

## **Filing Guidelines for DAC2-Common Reporting Standard (CRS)**

### **Part 38-03-26**

Document created April 2019



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<sup>1</sup> Refer to OECD issued CRS schema [for instructions on completing fields](#).

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A more recent version of this manual is available.

## Executive Summary

These guidelines are designed to provide information in relation to DAC2-CRS Reporting in Ireland.

### 1. Section 1: Customer Registering for DAC2-CRS

#### 1.1 Register a DAC2-CRS Reporting Obligation

**This step can only be completed once the Customer is registered for ROS. If the Customer is not registered for ROS, refer to Appendix I, Section 5.1**

**If the Customer is only being registered with Revenue in order to file a DAC2-CRS report to fulfil their DAC2-CRS Reporting Obligations (i.e. they do not have a tax obligation in Ireland, please refer to Appendix I, Section 5.2 in order to obtain a Reporting Entity Number.**

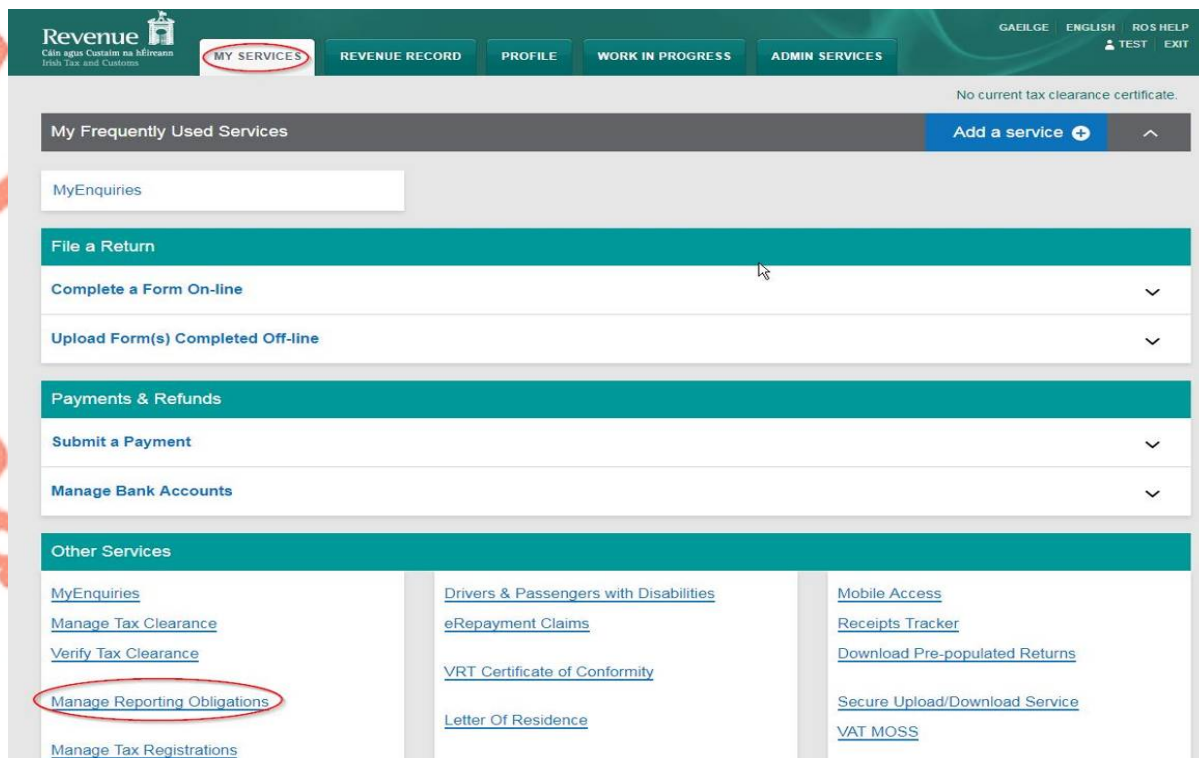
For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- **Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and DAC2-CRS**
- **Telephone at +353 42 9353337**

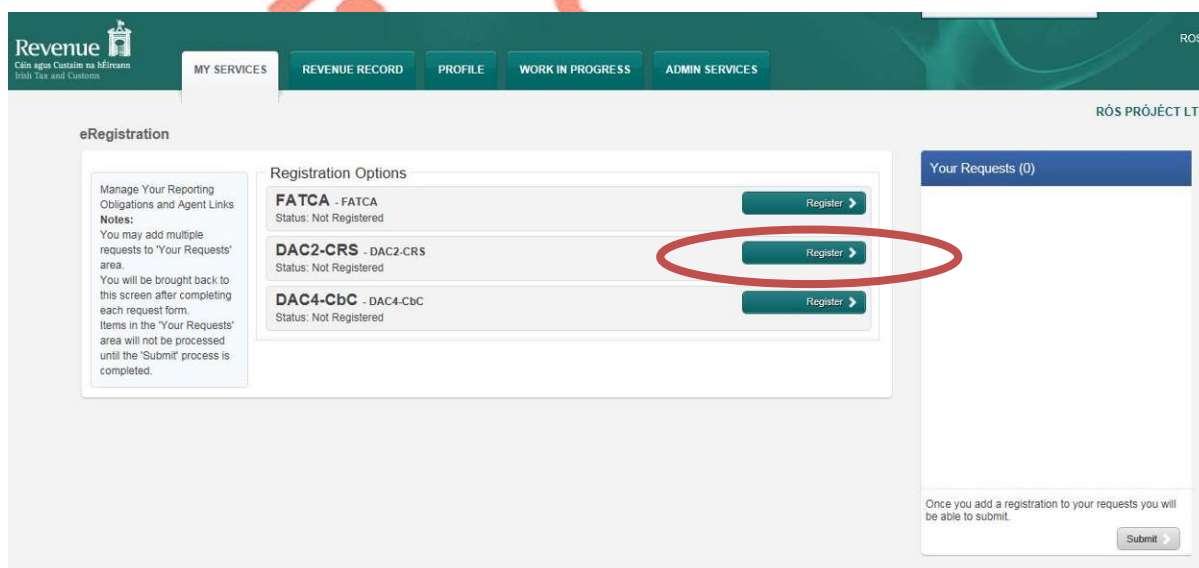
Follow steps 1.1.1 to 1.1.10 to register a DAC2-CRS Reporting Obligation.

1.1.1 Log into ROS.

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



1.1.3 Select “Register” opposite “DAC2 -CRS”.



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

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

eRegistration

DAC2-CRS Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

07/10/2016

Cancel

Add To Your Requests >



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

The screenshot shows the ROS Help interface. At the top, there is a navigation bar with tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES, and PAYE. The 'MY SERVICES' tab is active. Below the navigation bar, there are two main sections. On the left, 'Registration Options' lists three items: FATCA - FATCA (Status: Not Registered), DAC2-CRS (Status: In Requests), and DAC4-CbC (Status: Not Registered). Each item has a 'Register >' button. On the right, 'Your Requests (1)' shows a single request for DAC2-CRS with 'Edit' and 'Cancel' links. At the bottom right, there is a 'Submit >' button. A red circle highlights the 'Submit >' button. A large red watermark 'A. manual' is visible across the left side of the image.

- 1.1.6 Click “Sign and Submit”.

The screenshot shows the 'eRegistration' page with a 'Summary' section. It displays 'DAC2-CRS Reporting Obligation (New)'. At the bottom right, there are two buttons: '< Back' and 'Sign and Submit >'. The 'Sign and Submit >' button is circled in red. A large red watermark 'A. manual' is visible across the bottom of the image.

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

**Revenue**  
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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

**Return**

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

**Sign & Submit**

Certificate Test61200805 [Help](#)

Enter Password Password

Sign & Submit Back

0%

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

**Revenue**  
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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

**ROS Acknowledgement**

You have just transmitted an Online Registration Return which has been received by ROS.  
You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above.  
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.  
To file another Return click on the My Services tab.  
Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number 5741814425G

eRegistration summary:

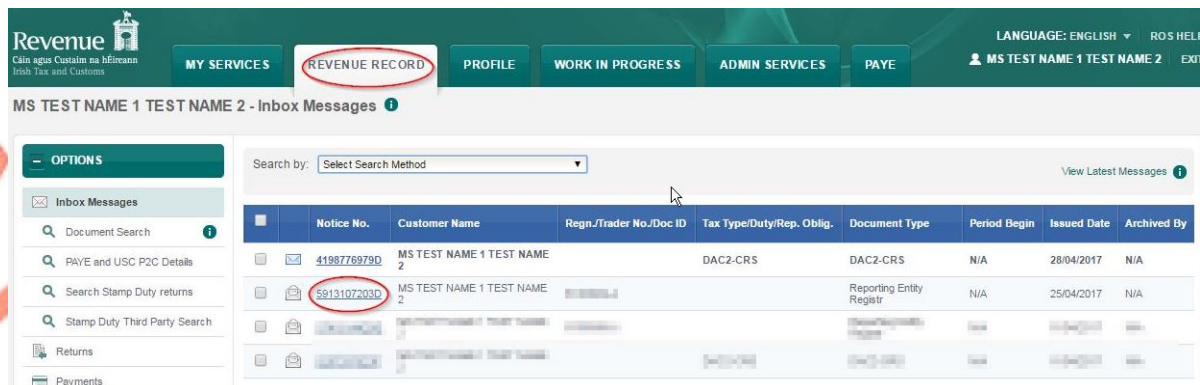
Action	Status	Comments
Register DAC2-CRS	Success	

To return to My Services page click the OK button

OK

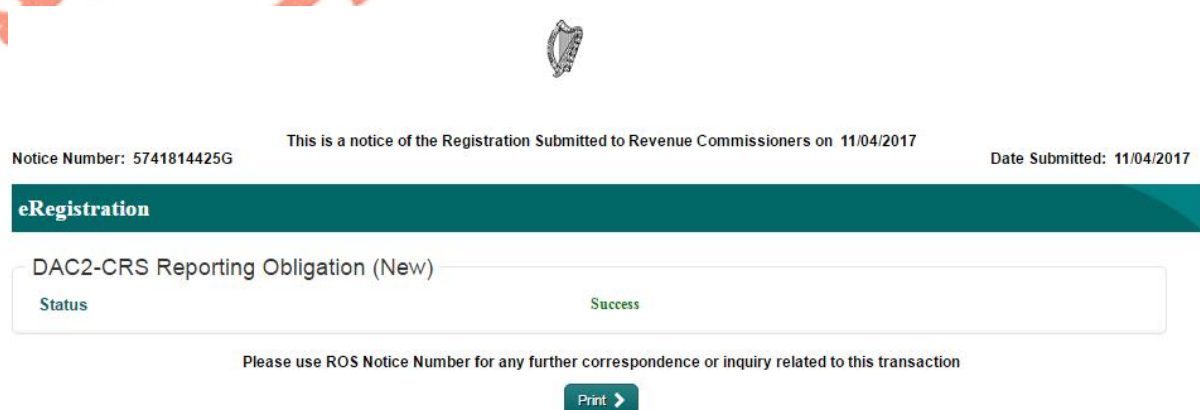


- 1.1.9 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC2-CRS Reporting Obligation. Click on the notice number for confirmation of the registration.



The screenshot shows the Revenue Record interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD' (highlighted with a red circle), 'PROFILE', 'WORK IN PROGRESS', 'ADMIN SERVICES', and 'PAYE'. Below the navigation bar, the user is logged in as 'MS TEST NAME 1 TEST NAME 2'. The main content area displays 'Inbox Messages' with a search bar and a table of notices. The table has columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived By. Two notices are listed: one with Notice No. 41987789790 and another with Notice No. 58131072030 (circled in red). The second notice is for 'MS TEST NAME 1 TEST NAME 2' and is a 'Reporting Entity Registr' document.

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



The screenshot shows a notice from the Revenue Commissioners. At the top, it says 'This is a notice of the Registration Submitted to Revenue Commissioners on 11/04/2017'. Below this, the 'Notice Number: 5741814425G' and 'Date Submitted: 11/04/2017' are displayed. The main heading is 'eRegistration'. Below this, it says 'DAC2-CRS Reporting Obligation (New)' and 'Status: Success'. A green 'Success' message is shown. At the bottom, it says 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction' and provides a 'Print' button.

- ❖ After completion of this process, the customer should allow up to 3 working days for the DAC2-CRS reporting obligation to be registered.

## 2. Section 2: Agents Registering Clients for DAC2-CRS

This section is only relevant where the user of the system is an Agent. If the user of the system is a Customer, please refer to Section 1 above.

### 2.1 Registering an existing Client for a DAC2-CRS Reporting Obligation

To link to an existing Tax Registration or Reporting Entity for whom you are not current Agents, please refer to Section 2.2 - **Agent linking to new Customers/Clients for Reporting Obligations**

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

- **Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and DAC2-CRS**
- Telephone at **+353 42 9353337**

Follow steps 2.1.1 to 2.1.16 to register a DAC2-CRS Reporting Obligation.

2.1.1 Log into ROS.

2.1.2 Under the "Agent Services" tab, locate the Customer using Client Search or Client List.

Agent will be redirected to the "Client Services" tab for the relevant Customer.

The screenshot displays the Revenue ROS 'Find Clients' page. At the top, the 'AGENT SERVICES' tab is active. Below this, the 'Client Search' section has 'Reporting Obligations' selected. There are two input fields: 'Enter registration no.' and 'Enter surname', both highlighted with red circles. To the right of these fields are 'Search' buttons. Further right, under 'Your Client List', the 'View Client List' button is also circled in red. The 'Last 10 Clients Accessed' section is visible on the right side of the page.

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

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Irish Tax and Customs

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

TEST  
No current tax clearance certificate.

**File a Return**

- Complete a Form On-line
- Upload Form(s) Completed Off-line

**Payments & Refunds**

- Submit a Payment
- Manage Bank Accounts

**Other Services**

- Manage Tax Clearance
- Verify Tax Clearance
- Manage Reporting Obligations**
- Manage Tax Registrations
- VRT Certificate of Conformity
- Letter Of Residence
- Download Pre-populated Returns
- Secure Upload/Download Service
- VAT MOSS

- 2.1.4 Click “Select Action” opposite “DAC2-CRS”.

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

CG TEST MI

**Registration Options**

<b>FATCA - FATCA</b> You are not linked to this reporting obligation	Select Action
<b>DAC2-CRS - DAC2-CRS</b> You are not linked to this reporting obligation	Select Action
<b>DAC4-CbC - DAC4-CbC</b> You are not linked to this reporting obligation	Select Action

**Your Requests (0)**

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

Submit

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

This option is applicable to an Agent wishing to link to a current Customer/Client to manage a DAC2-CRS Reporting Obligation.

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AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

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 reporting obligation  
Select Action >

**DAC2-CRS - DAC2-CRS**  
You are not linked to this reporting obligation  
Add and link to a new registration  
Link and cease an existing registration  
Link only to an existing registration  
Select Action >

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

Your Requests (0)

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

2.1.6 The following screen will appear. Select "Confirm".

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Request Confirmation

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

Electronic copies of signed letters must be in the 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 >

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

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC2-CRS Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

X Cancel Add To Your Requests >



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

The screenshot displays the Revenue eRegistration web interface. At the top, there is a navigation bar with the Revenue logo and four tabs: AGENT SERVICES, CLIENT SERVICES (which is active), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the main content area is titled 'eRegistration'. On the left, there is a 'Manage Your Reporting Obligations and Agent Links' section with a 'Notes' box. The central part of the screen shows 'Registration Options' with three entries: FATCA - FATCA, DAC2-CRS - DAC2-CRS (Status: In Requests), and DAC4-CbC - DAC4-CbC. Each entry has a 'Select Action' button. On the right, there is a 'Your Requests (1)' panel. Inside this panel, there is a 'Register' button and a table with one row containing 'DAC2-CRS' and 'Edit' and 'Cancel' buttons. At the bottom right of the panel, there is a 'Submit' button. A large red watermark is overlaid diagonally across the page, reading 'A recent version of this manual is available.'.

