N/A
CbCR Notification	N/A	24/11/2017	N/A
CbCR Notification	N/A	24/11/2017	N/A
CbCR Notification	N/A	20/11/2017	N/A
CbCR Notification	N/A	20/11/2017	N/A
CbC Report	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbC Report	N/A	12/10/2017	N/A
CbC Report	N/A	12/10/2017	N/A
CbC Report	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A

- 1.8 Review the CbC Reporting Notification for accuracy.** If the details are correct, proceed to Step 1.9. If any of the details are incorrect, refer to paragraph 33 for detail on how to submit a replacement notification. Replacement notifications (where required) should be made before proceeding to the next step.

- 1.9 Take note of the CbC Reporting Notification **reference number**. Exit screen.

**Notification Details**  
Reference number: 3428

Notification to Revenue under Irish Country-by-Country Reporting legislation and regulations.

• Denotes Required Field

• Is this notification Intended to replace an existing notification? ☐ Yes ☒ No

• Please enter the start date for the reporting period to which this notification relates:

DD MM YYYY  
01 01 20

• Please enter the end date for the reporting period to which this notification relates:

DD MM YYYY  
31 12 20

• Please indicate your entity:

Document Type	Period Begin	Issued Date	Archived By
CbCR Notification	N/A	14/12/2017	N/A
CbCR Notification	N/A	24/11/2017	N/A
CbCR Notification	N/A	24/11/2017	N/A
CbCR Notification	N/A	20/11/2017	N/A
CbCR Notification	N/A	20/11/2017	N/A
CbCR Report	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Report	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Report	N/A	12/10/2017	N/A
CbCR Report	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A
CbCR Notification	N/A	12/10/2017	N/A

## 2. File CbC Report / Equivalent CbC Report

*This section can only be completed where a CbC Reporting Notification reference number has been retrieved from ROS. Refer to Step 1 above.*

Follow steps 2.1 to 2.14 to file a CbC Report / Equivalent CbC Report.

- 2.1 Select the “My Services” tab (for entities) or “Client Services” tab (for agents).

Revenue Record: Returns and Payments

Open Revenue Record

You have no new documents in your Revenue Record.

Services:

- Manage Tax Registrations
- Manage Reporting Obligations
- Download Pre-populated Returns
- Secure Upload/Download Service
- Mobile Access
- Manage LPT / HC arrears
- Manage Tax Clearance
- Verify Tax Clearance

File a Return

Complete a Form On-line

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

DACA-CbC

Select a type:

No Off-Line Returns available for filing

CbC Report

CbCR Notification

Payments & Refunds

Submit a Payment

You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.

Select a payment type:

Payment Details

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

Manage Bank Accounts

Other Services

- VAT MOSS
- MyEnquiries
- Drivers & Passengers with Disabilities
- VRT Certificate of Conformity
- Receipts Tracker
- eRepayment Claims

- 2.2 Under **“Complete a Form On-line”**, select **“DAC4-CbC”** in the drop-down box. A second drop-down box will appear. Select **“CbC Report”** in the second drop-down box. Click **“Submit”**.

The screenshot shows the Revenue online services portal. In the 'Returns and Payments' section, under 'Complete a Form On-line', there are two dropdown menus. The first dropdown is set to 'DAC4-CbC' and the second dropdown is set to 'CbC Report'. A 'Submit' button is located to the right of the second dropdown. These elements are circled in red. The left sidebar contains various service links like 'Open Revenue Record', 'Manage Tax Registrations', etc. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'.

- 2.3 The user will be redirected to the **“Country-by-Country Report”** screen. Enter the **reference number** for the CbC Reporting Notification to which the CbC Report / Equivalent CbC Report relates (refer to Step 1.9 above) and select **“Retrieve Details”**.