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Registration Options

**FATCA - FATCA**  
You are not linked to this reporting obligation

**DAC2-CRS - DAC2-CRS**  
Status: In Requests

**DAC4-CbC - DAC4-CbC**  
You are not linked to this reporting obligation

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.

CG TEST MM

Your Requests (1)

Register

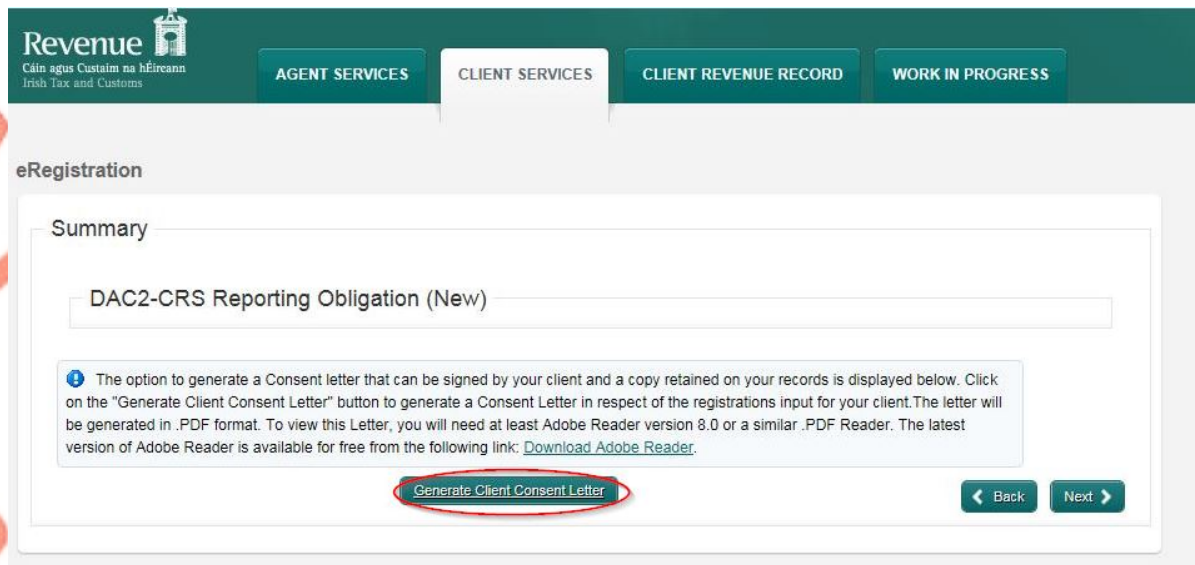
DAC2-CRS  
Edit Cancel

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

Submit



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



The screenshot shows the Revenue eRegistration portal. The top navigation bar includes 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is visible. Under the 'Summary' heading, there is a text input field containing 'DAC2-CRS Reporting Obligation (New)'. Below this field, a blue information box contains the following text: 'The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).' Below the information box, the button 'Generate Client Consent Letter' is highlighted with a red circle. To the right of this button are 'Back' and 'Next' buttons.



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

DAC2-CRS Reporting Obligation (New)

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

Signed \_\_\_\_\_ (Agent) Date \_\_\_\_\_

Signed \_\_\_\_\_ (Client) Date \_\_\_\_\_

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

2.1.10 Once completed, click “Next”.

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

DAC2-CRS 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

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “Choose File” and locate the completed Agent Link Notification Form in the Agent network/drive. Tick the box “DAC2-CRS” and click “Add Attachment”.

**\*\* Standard Agent link notification may also be uploaded \*\***

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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

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\*

Choose file No file chosen

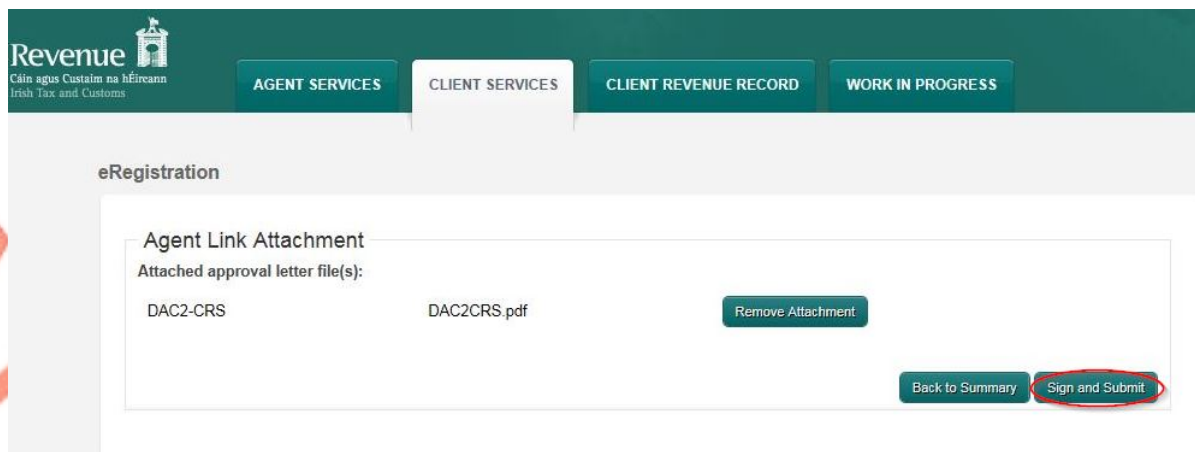
Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

☒ DAC2-CRS

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

## 2.1.12 Click “Sign and Submit”.



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Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

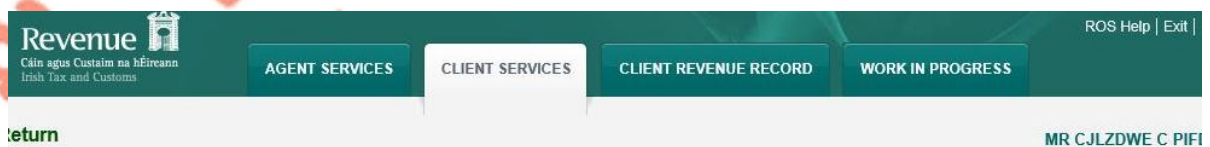
Agent Link Attachment

Attached approval letter file(s):

DAC2-CRS DAC2CRS.pdf Remove Attachment

Back to Summary Sign and Submit

## 2.1.13 The Agent will be redirected to the Sign &amp; 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

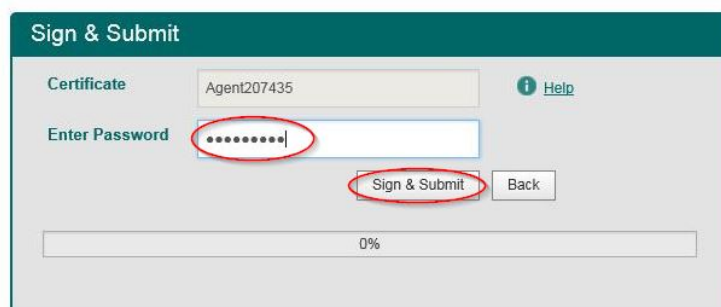
ROS Help | Exit |

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 Agent207435 Help

Enter Password

Sign & Submit Back

0%

2.1.14 The Agent will receive a ROS Acknowledgement and a Notice Number which the Agent may wish to print for their records. Click "OK".

**Revenue**  
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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 **4870907212A**

eRegistration summary:

Action	Status	Comments
Register and Link DAC2-CRS	Success	

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

2.1.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a DAC2-CRS Reporting Obligation. Click on the Notice Number for confirmation of the registration.

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Irish Tax and Customs

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

LANGUAGE: ENGLISH ROS HELP TEST EXIT

### DAC2 - 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"/>	<b>6030295425K</b>	DAC2			Reporting Entity Registr	N/A	25/04/2017	N/A
<input type="checkbox"/>	5299442547N	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	25/04/2017	N/A
<input type="checkbox"/>	4030108398L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
<input type="checkbox"/>	4192313520L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	20/04/2017	N/A



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



Notice Number: 4870907212A      This is a notice of the Registration Submitted to Revenue Commissioners on 11/04/2017      Date Submitted: 11/04/2017

---

**eRegistration**

DAC2-CRS Reporting Obligation (New)

Status Success

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

[Print >](#)

- ❖ **After completion of this process, the agent should allow up to 3 working days for the DAC2-CRS reporting obligation to be registered.**

## 2.2 Agent linking to new Customers/Clients for Reporting Obligations

This section is to be used by Agents who wish to link to a Customer/Client to whom they are **not** already linked on ROS to carry out DAC2-CRS Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the DAC2-CRS Reporting Obligation. If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the DAC2-CRS Reporting Obligation, please refer to Section 2.1.



2.2.1 Agent logs onto ROS, access “Agent Services”.

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot shows the Revenue ROS Agent Services interface. The top navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'Find Clients' section is visible, with options to search by registration number or name. The 'Manage Tax Registrations' section is highlighted with a red box. It contains two main areas: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' area has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. Below these are fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...'. A 'Manage' button is at the bottom. The 'Register New Revenue Customer' area has a 'Register New Revenue Customer' button and a 'Register New Reporting Entity' button.

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

This screenshot is a closer view of the 'Manage Tax Registrations' section, with red circles and arrows highlighting specific steps. The 'Tax Registrations' radio button is circled. The 'Corporation Tax' dropdown is selected. The 'Enter registration no.' field is empty. The 'Enter name' field is empty. The 'Manage Reporting Obl...' dropdown menu is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (the latter is circled). The 'Manage' button is circled with an arrow pointing to it. The 'Returns' section is visible at the bottom left, showing 'Upload Form(s) Com'.

2.2.4 Alternatively, if the Agent wishes to register an existing Reporting Entity for a Reporting Obligation, select the “Reporting Obligations” radio button, followed by

the “Reporting Obligation Type”, enter the “Registration Number”, followed by the “Name”, and then select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

**Manage Tax Registrations**

## Manage Client Registrations

Please use this option if your client had/has 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**

## Register New Revenue Customer

You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.

You can also register new reporting entities.

**Returns:**

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

This option is applicable to an Agent wishing to link to a Customer/Client they are **not** currently linked to on ROS in order to manage a DAC2-CRS Reporting Obligation.

The screenshot shows the Revenue eRegistration interface. At the top is a teal navigation bar with the Revenue logo and four tabs: AGENT SERVICES, CLIENT SERVICES (which is active), CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the main heading is "eRegistration". On the left, there's a sidebar titled "Manage Your Reporting Obligations and Agent Links" with a "Notes:" section stating that multiple requests will be brought back to this screen after completion. The main area displays three reporting obligations:

- FATCA - FATCA**: Status: Active, Number: [redacted]. You are linked to this reporting obligation. Buttons: Cease Registration, Remove Agent Link.
- DAC2-CRS - DAC2-CRS**: You are not linked to this reporting obligation. Buttons: Add and link to a new registration, Link and cease an existing registration, Link only to an existing registration (highlighted with a red circle).
- DAC4-CbC - DAC4-CbC**: You are not linked to this reporting obligation. Button: Select Action.

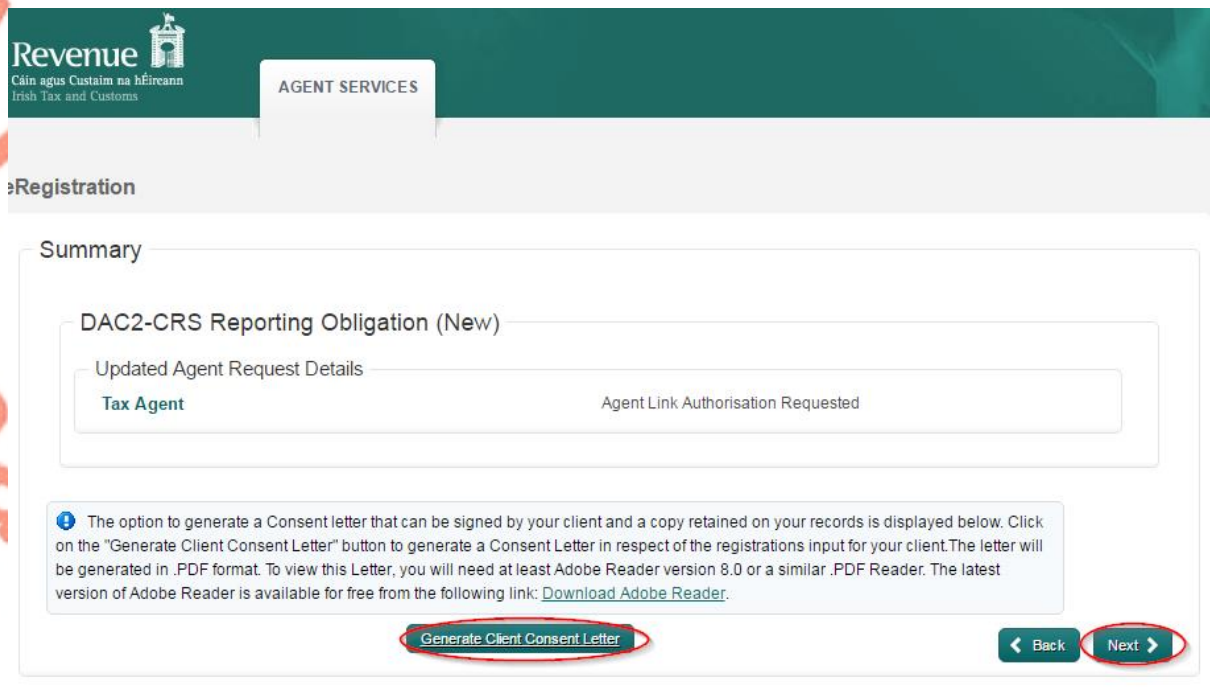
## 2.2.6 Click “Confirm”.

The screenshot shows the Revenue Agent Services portal. At the top, there is a green header with the Revenue logo and the text 'AGENT SERVICES'. Below the header, the page is titled 'Registration'. The main content area is titled 'Request Confirmation'. It contains a yellow warning box with a triangle icon and the text: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, it states: 'Electronic copies of signed letters must be in the image format and be less than 5Mb in size.' Further down, it says: 'Please confirm that the registration which you are requesting to link to exists for the given customer before proceeding. This information is not available to you online as you are not currently linked as an agent.' A bolded note follows: '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.' At the bottom of the form, there are two buttons: a green 'Back' button on the left and a green 'Confirm' button on the right, which is circled in red.

## 2.2.7 Click “Submit”.

The screenshot shows the Revenue Agent Services portal. At the top, there is a green header with the text 'AGENT SERVICES'. Below the header, the page is titled 'Registration Options'. It contains three rows of options: 'FATCA - FATCA' with the subtext 'You are not linked to this reporting obligation' and a green 'Select Action' button; 'DAC2-CRS - DAC2-CRS' with the subtext 'Status: In Requests'; and 'DAC4-CbC - DAC4-CbC' with the subtext 'You are not linked to this reporting obligation' and a green 'Select Action' button. To the right of the 'Registration Options' section is a blue header titled 'Your Requests (1)'. Below this header, there is a box titled 'Create Agent Link' containing the text 'DAC2-CRS' and a green 'Cancel' button. At the bottom of the page, there is a green 'Submit' button, which is circled in red. A note at the bottom of the page states: 'Once you add a registration to your requests you will be able to submit.'

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



**Revenue**  
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Irish Tax and Customs

AGENT SERVICES

Registration

Summary

DAC2-CRS Reporting Obligation (New)

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

*Information:* 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](#)



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

**DAC2-CRS Reporting Obligation (New)**

Agent Link Authorisation Requested

**Miss TEST TEST** 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 \_\_\_\_\_



2.2.9 Select “Choose File” and upload the letter generated (or standard Agent Link Notification Form). Tick DAC2-CRS and click “Add Attachment”.

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Irish Tax and Customs

AGENT SERVICES

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\*  
**Choose file** No file chosen

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

☒ **DAC2-CRS**

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**

2.2.10 Click “Sign and Submit”.

**Revenue**  
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Irish Tax and Customs

AGENT SERVICES

Registration

### Agent Link Attachment

Attached approval letter file(s):

DAC2-CRS	agent-link-notification-form.pdf	<a href="#">Remove Attachment</a>
----------	----------------------------------	-----------------------------------

[Back to Summary](#) **Sign and Submit**



2.2.11 The Agent will be redirected to the Sign & 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.

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

### 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	<b>4663056694B</b>
---------------	--------------------

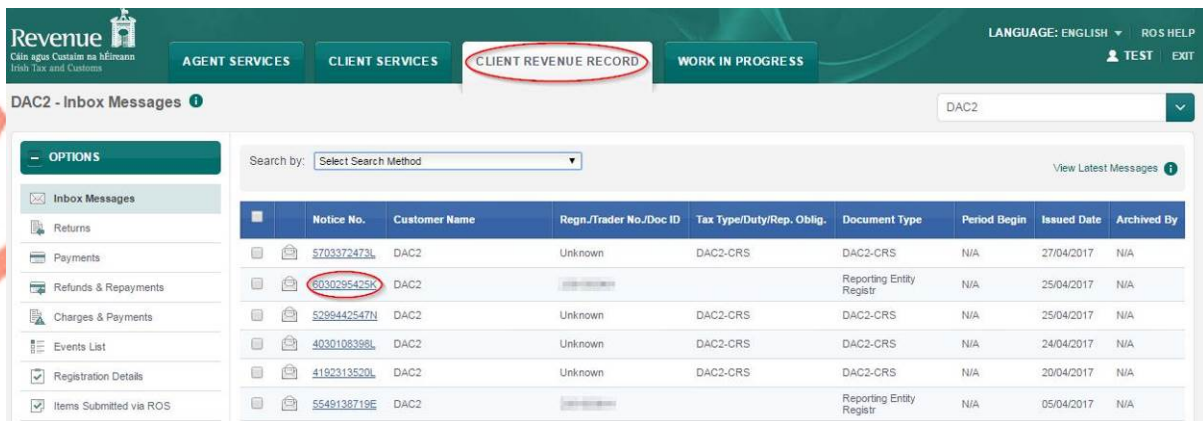
eRegistration summary:

Action	Status	Comments
Register and Link DAC2-CRS	Success	

To return to Agent Services click on Agent Services tab.

OK

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



Revenue Commissioners  
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Irish Tax and Customs

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

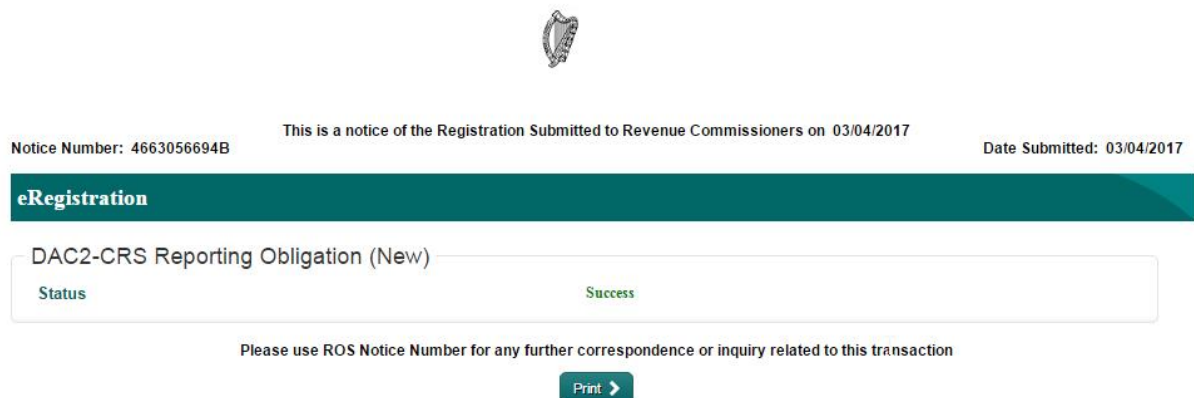
LANGUAGE: ENGLISH ROS HELP TEST EXIT

DAC2 - Inbox Messages 1

Search by: Select Search Method View Latest Messages 1

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	5703372473L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	27/04/2017	N/A
	<b>6030795425K</b>	DAC2			Reporting Entity Registr	N/A	25/04/2017	N/A
	5296442547N	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	25/04/2017	N/A
	4030108398L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
	4192313520L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	20/04/2017	N/A
	5549136719E	DAC2			Reporting Entity Registr	N/A	05/04/2017	N/A

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



Notice Number: 4663056694B This is a notice of the Registration Submitted to Revenue Commissioners on 03/04/2017 Date Submitted: 03/04/2017

**eRegistration**

DAC2-CRS Reporting Obligation (New)

Status Success

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

Print

- ❖ After completion of this process, the agent should allow up to 3 working days for the DAC2-CRS reporting obligation to be registered.

### 3. Section 3 – Customer Submitting DAC2-CRS Returns

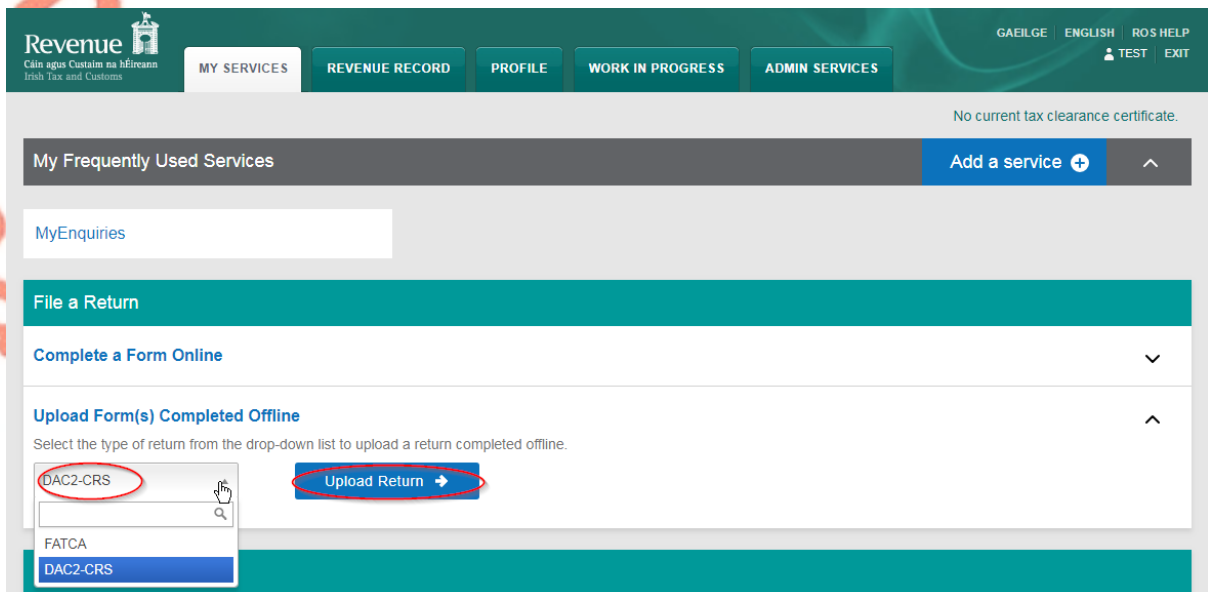
The following section details how Customers upload DAC2-CRS returns on ROS.

Section 3.1 details uploading Nil DAC2-CRS returns, Section 3.2 details uploading XML files, Section 3.3 details using DAC2-CRS online forms.

Customers may also upload a Nil return via XML. Please refer to [OECD issued CRS schema](#).

#### 3.1 Customer Submitting Nil DAC2-CRS Return

3.1.1 Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “DAC2-CRS” from the drop-down list. Click “Upload Return”.



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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP TEST EXIT

No current tax clearance certificate.

My Frequently Used Services Add a service +

MyEnquiries

File a Return

Complete a Form Online

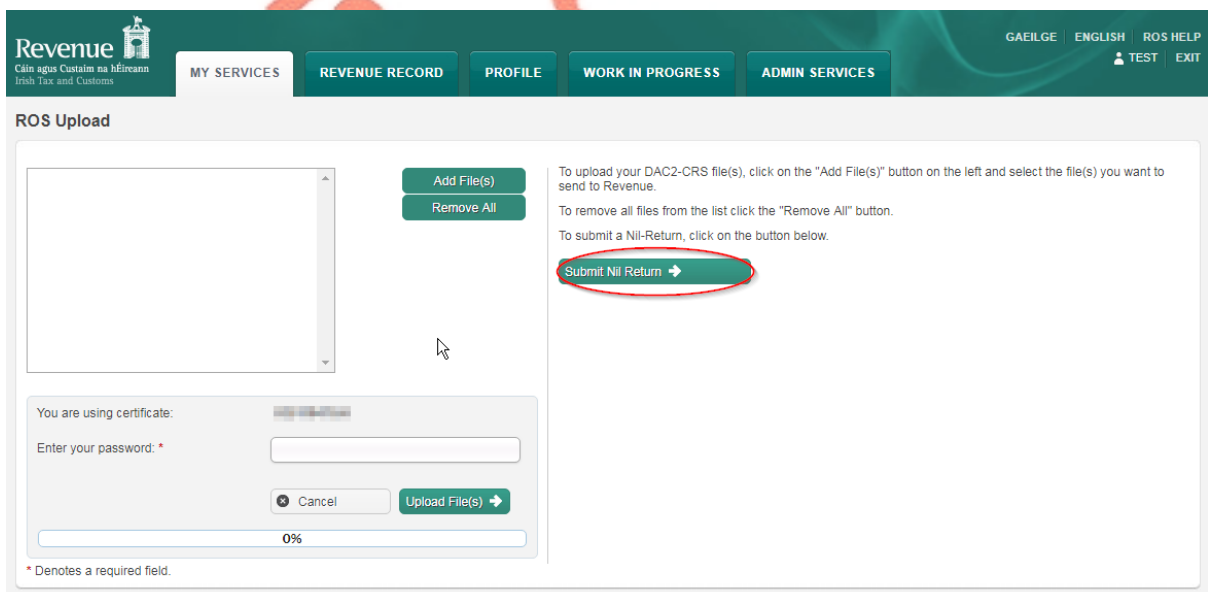
Upload Form(s) Completed Offline

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

DAC2-CRS FATCA DAC2-CRS

Upload Return →

3.1.2 Click “Submit Nil Return”.



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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP TEST EXIT

ROS Upload

Add File(s) Remove All

To upload your DAC2-CRS file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.

To remove all files from the list click the "Remove All" button.

To submit a Nil-Return, click on the button below.

Submit Nil Return →

You are using certificate: [Certificate ID]

Enter your password: \*


Cancel Upload File(s) →

0%

\* Denotes a required field.

3.1.3 Information for the Nil return will be auto generated from registration as shown below. Select the relevant “Address CountryCode” from the drop-down list. (This is

a mandatory field). Tick "I wish to submit a nil-return based on the above details". Click "Submit".

**DAC2 - CRS Nil Return**

### Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

Tax Identification Number:	<input type="text" value="XXXXXXXXXX"/>
Reporting Period Start Date:	<input type="text" value="01-01-2016"/>
Reporting Period End Date:	<input type="text" value="31-12-2016"/>
Country of Tax Residence:	<input type="text" value="Ireland"/>
Name:	<input type="text" value="TEST DAC2"/>
* Address CountryCode:	<input type="text" value="Please Select"/>
Address:	<input type="text" value="ADD1, ADD2"/>

☐ I wish to submit a nil-return based on the above details.

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



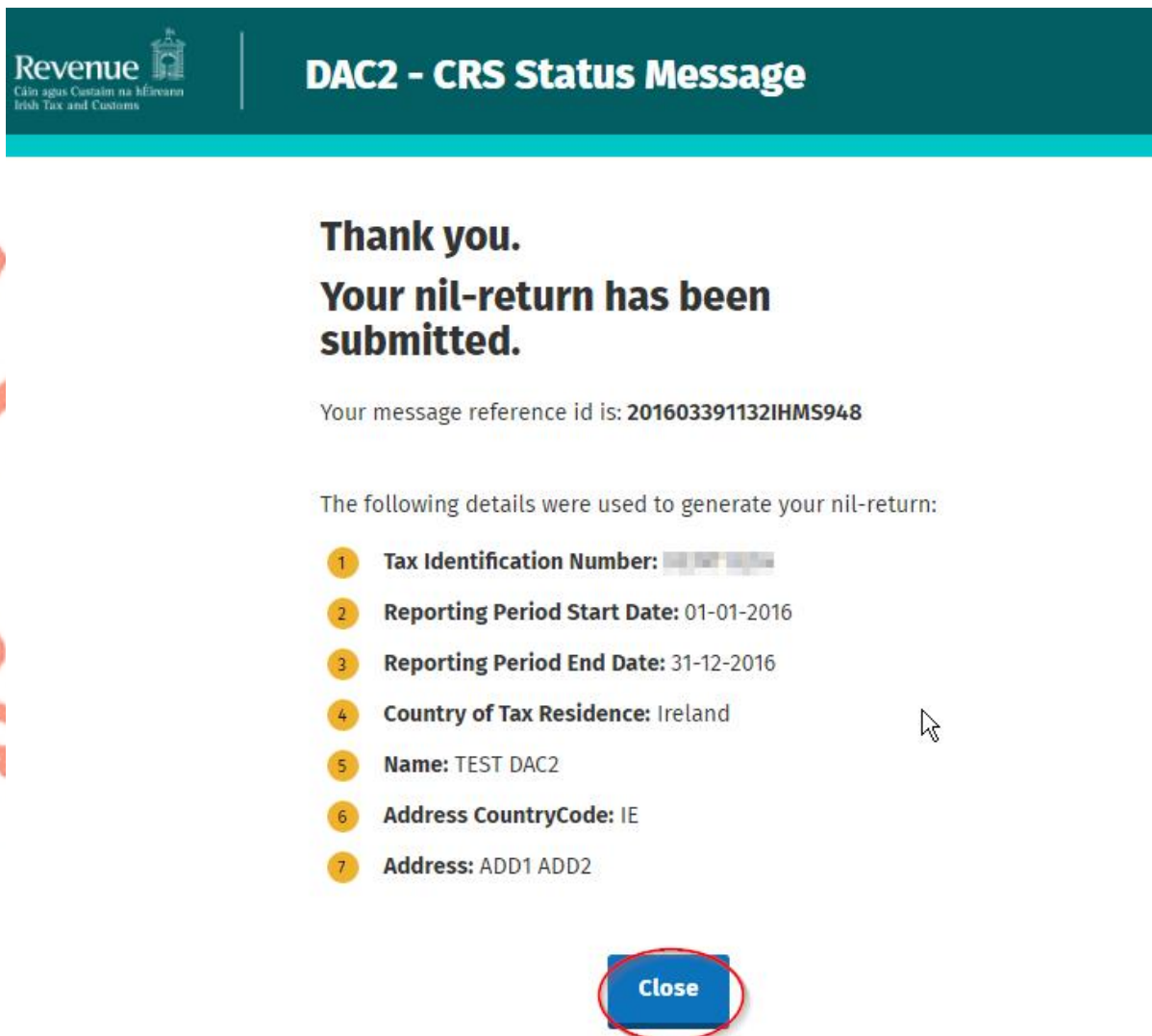
## 3.1.4 Enter Password, click "Sign and Submit".