The screenshot shows the 'Country-by-Country ("CbC") Report' screen. At the top, there is a header with 'Hello TEST', 'Gaeilge', and 'Sign out'. Below the header, the title 'Country-by-Country ("CbC") Report' is displayed. The main content area contains instructions: 'This online form should be used to provide a CbC Report or Equivalent CbC Report to Revenue as required by Irish CbC Reporting legislation and regulations. For details on how to complete this form please refer to Revenue's guidance document "Country-By-Country Reporting Some Frequently Asked Questions (FAQs)" available on the Revenue website.' Below the instructions, there is a red asterisk icon and the text '\* Denotes Required Field'. A red asterisk is also present next to the instruction: '\* Please enter the reference number for the CbC Reporting Notification to which this report relates:'. The input field for the reference number contains the value '3428'. Below the input field is a green button labeled 'Retrieve Details'. Both the input field and the button are circled in red. Below the reference number field, there are two date selection sections: 'Reporting period start date:' and 'Reporting period end date:'. Each section has three input fields for DD, MM, and YYYY. The start date fields are currently empty, and the end date fields contain '31', '12', and '2016' respectively.



**Note:** The reference number entered must be for a current CbC Reporting Notification (i.e. the notification must exist and must not have been replaced by a subsequent notification). Further, the CbC Reporting Notification must have been submitted under the same tax reference number as the CbC Report / Equivalent CbC Report is to be filed. Where one of the above validation checks fail, a validation error message will be displayed to advise as follows:

*"The reference number entered does not relate to a valid CbC Reporting Notification for this tax reference number (i.e. the notification does not exist, it was subsequently replaced, or it does not match this tax reference number). Please address this issue in order to continue."*

The user should correct the error in order to proceed to the next step.

- 2.4** Where a valid CbC Reporting Notification number is entered, the CbC Report online form will display **pre-populated** using details previously submitted as part of the CbC Reporting Notification. These details are displayed in 'read only' format. The user should review the details and confirm they are correct. If an amendment is required to the CbC Reporting Notification, refer to Step 1.8 above.

Hello TEST Gaeilge Sign out

Revenue  
Corporation Tax and Dividends  
Income Tax and Corporation Tax

### Country-by-Country ("CbC") Report

This online form should be used to provide a CbC Report or Equivalent CbC Report to Revenue as required by Irish CbC Reporting legislation and regulations. For details on how to complete this form please refer to Revenue's guidance document "Country-By-Country Reporting Some Frequently Asked Questions (FAQs)" available on the Revenue website.

\* Denotes Required Field

\* Please enter the reference number for the CbC Reporting Notification to which this report relates:  Retrieve Details

Reporting period start date:     
DD MM YYYY

Reporting period end date:     
DD MM YYYY

Entity type:

\* Upload report: Add File

Back Clear Save Submit

- 2.5** Where the user is an **ultimate parent entity, surrogate parent entity or EU domestic entity** (or an agent filing on behalf of such entities), go to Step 2.7.

**2.6** Where the user is a **domestic constituent entity** (or an agent filing on behalf of such entity), additional detail must be provided, as follows:

- Select the type of report to be provided: **“CbC Report”** or **“Equivalent CbC Report”**.
- Select “Yes” or “No” to the following question: *“Has the Domestic Constituent Entity requested its Ultimate Parent Entity to provide it with all the information required to prepare a CbC Report?”*.
- Select “Yes” or “No” to the following question: *“Has the **Ultimate Parent Entity** refused to provide the Domestic Constituent Entity with all information to enable it to prepare and provide a CbC Report?”*.

If **“Yes”** is selected, additional detail must be provided, as follows:

- **Name of Ultimate Parent Entity; and**
- **Jurisdiction of Tax Residence of Ultimate Parent Entity.**

Hello TEST Gaelige Sign out

**Revenue**  
Corporation of Ireland  
Irish Tax and Customs

## Country-by-Country ("CbC") Report

This online form should be used to provide a CbC Report or Equivalent CbC Report to Revenue as required by Irish CbC Reporting legislation and regulations. For details on how to complete this form please refer to Revenue's guidance document "Country-By-Country Reporting Some Frequently Asked Questions (FAQs)" available on the Revenue website.