## 3.1.5 The following confirmation screen is shown, click "Go to ROS" to return to check Revenue Record.

## 3.1.6 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC2-CRS Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

Notice No.	Customer Name	Regn/Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
4198769790	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
5813107203D	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	25/04/2017	N/A
5741814425G	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	11/04/2017	N/A
5257337523F	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	11/04/2017	N/A

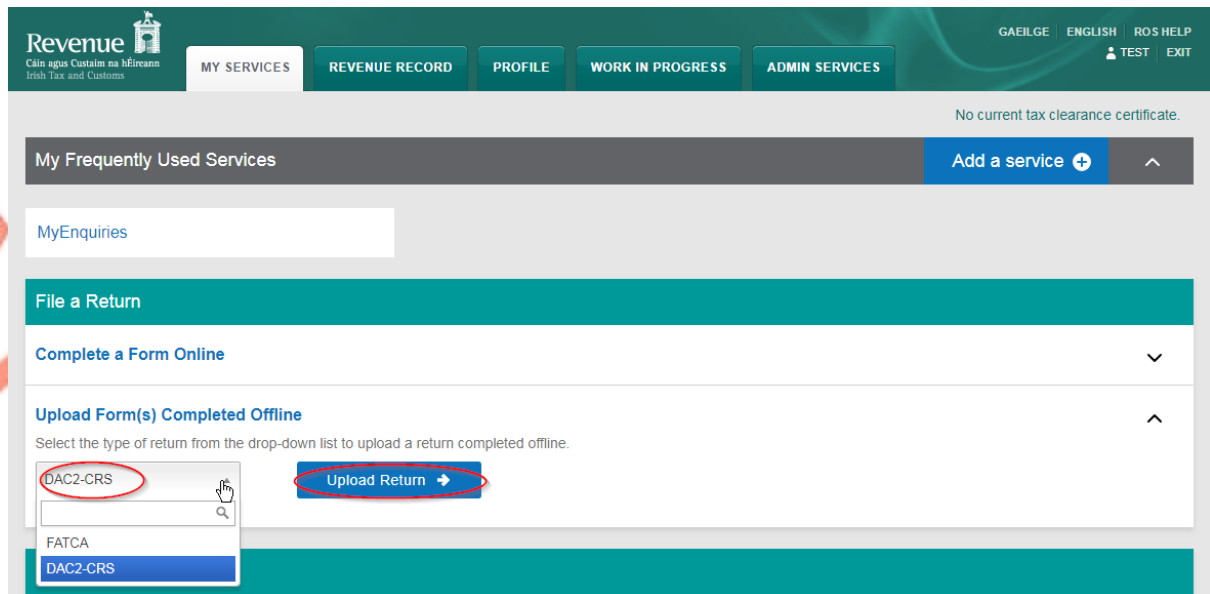
### 3.1.7 Click “Close” to return to Revenue Record.



### 3.2 Customer Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

- 3.2.1 Customer logs on to ROS, under “Upload Form(s) Completed Off-Line”, select “DAC2-CRS” from the drop-down list. Click “Upload Return”.



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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP  
TEST EXIT

No current tax clearance certificate.

My Frequently Used Services Add a service +

MyEnquiries

File a Return

Complete a Form Online

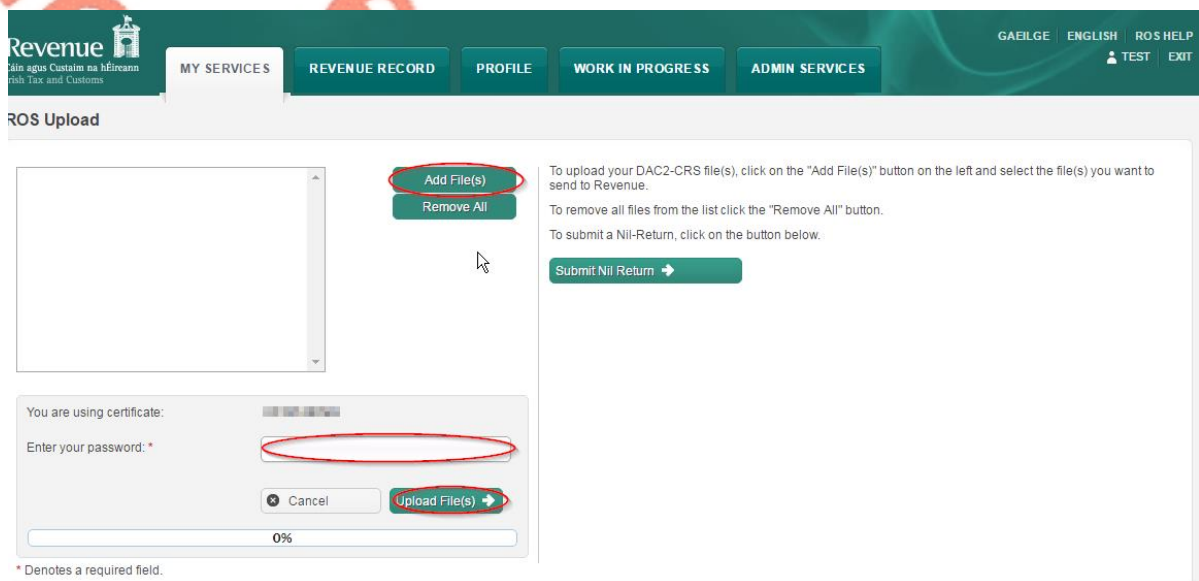
Upload Form(s) Completed Offline

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

DAC2-CRS FATCA DAC2-CRS

Upload Return →

- 3.2.2 Click “Add File”, select file from computer storage. Enter ROS Password and click “Upload File”.



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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP  
TEST EXIT

ROS Upload

Add File(s) Remove All

To upload your DAC2-CRS file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.  
To remove all files from the list click the "Remove All" button.  
To submit a Nil-Return, click on the button below:

Submit Nil Return →

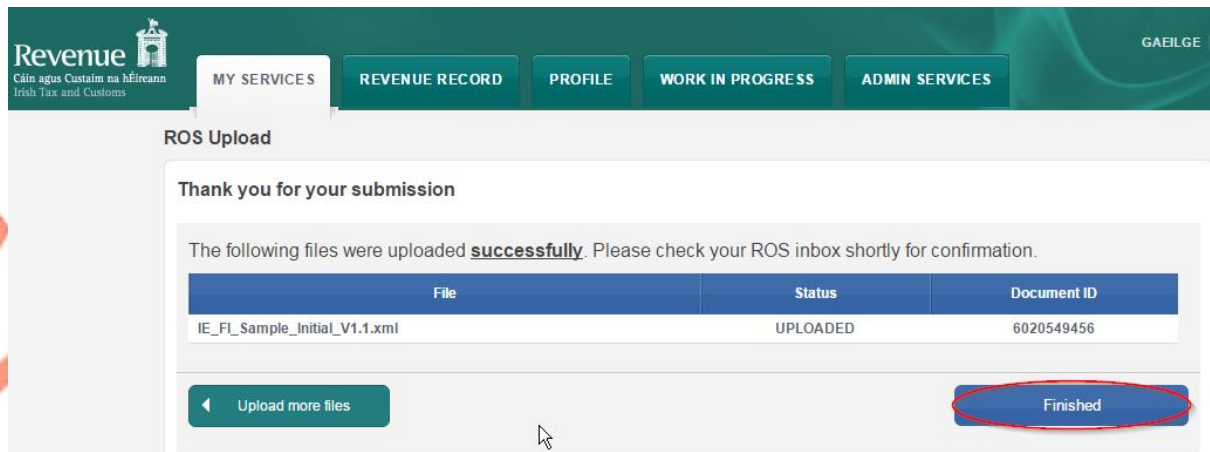
You are using certificate: [Certificate ID]  
Enter your password: \*

Cancel Upload File(s) →

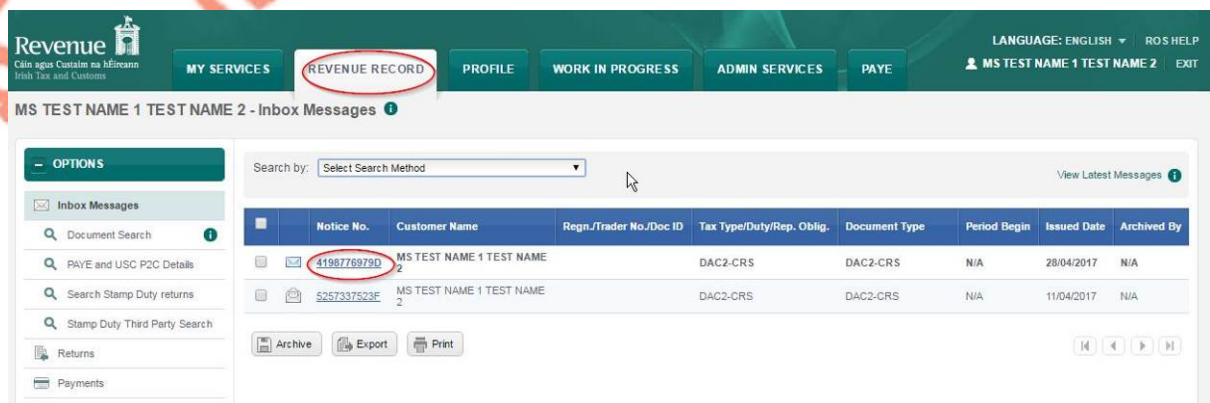
0%

\* Denotes a required field.

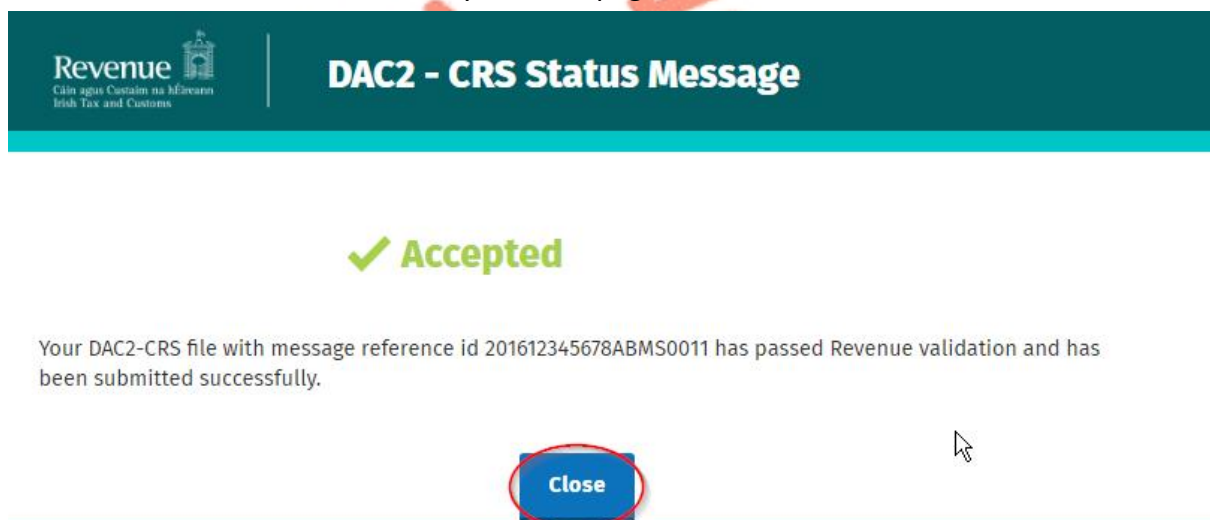
3.2.3 The following confirmation screen appears. Click “Finished”. The Customer is directed back to My Services page.



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

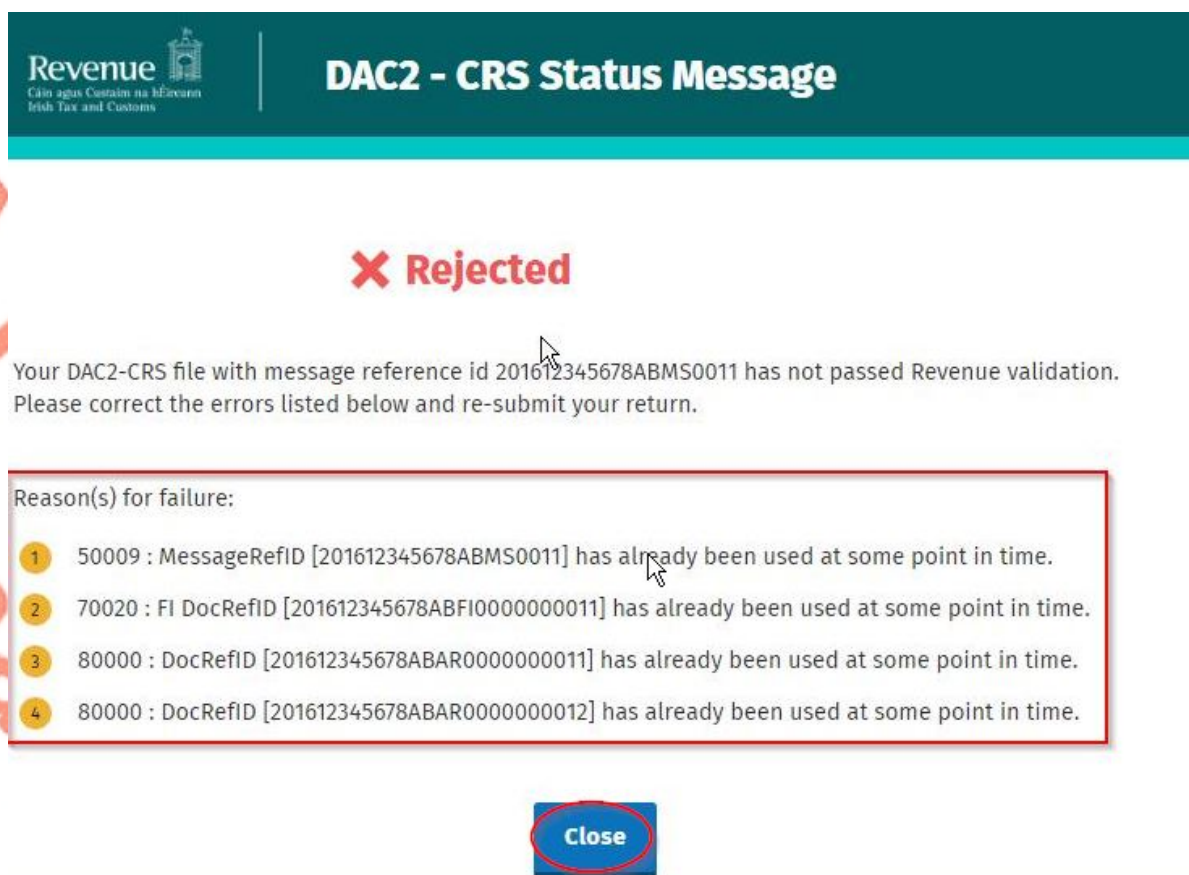


3.2.5 Click “Close” to return to My Services page.





- 3.2.6 ROS uses real time validation, files are validated at upload and are reflected in the Revenue Record. Click “Close” to return to My Services screen in order to rectify the issues outlined and re-submit the xml file.



The screenshot shows a web interface for the Revenue. At the top, there is a header with the Revenue logo and the text "DAC2 - CRS Status Message". Below the header, a large red "X" and the word "Rejected" are displayed. A message states: "Your DAC2-CRS file with message reference id 201612345678ABMS0011 has not passed Revenue validation. Please correct the errors listed below and re-submit your return." Below this message, a box titled "Reason(s) for failure:" contains a list of four errors, each with a yellow circular icon containing a number. At the bottom of the box, there is a blue button labeled "Close".

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## DAC2 - CRS Status Message

**✖ Rejected**

Your DAC2-CRS file with message reference id 201612345678ABMS0011 has not passed Revenue validation. Please correct the errors listed below and re-submit your return.

Reason(s) for failure:

- 1 50009 : MessageRefID [201612345678ABMS0011] has already been used at some point in time.
- 2 70020 : FI DocRefID [201612345678ABFI0000000011] has already been used at some point in time.
- 3 80000 : DocRefID [201612345678ABAR0000000011] has already been used at some point in time.
- 4 80000 : DocRefID [201612345678ABAR0000000012] has already been used at some point in time.

**Close**

### 3.3 Customer Submitting Online DAC2-CRS Form<sup>3</sup>.

DAC2-CRS online form provides for a maximum of 50 Account Reports, multiple submissions of DAC2-CRS online form are acceptable.

The form may be saved and edited at a later stage.

Mandatory fields are marked with a red \*


<sup>3</sup> Refer to [OECD issued CRS schema](#) for instructions on completing fields.

- 3.3.1 Customer logs on to ROS, under “Complete a Form On-Line” select “DAC2-CRS” from the dropdown list. Click “Submit”.

The screenshot displays the Revenue ROS (Revenue Online Service) interface. At the top, the Revenue logo and navigation tabs (MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES) are visible. Below the navigation bar, there's a section for 'My Frequently Used Services' with an 'Add a service' button. The main content area is titled 'File a Return' and contains a 'Complete a Form Online' section. This section prompts the user to 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below this prompt, there's a search bar where 'DAC2-CRS' has been entered. A dropdown menu shows the search results, with 'DAC2-CRS' selected. To the right of the search bar, there's a 'Submit' button. A large red watermark 'A recent version of this manual is available.' is overlaid diagonally across the page.

3.3.2 Complete Step 1-3, click “Continue” to go to next step.

3.3.3 Step 1: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

**DAC2 - CRS Online Return**

### DAC2 - CRS Online Return Facility

This facility provides Reporting Financial Institutions (FIs) with an option to manually complete their DAC2 - CRS return online, as an alternative to the file upload option. When a submission is made through this facility, a return will be automatically generated on behalf of the FI, based on the customer registration details as set out below, and the user input.

For a description of the fields contained in this form, please refer to the CRS XML Schema and related User Guide.

Step 1 of 3

The updates from the last save have been retrieved.

\* Denotes Required Field

**MessageSpec**

SendingCompanyID:

Warning:

\* **MessageTypeIndic:**

- ☒ CRS701 (new information)
- ☐ CRS702 (corrections/deletions)
- ☐ CRS703 (nil-return)

\* **ReportingPeriod:**

DDMMYYYY

Back

Save

Continue

3.3.4 Step 2: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

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Irish Tax and Customs

## DAC2 - CRS Online Return

Step 2 of 3

\* Denotes Required Field

ReportingFI

ResCountryCode:

TIN:


Name:

\* Address CountryCode:

Address:



3.3.5 Step 3: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

**DAC2 - CRS Online Return**

Step 3 of 3

\* Denotes Required Field

AccountReport (#1) [\(Remove this Account Report\)](#)

**Account Number**

\* AccountNumber:

AcctNumberType:

UndocumentedAccount:

ClosedAccount:

DormantAccount:

**Account Holder**

\* AccountHolder: ☒ Individual  
☐ Organisation

\* ResCountryCode:

\* TIN:

IssuedBy:

**\* Name:**

nameType:	<input type="text" value="Please Select"/>
PrecedingTitle:	<input type="text"/>
Title:	<input type="text"/>

**\* FirstName:**

xmlnsNameType	<input type="text" value="e.g. Given Name, Forename"/>
MiddleName:	<input type="text"/>
xmlnsNameType	<input type="text" value="e.g. Middle name, Maiden"/>
NamePrefix:	<input type="text"/>
xmlnsNameType	<input type="text" value="e.g. Prefix for LastName,"/>

**\* LastName:**

xmlnsNameType	<input type="text" value="e.g. LastName, Surname"/>
GenerationIdentifier:	<input type="text" value="e.g. Jnr, Thr Third, III"/>
Suffix:	<input type="text" value="e.g. PhD, VC, QC"/>
GeneralSuffix:	<input type="text" value="e.g. Deceased, Retired.."/>

**\* Address:**

legalAddressType:

Please Select ▾

**\* CountryCode:**

Please Select ▾

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

**\* City:**

CountrySubentity:

3.3.6 Additional payment may be added by clicking “Add Payments”.

**BirthInfo:**

**BirthDate:**

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

**City:**

**CitySubentity:**

**CountryCode:**

**FormerCountryName:**

**Account Balance & Payments**

\* **AccountBalance:**

EUR ▼

value

currCode

**Add Payments**

**Back**

**Save**

**Add new Account Report**

**Submit**

3.3.7 Enter additional information. Click “Next”.

**Account Balance & Payments**

\* **AccountBalance:**

EUR ▼

value

currCode

**Add Payments**

**Payment 1:** [\(Remove\)](#)

\* **Type:**

\* **PaymentAmnt:**

EUR ▼

value

currCode

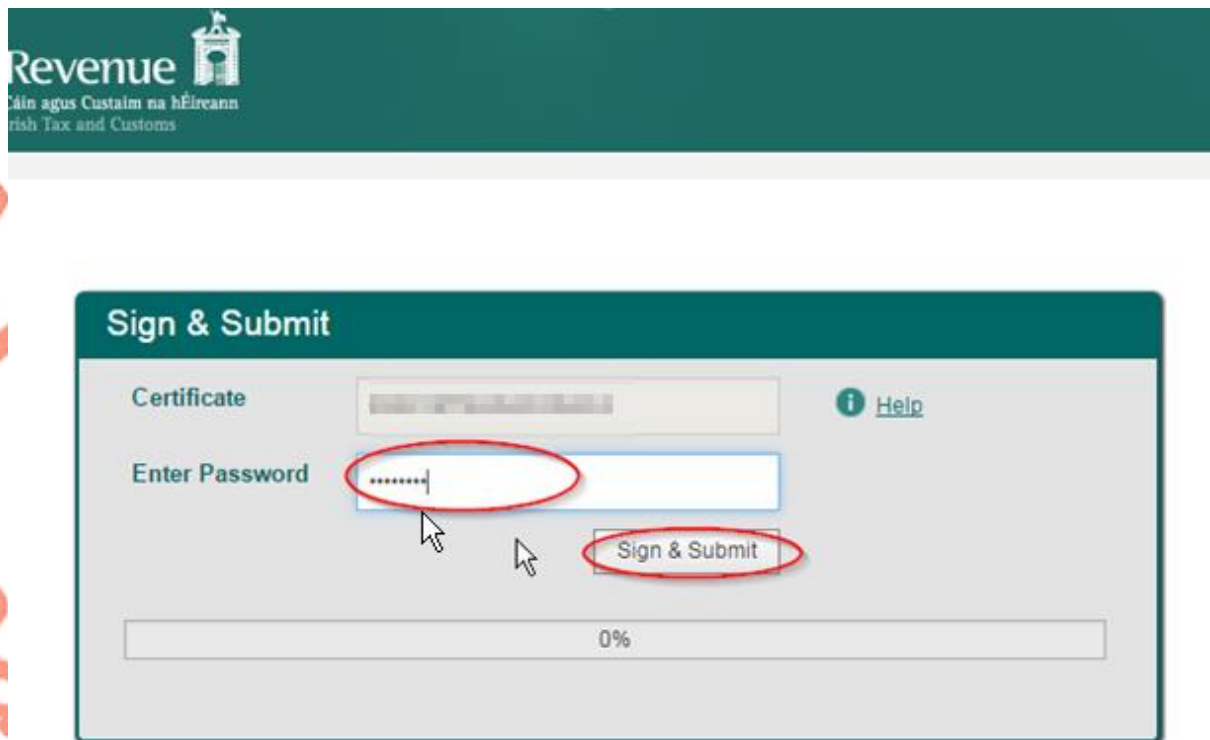
**Back**

**Save**

**Next**



### 3.3.8 Enter Password and click “Sign and Submit”.



Revenue  
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Irish Tax and Customs

**Sign & Submit**

Certificate  [Help](#)

Enter Password  **Sign & Submit**

0%

### 3.3.9 Click “Go to ROS” to return to My Services page.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**DAC2 - CRS Online Return**

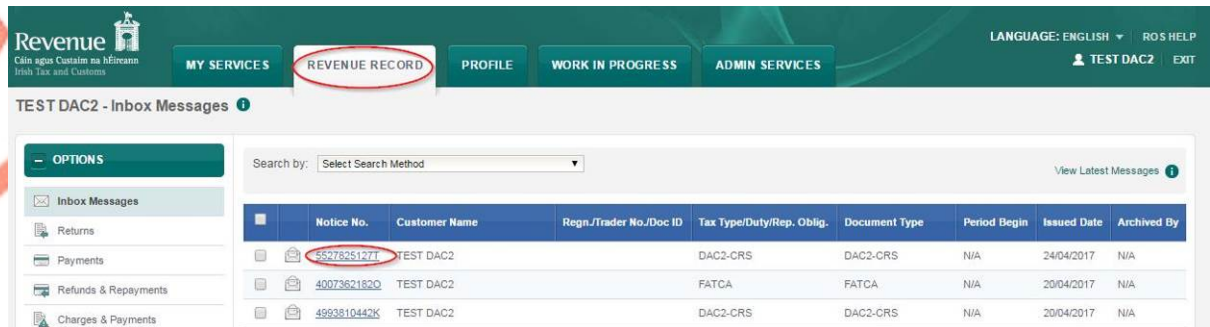
**Thank you.**

**Your DAC2-CRS Online Return has been submitted.**

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 5527825127.

**Go to ROS →**


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




The screenshot shows the 'Revenue Record' section of a web application. The header includes the Revenue logo, navigation tabs (MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES), and user information (LANGUAGE: ENGLISH, ROS HELP, TEST DAC2, EXIT). The main content area is titled 'TEST DAC2 - Inbox Messages'. On the left is a sidebar with 'OPTIONS' and a list of message categories: Inbox Messages, Returns, Payments, Refunds & Repayments, and Charges & Payments. The main area contains a search bar and a table of messages. The first row of the table has a circled Notice No. 55276251271.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	55276251271	TEST DAC2		DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
	40073621820	TEST DAC2		FATCA	FATCA	N/A	20/04/2017	N/A
	4993810442K	TEST DAC2		DAC2-CRS	DAC2-CRS	N/A	20/04/2017	N/A

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



## DAC2 - CRS Status Message


Accepted

Your DAC2-CRS Online Return with message reference id 201603391132IHMS951 has passed Revenue validation and has been submitted successfully.

Please find a copy of your DAC2-CRS return below in XML format:

```

<?xml version="1.0" encoding="UTF-8"?><crs:CRS_OECD xmlns:crs="urn:oecd:ties:crs:v1" xmlns:cfc="urn:oecd:ties:commontypesfatcacs:v1" xmlns:stf="urn:oecd:ties:stf:v1">
  <crs:MessageSpec>
    <crs:SendingCompanyIN>IE</crs:SendingCompanyIN>
    <crs:TransmittingCountry>IE</crs:TransmittingCountry>
    <crs:ReceivingCountry>IE</crs:ReceivingCountry>
    <crs:MessageType>CRS</crs:MessageType>
    <crs:Warning/>
    <crs:MessageRefId>201603391132IHMS951</crs:MessageRefId>
    <crs:MessageTypeIndic>CRS701</crs:MessageTypeIndic>
    <crs:ReportingPeriod>2016-01-01</crs:ReportingPeriod>
    <crs:Timestamp>2017-04-20T16:22:02Z</crs:Timestamp>
  </crs:MessageSpec>
  <crs:CrBody>
    <crs:ReportingFI>
      <crs:ResCountryCode>IE</crs:ResCountryCode>
      <crs:IN issuedBy="IE" INType="TIN">00000000</crs:IN>
      <crs:Name>TEST DAC2</crs:Name>
      <crs:Address>
        <cfc:CountryCode>IE</cfc:CountryCode>
        <cfc:AddressFree>ADD1,
ADD2</cfc:AddressFree>
      </crs:Address>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD1</stf:DocTypeIndic>
        <stf:DocRefId>201603391132IHFI950</stf:DocRefId>
      </crs:DocSpec>
    </crs:ReportingFI>
    <crs:ReportingGroup>
      <crs:AccountReport>
        <crs:DocSpec>
          <stf:DocTypeIndic>OECD1</stf:DocTypeIndic>
          <stf:DocRefId>201603391132IHAR952</stf:DocRefId>
        </crs:DocSpec>
        <crs:AccountNumber>Account1</crs:AccountNumber>
        <crs:AccountHolder>
          <crs:Individual>
            <crs:ResCountryCode>IE</crs:ResCountryCode>
            <crs:TIN>1234567F</crs:TIN>
            <crs:Name>
              <crs:PrecedingTitle/>
              <crs:Title/>
              <crs:FirstName>Test</crs:FirstName>
              <crs:MiddleName/>
              <crs:NamePrefix/>
            </crs:Name>
          </crs:Individual>
        </crs:AccountHolder>
      </crs:AccountReport>
    </crs:ReportingGroup>
  </crs:CrBody>
</crs:CRS_OECD>

```

```
<crs:LastName>Testname</crs:LastName>
<crs:GenerationIdentifier/>
<crs:Suffix/>
<crs:GeneralSuffix/>
</crs:Name>
<crs:Address>
  <cfc:CountryCode>IE</cfc:CountryCode>
  <cfc:AddressFix>
    <cfc:Street/>
    <cfc:BuildingIdentifier/>
    <cfc:SuiteIdentifier/>
    <cfc:FloorIdentifier/>
    <cfc:DistrictName/>
    <cfc:POB/>
    <cfc:PostCode/>
    <cfc:City>Address</cfc:City>
    <cfc:CountrySubentity/>
  </cfc:AddressFix>
</crs:Address>
<crs:BirthInfo>
  <crs:City/>
  <crs:CitySubentity/>
  <crs:CountryInfo>
    <crs:FormerCountryName/>
  </crs:CountryInfo>
</crs:BirthInfo>
</crs:Individual>
</crs:AccountHolder>
<crs:AccountBalance currCode="EUR">1</crs:AccountBalance>
<crs:Payment>
  <crs:Type>CRS501</crs:Type>
  <crs:PaymentAmt currCode="EUR">2</crs:PaymentAmt>
</crs:Payment>
</crs:AccountReport>
</crs:ReportingGroup>
</crs:CrsBody>
</crs:CRS_DECD>
```

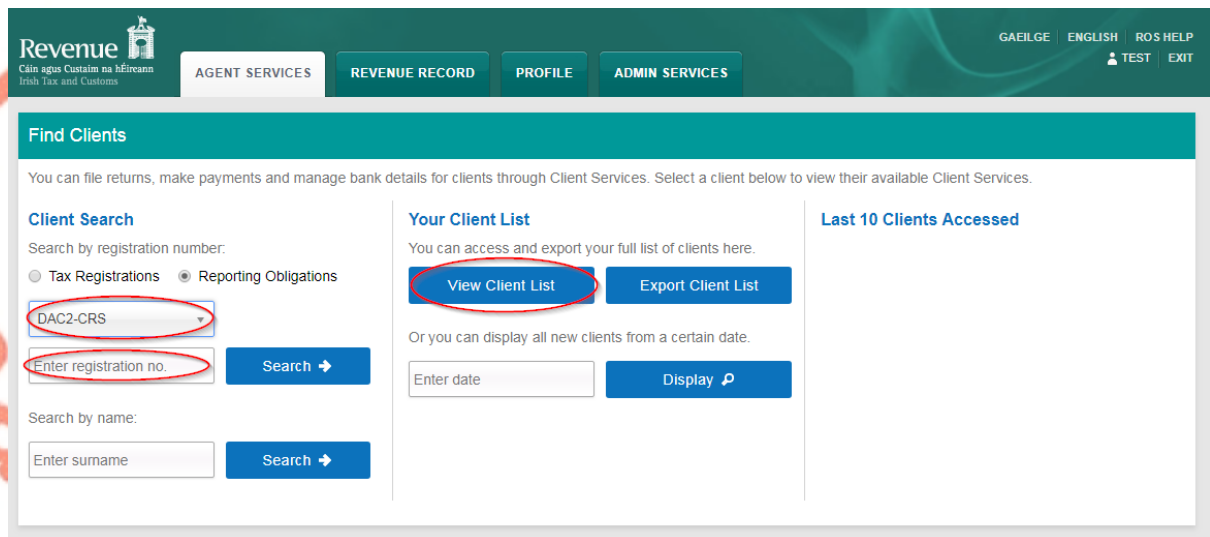
[Close](#)