✱ Denotes Required Field

✱ Please enter the reference number for the CbC Reporting Notification to which this report relates:

[Retrieve Details](#)

Reporting period start date:     
DD MM YYYY

Reporting period end date:     
DD MM YYYY

Entity type:

✱ Please select the appropriate option:

☒ CbC Report  
☐ Equivalent CbC Report

\* Has the Domestic Constituent Entity requested Its Ultimate Parent Entity to provide It with all the Information required to prepare a CbC Report? ☐ Yes ☐ No

\* Has the Ultimate Parent Entity refused to provide the Domestic Constituent Entity with all Information required to enable It to prepare and provide a CbC Report? ☒ Yes ☐ No

\* Name of Ultimate Parent Entity:

\* Jurisdiction of tax residence of Ultimate Parent Entity:

\* Upload report:

2.7 Select “Add File” to attach a CbC Report / Equivalent CbC Report.

\* Has the Domestic Constituent Entity requested Its Ultimate Parent Entity to provide It with all the Information required to prepare a CbC Report? ☒ Yes ☐ No

\* Has the Ultimate Parent Entity refused to provide the Domestic Constituent Entity with all Information required to enable It to prepare and provide a CbC Report? ☒ Yes ☐ No

\* Name of Ultimate Parent Entity:

\* Jurisdiction of tax residence of Ultimate Parent Entity:

\* Upload report:

2.8 The following window will appear. Click “Browse” and locate the XML file in the user network/drive and click “Submit”.

Import File

Browse...

Submit

Denotes Required Field

\* Please enter the reference number for the CbC Reporting Notification to which this report relates:

Retrieve Details

Reporting period start date:     
DD MM YYYY

Reporting period end date:     
DD MM YYYY

Entity type:

\* Please select the appropriate option: ☒ CbC Report ☐ Equivalent CbC Report

**Note:** Validation "warnings" will appear when a user clicks on the "Submit" button where they have selected the following combinations on the online form:

(i) CbC Report selected & 'Yes' answered to the question "Has the Ultimate Parent Entity refused to provide the Domestic Constituent Entity with all information required to enable it to prepare and provide a CbC Report?"

Warning: "The responses selected indicate that the Domestic Constituent Entity is filing a CbC Report, but also indicate that the Ultimate Parent Entity refused to provide the Domestic Constituent Entity with all information required to enable it to prepare and provide a CbC Report. Please check the responses and either (i) amend your responses, or (ii) select "Submit" to proceed."

(ii) Equivalent CbC Report selected & 'No' answered to the question "Has the Ultimate Parent Entity refused to provide the Domestic Constituent Entity with all information required to enable it to prepare and provide a CbC Report?"

Warning: "The responses selected indicate that the Domestic Constituent Entity is filing an Equivalent CbC Report, but also indicate that the Ultimate Parent Entity did not refuse to provide the Domestic Constituent Entity with all information required to enable it to prepare and provide a CbC Report. Please check the responses and either (i) amend your responses, or (ii) select "Submit" to proceed."

The user should exit the warning screen and review the form for accuracy before proceeding. Refer to Step 2.6.

- 2.9 If the XML file passes initial (CbC XML schema and CbC Reporting Notification) validation checks, the user is returned to the CbC Report screen where the name of the XML file uploaded appears on the form. The user has the option of removing this file through the “Remove file” button.

Hello TEST Gaeilge Sign out

**Country-by-Country ("CbC") Report**

This online form should be used to provide a CbC Report or Equivalent CbC Report to Revenue as required by Irish CbC Reporting legislation and regulations. For details on how to complete this form please refer to Revenue's guidance document "Country-By-Country Reporting Some Frequently Asked Questions (FAQs)" available on the Revenue website.

\* Denotes Required Field

\* Please enter the reference number for the CbC Reporting Notification to which this report relates:  Retrieve Details

Reporting period start date:     
DD MM YYYY

Reporting period end date:     
DD MM YYYY

Entity type:

\* Upload report:  Remove File

- Subject to successful CbC XML schema validation, the Revenue system will read the values for the <ReportingPeriod> and the <ReportingRole> elements of the XML file, and compare these values to the corresponding read only values retrieved from the CbC Reporting Notification. Where these values do not match, a validation error message will be displayed to advise as follows:

*"The value for the <ReportingPeriod> element within the report does not match the value for the "Reporting period end date" above, which was retrieved from the CbC Reporting Notification. In order to continue, please (i) submit an amended CbC Reporting Notification and obtain a new reference number, or (ii) attach an updated report."*

or

*"The value for the <ReportingRole> element within the report does not match the value for "Entity type" above, which was retrieved from the CbC Reporting Notification. In order to continue, please (i) submit an amended CbC*



*Reporting Notification and obtain a new reference number, or (ii) attach an updated report.”*

Should the user choose to submit a replacement CbC Reporting Notification in response to one of the above errors, this can be done by clicking on the “Back” button at the bottom of the form. This will return the user to the “My Services” tab on ROS. Refer to paragraph 33 for details on how to make a replacement CbC Reporting Notification.