## 4. Section 4 – Agent Submitting DAC2-CRS Returns

### 4.1 Agent Submitting Nil DAC2-CRS Return.

#### 4.1.1 Agent logs on to ROS search for Client using Client Search or Client List.



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

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

GAEILGE ENGLISH ROS HELP  
TEST EXIT

### Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

**Client Search**  
Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

**DAC2-CRS**

**Enter registration no.** **Search**

Search by name:  
**Enter surname** **Search**

**Your Client List**  
You can access and export your full list of clients here.

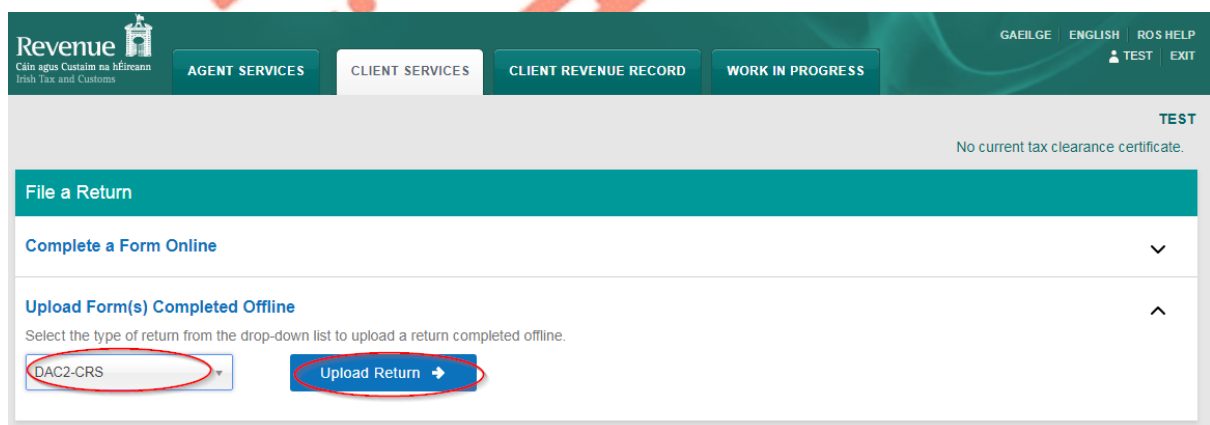
**View Client List** **Export Client List**

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

**Enter date** **Display**

**Last 10 Clients Accessed**

#### 4.1.2 In the section marked “Upload Form(s) Completed Off-Line”, select DAC2-CRS from the dropdown list and click “Upload Return”.



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

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAEILGE ENGLISH ROS HELP  
TEST EXIT

**TEST**  
No current tax clearance certificate.

### File a Return

**Complete a Form Online**

**Upload Form(s) Completed Offline**

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

**DAC2-CRS** **Upload Return**

## 4.1.3 Click “Submit Nil Return”.

The screenshot shows the Revenue ROS Upload interface. At the top, there is a header with the Revenue logo and navigation links: AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. The main content area is titled 'ROS Upload' and includes a file upload section with 'Add File(s)' and 'Remove All' buttons. A 'Submit Nil Return' button is highlighted with a red circle. Below the upload section, there is a login area with a password field and 'Cancel' and 'Upload File(s)' buttons. A progress bar shows 0% completion. A large red watermark is overlaid diagonally across the page.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAEILGE ENGLISH ROS HELP  
TEST EXIT

ROS Upload DAC2

Add File(s)  
Remove All


To upload your DAC2-CRS file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.  
To remove all files from the list click the "Remove All" button.  
To submit a Nil-Return, click on the button below.

Submit Nil Return →

You are using certificate: [dropdown]  
Enter your password: \* [password field]  
[Cancel] [Upload File(s) →]  
0%

\* Denotes a required field.

- 4.1.4 Information for the Nil return will be auto generated from registration as shown below. Select the relevant “Address CountryCode” from the drop-down list. (This is a mandatory field). Tick “I wish to submit a nil-return based on the above details”. Click “Submit”.

**DAC2 - CRS Nil Return**

### Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

Tax Identification Number:	<input type="text" value=""/>
Reporting Period Start Date:	<input type="text" value="01-01-2016"/>
Reporting Period End Date:	<input type="text" value="31-12-2016"/>
Country of Tax Residence:	<input type="text" value="Ireland"/>
Name:	<input type="text" value="DAC2"/>
* Address CountryCode:	<input type="text" value="Please Select"/>
Address:	<input type="text" value="ADD, ADD"/>

☐ I wish to submit a nil-return based on the above details.

## 4.1.5 Enter ROS Password and click “Sign &amp; Submit”.

## 4.1.6 Click “Go to ROS” to return to Client Services page.

## 4.1.7 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC2-CRS Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
5415156808P	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	06/03/2017	N/A
4200639187Q	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	06/03/2017	N/A

4.1.8 Click “Close” to return to Revenue Record.

**Revenue**  
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Irish Tax and Customs

## DAC2 - CRS Status Message

**Thank you.**  
**Your nil-return has been submitted.**

Your message reference id is: **201603391893KHMS853**

The following details were used to generate your nil-return:

- 1 **Tax Identification Number:** [REDACTED]
- 2 **Reporting Period Start Date:** 01-01-2016
- 3 **Reporting Period End Date:** 31-12-2016
- 4 **Country of Tax Residence:** Ireland
- 5 **Name:** DAC2
- 6 **Address CountryCode:** IE
- 7 **Address:** ADD ADD

**Close**

## 4.2 Agent Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.



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

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

AGENT SERVICES | REVENUE RECORD | PROFILE | ADMIN SERVICES

GAEILGE | ENGLISH | ROS HELP  
TEST | EXIT

### Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

**Client Search**

Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

**DAC2-CRS**

**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**

**Last 10 Clients Accessed**

#### 4.2.2 In the section marked “Upload Form(s) Completed Off-Line”, select DAC2-CRS from the dropdown list and click “Upload Return”.

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

AGENT SERVICES | CLIENT SERVICES | CLIENT REVENUE RECORD | WORK IN PROGRESS

GAEILGE | ENGLISH | ROS HELP  
TEST | EXIT

**TEST**  
No current tax clearance certificate.

### File a Return

**Complete a Form Online**

**Upload Form(s) Completed Offline**

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

**DAC2-CRS** **Upload Return**

- 4.2.3 Click “Add File”, select file from computer storage. Enter ROS password and click “Upload File”.

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

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAELIGE ENGLISH ROS HELP TEST EXIT

ROS Upload TEST

**Add File(s)**  
**Remove All**

To upload your DAC2-CRS file(s), click on the “Add File(s)” button on the left and select the file(s) you want to send to Revenue.  
To remove all files from the list click the “Remove All” button.  
To submit a Nil-Return, click on the button below.

**Submit Nil Return** ➔

You are using certificate:

Enter your password: \*

**Upload File(s)** ➔

0%

\* Denotes a required field.

- 4.2.4 The following confirmation screen appears. Click “Finished”. The Agent is directed back to Client Services page.

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

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAELIGE ENGLISH ROS HELP TEST EXIT

ROS Upload TEST

**Thank you for your submission**

The following files were uploaded **successfully**. Please check your ROS inbox shortly for confirmation.

File	Status	Document ID
IE_FI_Sample_Initial_V1.1.xml	UPLOADED	4258123905

**Upload more files** **Finished**

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

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

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

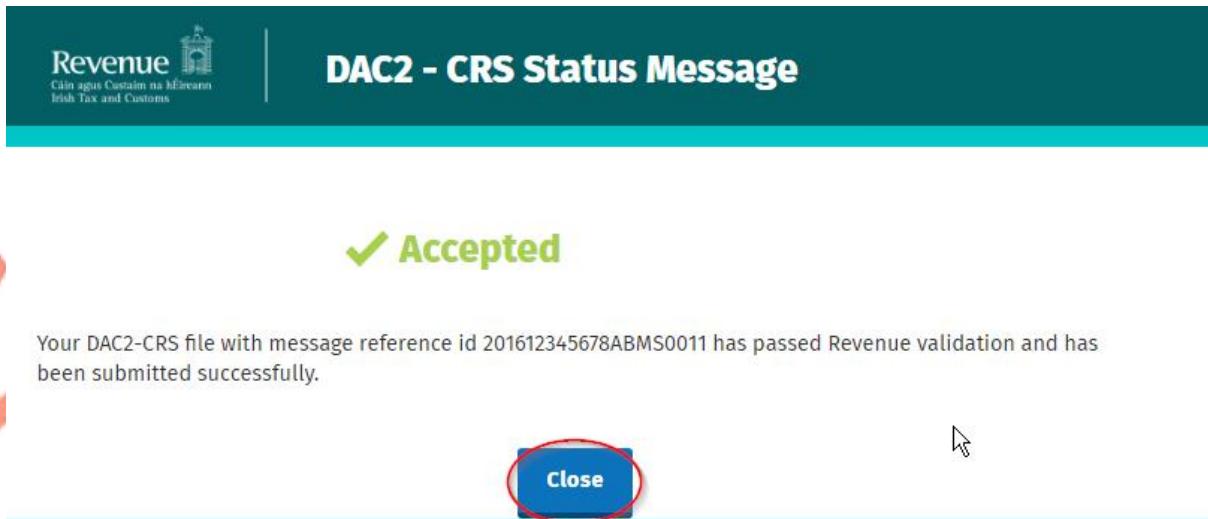
LANGUAGE: ENGLISH ROS HELP TEST EXIT

TEST - Inbox Messages TEST

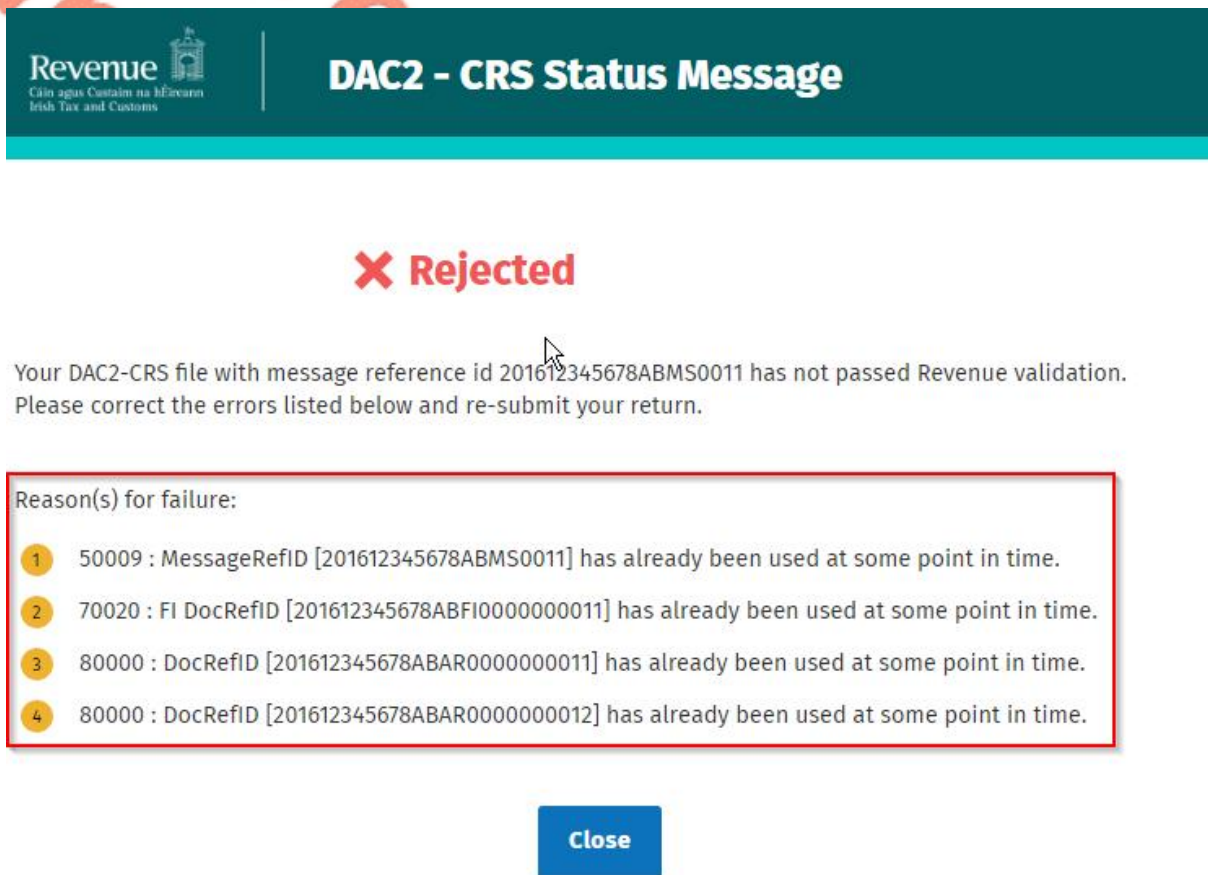
Search by: Select Search Method View Latest Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	441931827	TEST	Unknown	DAC2-CRS	DAC2-CRS	N/A	05/04/2017	N/A
	5148917050K	TEST	Unknown	DAC2-CRS	DAC2-CRS	N/A	04/04/2017	N/A
	4258123905W	TEST	Unknown	DAC2-CRS	DAC2-CRS	N/A	04/04/2017	N/A

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



#### 4.2.7 ROS uses real time validation, files are validated at upload and are reflected in the Revenue Record. Click “Close” to return to Client Services screen in order to rectify the issues outlined and re-submit the xml file.



#### 4.3 Agent submitting online DAC2-CRS Form<sup>4</sup>.

**DAC2-CRS online form provides for a maximum of 50 Account Reports, multiple submissions of DAC2-CRS online form are acceptable.**

The form may be saved and edited at a later stage.  
Mandatory fields are marked with a red \*

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

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

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

GAEILGE ENGLISH ROS HELP TEST EXIT

### Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

**Client Search**

Search by registration number:

☐ Tax Registrations ☒ Reporting Obligations

Search by name:

**Your Client List**

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

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

**Last 10 Clients Accessed**

#### 4.3.2 Under “Complete a Form On-Line” Agent selects “DAC2-CRS” from the dropdown list. Click “Submit”.

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

AGENT SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

GAEILGE ENGLISH ROS HELP TEST EXIT

**TEST**

No current tax clearance certificate.

### File a Return

**Complete a Form Online**


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

**Upload Form(s) Completed Offline**

<sup>4</sup> Refer to [OECD issued CRS schema](#) for instructions on completing fields.

4.3.3 Complete Step 1-3, click “Continue” to go to next step.

4.3.4 Step 1: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

**DAC2 - CRS Online Return**

### DAC2 - CRS Online Return Facility

This facility provides Reporting Financial Institutions (FIs) with an option to manually complete their DAC2 - CRS return online, as an alternative to the file upload option. When a submission is made through this facility, a return will be automatically generated on behalf of the FI, based on the customer registration details as set out below, and the user input.

For a description of the fields contained in this form, please refer to the CRS XML Schema and related User Guide.

Step 1 of 3

\* Denotes Required Field

**MessageSpec**

**SendingCompanyIN:**

**Warning:**

\* **MessageTypeIndic:**

- ☐ CRS701 (new information)
- ☐ CRS702 (corrections/deletions)
- ☐ CRS703 (nil-return)

\* **ReportingPeriod:**

DDMMYYYY

Back

Save

Continue



- 4.3.5 Step 2: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

Revenue  
Corporation  
Web Tax and Customs

## DAC2 - CRS Online Return

Step 2 of 3

• Denotes Required Field

ReportingFI

ResCountryCode:

TIN:


Name:

• Address CountryCode:

Address:

[Back](#) [Save](#) [Continue](#)

4.3.6 Step 3: Complete the relevant sections and click “Continue”. You may click “Back” or “Save” at any stage.

**DAC2 - CRS Online Return**

Step 3 of 3

\* Denotes Required Field

AccountReport (#1) [\(Remove this Account Report\)](#)

**Account Number**

\* AccountNumber:

AcctNumberType:

UndocumentedAccount:

ClosedAccount:

DormantAccount:

**Account Holder**

\* AccountHolder: ☒ Individual  
☐ Organisation

\* ResCountryCode:

\* TIN:

IssuedBy:

**\* Name:**

nameType:	<input type="text" value="Please Select"/>
PrecedingTitle:	<input type="text"/>
Title:	<input type="text"/>

**\* FirstName:**

xmlnsNameType	<input type="text" value="e.g. Given Name, Forename"/>
MiddleName:	<input type="text"/>
xmlnsNameType	<input type="text" value="e.g. Middle name, Maiden"/>
NamePrefix:	<input type="text"/>
xmlnsNameType	<input type="text" value="e.g. Prefix for LastName,"/>

**\* LastName:**

xmlnsNameType	<input type="text" value="e.g. LastName, Surname"/>
GenerationIdentifier:	<input type="text" value="e.g. Jnr, Thr Third, III"/>
Suffix:	<input type="text" value="e.g. PhD, VC, QC"/>
GeneralSuffix:	<input type="text" value="e.g. Deceased, Retired.."/>

**\* Address:**

legalAddressType:

Please Select ▾

**\* CountryCode:**

Please Select ▾

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

**\* City:**

CountrySubentity:

4.3.7 Additional payment may be added by clicking “Add Payments”.

BirthInfo:

BirthDate:

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

City:

CitySubentity:

CountryCode:

FormerCountryName:

Account Balance & Payments

\* AccountBalance:

<input type="text"/>	EUR
value	currCode

Add Payments

Back

Save

Add new Account Report

Submit

4.3.8 Enter additional information. Click “Next”.

Account Balance & Payments

\* AccountBalance:

<input type="text" value="1"/>	EUR
value	currCode

Add Payments

Payment 1: [\(Remove\)](#)

\* Type:

\* PaymentAmnt:

<input type="text"/>	EUR
value	currCode

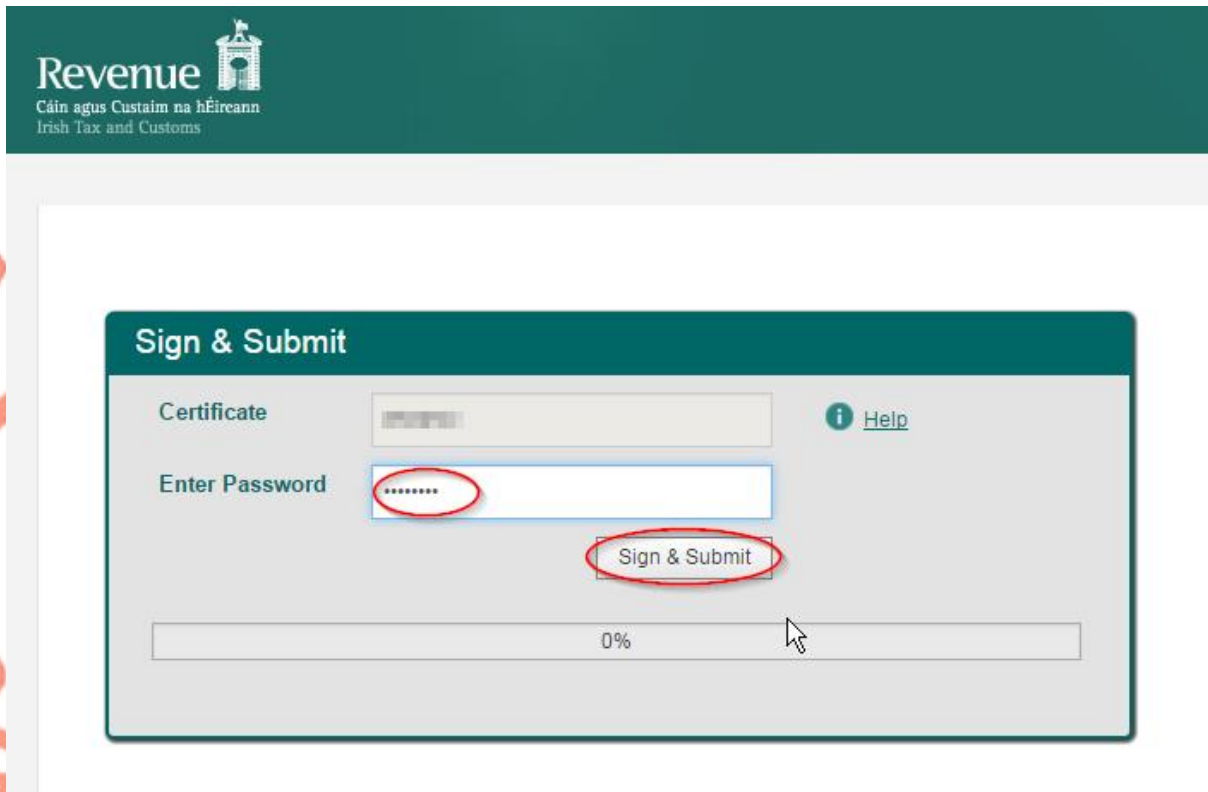
Back

Save

Next



## 4.3.9 Agent enters Password and clicks “Submit”.



## 4.3.10 Click “Go to ROS” to return to Client Services page.



**Thank you.**

**Your DAC2-CRS Online Return has been submitted.**

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 4030108398.

**Go to ROS →**

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

**Revenue**  
Cian agus Cúnamh na hÉireann  
Irish Tax and Customs

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

LANGUAGE: ENGLISH ROS HELP TEST EXIT

**DAC2 - 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
6703372473L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	27/04/2017	N/A
6030295425K	DAC2			Reporting Entity Registr	N/A	25/04/2017	N/A
5296442547N	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	25/04/2017	N/A
4030108398L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
4182313520L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	20/04/2017	N/A
5549138719E	DAC2			Reporting Entity Registr	N/A	05/04/2017	N/A

4.3.12 The following notice appears which the Agent may wish to print for their records. Click "Close" to return to Revenue Record.

**Revenue**  
Cian agus Cúnamh na hÉireann  
Irish Tax and Customs

**DAC2 - CRS Status Message**

✓ Accepted

Your DAC2-CRS Online Return with message reference id 201603391893KHM5958 has passed Revenue validation and has been submitted successfully.

Please find a copy of your DAC2-CRS return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><crs:CRS_OECD xmlns:crs="urn:oecd:ties:crs:v1" xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1" xmlns:stf="urn:oecd:ties:crs:stf:v1">
  <crs:MessageSpec>
    <crs:SendingCompanyIN>E</crs:SendingCompanyIN>
    <crs:TransmittingCountry>IE</crs:TransmittingCountry>
    <crs:ReceivingCountry>IE</crs:ReceivingCountry>
    <crs:MessageType>CRS</crs:MessageType>
    <crs:Warning/>
    <crs:MessageRefId>201603391893KHM5958</crs:MessageRefId>
    <crs:MessageTypeIndic>CRS701</crs:MessageTypeIndic>
    <crs:ReportingPeriod>2016-01-01</crs:ReportingPeriod>
    <crs:Timestamp>2017-04-27T12:35:54Z</crs:Timestamp>
  </crs:MessageSpec>
  <crs:CrsBody>
    <crs:ReportingFI>
      <crs:ResCountryCode>IE</crs:ResCountryCode>
      <crs:IN_IssuedBy>IE</crs:IN_IssuedBy>
      <crs:IN_IssueType>TIN</crs:IN_IssueType>
      <crs:Name>DAC2</crs:Name>
      <crs:Address>
        <cfc:CountryCode>IE</cfc:CountryCode>
        <cfc:AddressFree>ADD,
      </cfc:AddressFree>
      </crs:Address>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD0</stf:DocTypeIndic>
        <stf:DocRefId>201603391893KHM5958</stf:DocRefId>
      </crs:DocSpec>
    </crs:ReportingFI>
    <crs:ReportingGroup>
      <crs:AccountReport>
        <crs:DocSpec>
          <stf:DocTypeIndic>OECD1</stf:DocTypeIndic>
          <stf:DocRefId>201603391893KHM5958</stf:DocRefId>
        </crs:DocSpec>
        <crs:AccountNumber>0001</crs:AccountNumber>
        <crs:AccountHolder>
          <crs:Individual>
            <crs:ResCountryCode>IE</crs:ResCountryCode>
            <crs:TIN>0000012A</crs:TIN>
            <crs:Name>
              <crs:PrecedingTitle/>
              <crs:Title/>
              <crs:FirstName>TEST</crs:FirstName>
              <crs:MiddleName/>
              <crs:NamePrefix/>
              <crs:LastName>TESTNAME</crs:LastName>
            </crs:Name>
          </crs:Individual>
        </crs:AccountHolder>
      </crs:AccountReport>
    </crs:ReportingGroup>
  </crs:CrsBody>
</crs:CRS_OECD>
```