Should the user choose to submit an updated CbC Report / Equivalent CbC Report (XML file) in response to one of the above errors, this can be done by clicking on the “Remove File” button to remove the current file (*Note: the “Add File” button changes to “Remove File” once a file has been uploaded*). Once the current file is removed, the button changes back to “Add File” and the user can then select the updated XML file to be submitted.

- 2.10** The user will note four options included at the bottom of the screen “Back”, “Clear”, “Save”, and “Submit”.

\* Denotes Required Field

\* Please enter the reference number for the CbC Reporting Notification to which this report relates:

**Retrieve Details**

Reporting period start date:     
DD MM YYYY

Reporting period end date:     
DD MM YYYY

Entity type:

\* Upload report:  **Remove File**

**Back** **Clear** **Save** **Submit**

- Clicking “Back” brings the user back to the previous screen (ROS home screen). Changes will be saved.
- Clicking “Clear” clears the entire contents of the form.
- Clicking “Save” saves the form for completion and submission at a later date or by another ROS user.
- Clicking “Submit” submits the form. Refer to steps 2.11 to 2.14 to complete the process.

- 2.11 When the user clicks **“Submit”**, the user will be redirected to the **“Sign and Submit”** screen. Enter the ROS password and click **“Sign & Submit”**.

- 2.12 The user should receive the below **acknowledgment**. (Please note that this acknowledgement does not mean the CbC Report / Equivalent CbC Report has passed all validations and been accepted by Revenue’s system – see below).

The XML file will then be validated to ensure it passes the relevant File and Record Validations as set out in Part B of the OECD Country-by-Country Reporting Status Message XML Schema: User Guide for Tax Administrations (the **“OECD Status Message XML Schema User Guide”**), which is available at <http://www.oecd.org/tax/beps/country-by-country-reporting-status-message-xml-schema-user-guide-for-tax-administrations.htm>

A Status Message will subsequently be provided in the ROS Revenue Record indicating the results of the validation (refer to Section 2.13 below).

- 2.13 The user will receive a new notification in the **Revenue Record** (for entities) or **Client Revenue Record** (for agents) to confirm the CbC Report Form has

been received by Revenue and whether the CbC Report / Equivalent CbC Report has been accepted or rejected. Click on the **notice number**.

The screenshot shows the Revenue online portal interface. On the left is a sidebar with navigation options like 'Inbox Messages', 'Returns', 'Payments', etc. The main area displays a table of CbC Reports. The first row is highlighted with a red circle.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
4172948855V	TEST		DAC4-CbC	CbC Report	N/A	14/12/2017	N/A
6165351999V	TEST		DAC4-CbC	CbC Report	N/A	12/10/2017	N/A
5359435142Q	TEST		DAC4-CbC	CbC Report	N/A	12/10/2017	N/A
4299496547Q	TEST		DAC4-CbC	CbC Report	N/A	12/10/2017	N/A
5104503195Q	TEST		DAC4-CbC	CbC Report	N/A	12/10/2017	N/A
4591518013T	TEST		DAC4-CbC	CbC Report	N/A	12/10/2017	N/A

2.14 The user will see a summary of the CbC Report online form details submitted.

- Where the file is **accepted**, a screen similar to that below will appear, which the user may wish to print for its records.

The screenshot shows a 'CbC Report Status Message' window. It displays a green checkmark and the word 'Accepted'. Below this, it provides details about the submitted report.

**Accepted**

Your CbC Report online form has been submitted with the following details:

- 1. CbC Reporting Notification Reference No.: 3428
- 2. Reporting period start date: 01/01/2016
- 3. Reporting period end date: 31/12/2016
- 4. Entity type: Ultimate Parent Entity

Your CbC Report or Equivalent CbC Report file with message reference id IE2016-03450063QHMS0001 has passed Revenue validation and has been submitted successfully.

[Close](#)

- Where the file is **rejected**, a screen similar to that below will appear which will outline the reason(s) for failure. The user should refer to the OECD Status Message XML User Guide in order to correct the error(s) and then submit an updated CbC Report / Equivalent CbC Report (XML file).