```
<crs:GenerationIdentifier/>
<crs:Suffix/>
<crs:GeneralSuffix/>
</crs:Name>
<crs:Address>
  <cfc:CountryCode>IE</cfc:CountryCode>
  <cfc:AddressFix>
    <cfc:Street/>
    <cfc:BuildingIdentifier/>
    <cfc:SuiteIdentifier/>
    <cfc:FloorIdentifier/>
    <cfc:DistrictName/>
    <cfc:POB/>
    <cfc:PostCode/>
    <cfc:City>ADDRESS ADDRESS</cfc:City>
    <cfc:CountrySubentity/>
  </cfc:AddressFix>
</crs:Address>
<crs:BirthInfo>
  <crs:City/>
  <crs:CitySubentity/>
  <crs:CountryInfo>
    <crs:FormerCountryName/>
  </crs:CountryInfo>
  <crs:BirthInfo>
</crs:Individual>
</crs:AccountHolder>
<crs:AccountBalance currCode="EUR">100</crs:AccountBalance>
</crs:AccountReport>
</crs:ReportingGroup>
</crs:CrBody>
</crs:CRS_OECD>
```

A blue button with the word "Close" in white text, circled in red.

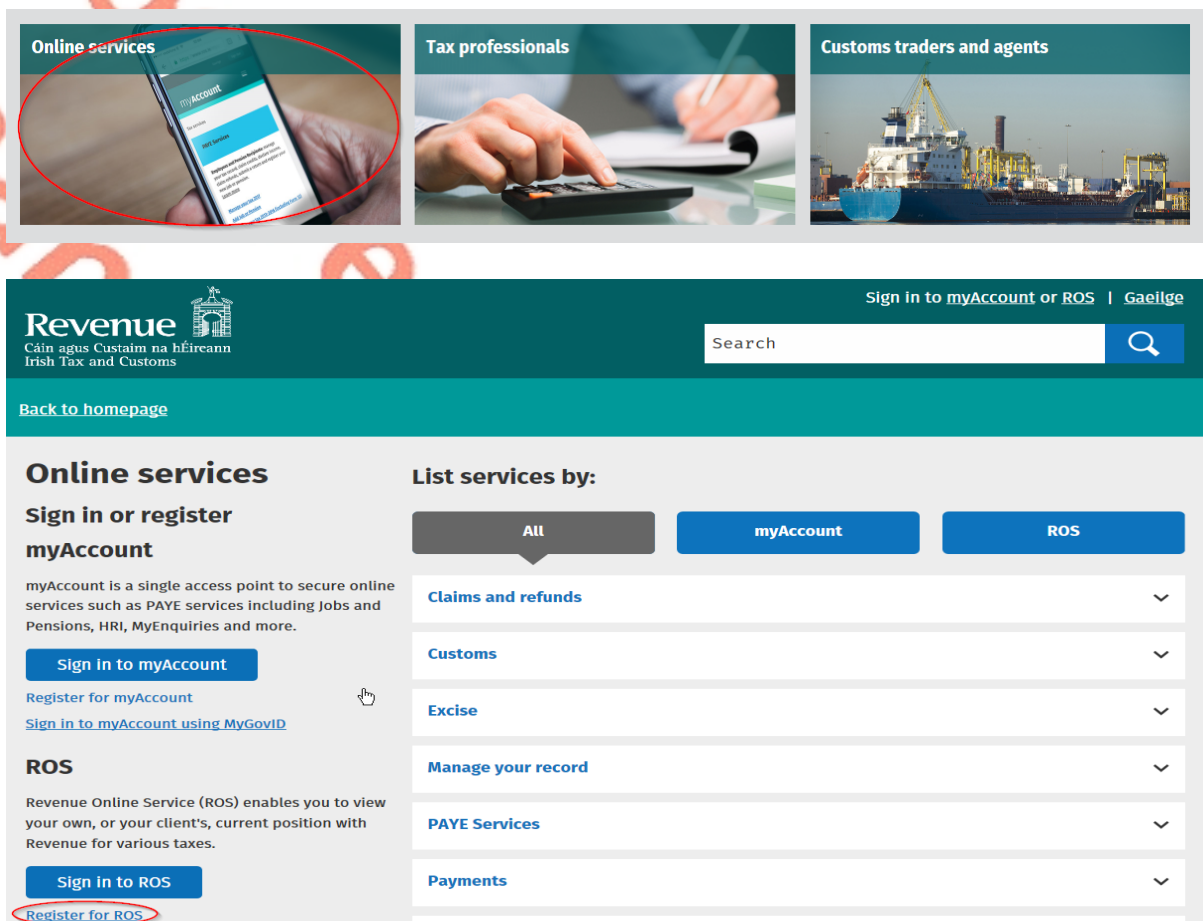
## 5. Appendix I – ROS Registration & Reporting Entity Registration

### 5.1 Register for ROS

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

The Customer must register for ROS using the Tax Registration Number provided by Revenue. If the Customer does not have a Tax Registration Number but has a DAC2-CRS Reporting Obligation in Ireland please see Section 5.2 in order to obtain a Reporting Entity Number.

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



**Online services**

**Sign in or register myAccount**

myAccount is a single access point to secure online services such as PAYE services including Jobs and Pensions, HRI, MyEnquiries and more.

[Sign in to myAccount](#)

[Register for myAccount](#)

[Sign in to myAccount using MyGovID](#)

**ROS**

Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes.

[Sign in to ROS](#)

[Register for ROS](#)

**List services by:**

All myAccount ROS

Claims and refunds

Customs

Excise

Manage your record

PAYE Services

Payments

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

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

## 5.2 Register as a Reporting Entity

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

If the Customer does not have a Tax Reference number and is not registered for ROS, but is obliged to fulfil a DAC2-CRS Reporting Obligation, the Customer must register with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer registers as a Reporting Entity, it will only be able to fulfil its DAC2-CRS Reporting obligations, that is, it is not required to file tax returns e.g. Corporate Tax returns.

In order to register as a reporting Entity, the Customer must contact VIMA on +353 42 9353337. The Customer will be issued with a Reporting Entity Registration Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).



## 6. Appendix II – Agent Creating Reporting Entity Number

### 6.1 Creating a Reporting Entity as an Agent

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

If the Customer does not have a Tax Reference Number and is not registered on ROS but is obliged to register on ROS to fulfil a DAC2-CRS Reporting Obligation, the Agent must register the Customer with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer is registered as a Reporting Entity, the Customer will only be able to fulfil its DAC2-CRS Reporting obligations, that is, the Customer is not required to file tax returns e.g. Corporate Tax returns. Where a Client already has an Irish Tax Registration Number or Reporting Entity Number, this option should not be used as it will create duplicate filing obligations.

When an Agent is registering a Customer as a Reporting Entity for DAC2-CRS Reporting purposes, it is possible for an Agent to register a DAC2-CRS Reporting Obligation at the same time. The process is set out in steps 6.1.1 to 6.1.12 below.

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

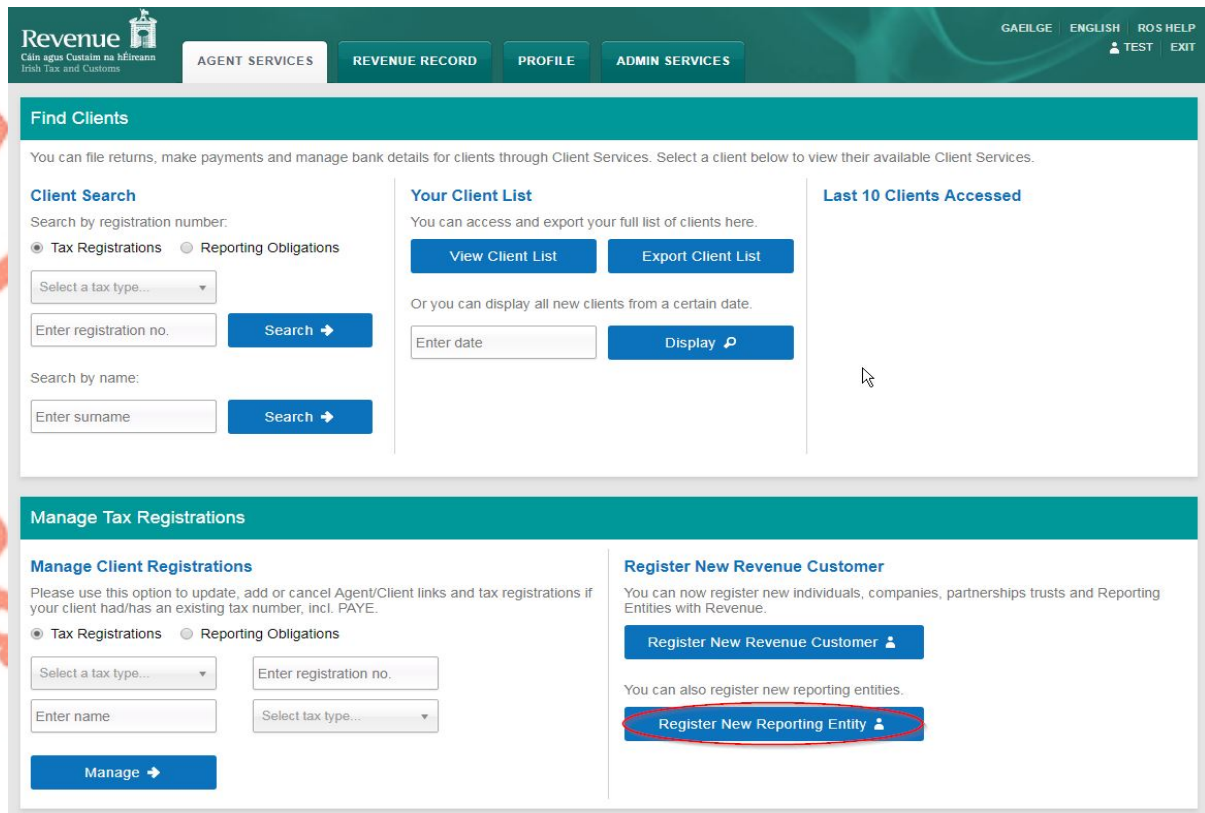
- Email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

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

- Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and DAC2-CRS
- Telephone at **+353 42 9353337**

## 6.1.1 Log into ROS.

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



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Irish Tax and Customs

AGENT SERVICES | REVENUE RECORD | PROFILE | ADMIN SERVICES

GAEILGE | ENGLISH | ROS HELP  
TEST | EXIT

### Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

**Client Search**  
Search by registration number:  
☒ Tax Registrations ☐ Reporting Obligations  
 Select a tax type...  
 Enter registration no.

Search by name:  
 Enter surname

**Your Client List**  
You can access and export your full list of clients here.  
   
 Or you can display all new clients from a certain date.  
 Enter date

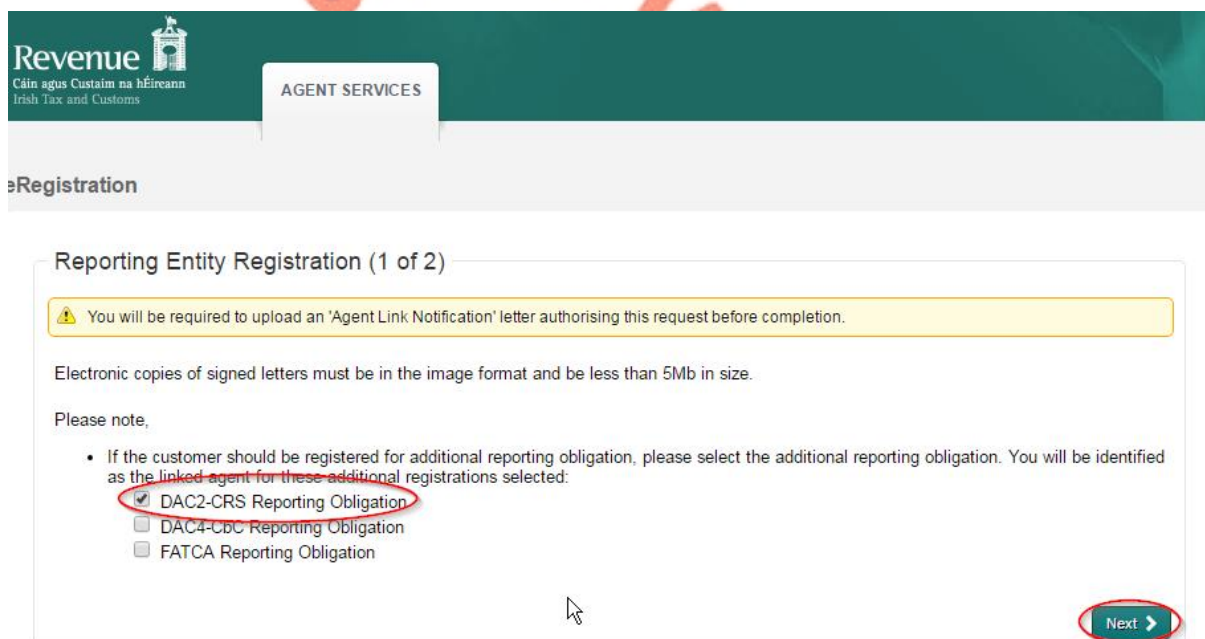
**Last 10 Clients Accessed**

### Manage Tax Registrations

**Manage Client Registrations**  
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.  
☒ Tax Registrations ☐ Reporting Obligations  
 Select a tax type... Enter registration no.  
 Enter name Select tax type...

**Register New Revenue Customer**  
You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.  
  
 You can also register new reporting entities.

## 6.1.3 Select “DAC2-CRS Reporting Obligation” and click “Next”.



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AGENT SERVICES

### 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-CRS Reporting Obligation
  - ☐ DAC4-CBC Reporting Obligation
  - ☐ FATCA Reporting Obligation

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

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Irish Tax and Customs

AGENT SERVICES

eRegistration

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

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

Reporting Entity

Reporting Entity name \*

Address Line 1 \*

Address Line 2 \*

Address Line 3

Address Line 4

Eircode

Email Address

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number

Responsible Officer \*

Cancel

Back Next

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

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Irish Tax and Customs

AGENT SERVICES

eRegistration

DAC2-CRS Registration

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

Cancel

Back Next

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

When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion.

\*\* Standard Agent Link form may also be used \*\*

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Irish Tax and Customs

**AGENT SERVICES**

**eRegistration**

**Summary**

**Customer Registration Request (Reporting Entity)**

Registered Contact Details

Reporting Entity name	a
Address Line 1	b
Address Line 2	c
Responsible Officer	a

DAC2-CRS Reporting Obligation Details

Registration Commencement Date	20/10/2016
--------------------------------	------------

**!** 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](#).



Test confirms that ROS PROJECT ( ) is to act as the agent in respect of the following reporting obligations.

### Customer Registration Request(Reporting Entity)

DAC2-CRS Reporting Obligation (New)

### Registered Contact Details

Name

Test

Address

Test 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 \_\_\_\_\_

- 6.1.7 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Select the box “DAC2-CRS” and click “Add Attachment”.

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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 reporting obligations the attachment is relevant to by checking the boxes.

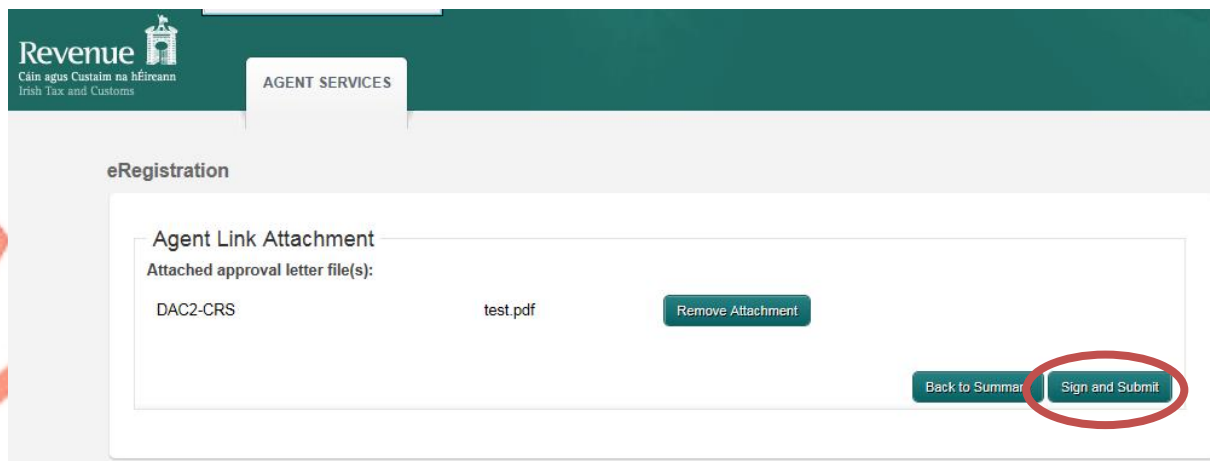
☐ DAC2-CRS

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



## 6.1.8 Click “Sign and Submit”.

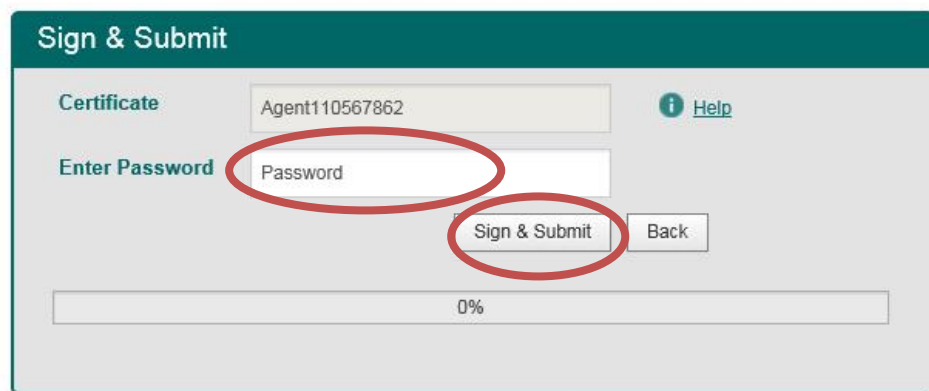


## 6.1.9 The Agent will be redirected to the Sign &amp; Submit screen. Enter the ROS Password and click “Sign and Submit”.



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.



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

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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 **6600955672Q**

eRegistration summary:

Action	Status
Register and Link DAC2-CRS	Success

To return to Agent Services click on Agent Services tab.

**OK**

6.1.11 The Agent will receive a new notification in the Client Revenue Record to confirm a DAC2-CRS Reporting Entity registration. Click on the Notice Number for confirmation of the registration.

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

LANGUAGE: ENGLISH ROS HELP TEST EXIT

DAC2 - Inbox Messages 1

Search by: Select Search Method View Latest Messages 1

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
	<b>6030295425K</b>	DAC2			Reporting Entity Registr	N/A	25/04/2017	N/A
	5299442547N	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	25/04/2017	N/A
	4030108398L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
	4192313520L	DAC2	Unknown	DAC2-CRS	DAC2-CRS	N/A	20/04/2017	N/A

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



Notice Number: 5509195430L

This is a notice of the Registration Submitted to Revenue Commissioners on 11/04/2017

Date Submitted: 11/04/2017

**eRegistration****Customer Registration Request (Reporting Entity)**

Registered Company Name TEST 1234

## Registered Contact Details

Reporting Entity name TEST 1234

Address Line 1 TEST

Address Line 2 TEST

Responsible Officer TEST 1234

## DAC2-CRS Reporting Obligation Details

Registration Commencement Date 11/04/2017

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

Print &gt;

- ❖ After completion of this process, the agent should allow up to 3 working days for the DAC2-CRS reporting entity to be registered.

## 7. Appendix III – DAC2-CRS Additional Schema Guidance

### 7.1 CRS Naming Conventions

#### 7.1.1 FI MessageRefID format

<b>Element:</b>	MessageRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	<reporting_year><FI_Revenue_customer_number>MS<FI_Message_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• &lt;FI_Revenue_customer_number&gt; FI's Revenue customer number (Tax number or Reporting Entity registration number)</li> <li>• 'MS' indicates that this is a MessageRefID</li> <li>• &lt;FI_Message_uid&gt; A unique id for each message submitted to Revenue. The unique id could be a sequential number or a timestamp or another unique identifier of the FI's choosing.</li> </ul> <p>In circumstances where MessageRefIDs are generated by disparate systems within a Financial Institution, and the MessageRefIDs are for use in messages that are to be submitted to Revenue, the MessageRefIDs should include a unique identifier for their system of origin within the &lt;FI_Message_uid&gt; element in order to ensure uniqueness of the MessageRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at the Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the MessageRefID within the namespace for that Financial Institution. Note: the term 'message' refers to what is also often called a 'file' or a 'return'.</p>

<b>Examples:</b>	<p><b>Example 1 - FI_Message_uid is a sequential number</b></p> <p>First message sent by an FI</p> <p>20163346602FHMS0001</p> <p><b>Where:</b></p> <p>2016 is the year of the reporting period</p> <p>3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)</p> <p>MS indicates that this is a MessageRefID</p> <p>0001 is the unique Message_uid for this message</p> <p>Second message sent by an FI</p> <p>20163346602FHMS0002</p>
------------------	--



**Example 2 - FI\_Message\_uid is a timestamp****Message sent by an FI**

20163346602FHMS1472142039115

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

MS indicates that this is a MessageRefID

1472142039115 is the unique Message\_uid for this message

**Example 3 - FI\_Message\_uid is generated from disparate systems within a FI and using a sequential number****First message sent by an FI from 'System A'**

20163346602FHMSSysA0001

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

MS indicates that this is a MessageRefID

SysA indicates that this message was generated by System A 0001 is the unique Message\_uid for this message

**Second message sent by an FI from 'System A'**

20163346602FHMSSysA0002

**Example where first message sent by an FI from 'System B'**

20163346602FHMSSysB0001

**Example 2 - FI\_Message\_uid is a timestamp****Message sent by an FI**

20163346602FHMS1472142039115

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

MS indicates that this is a MessageRefID

1472142039115 is the unique Message\_uid for this message

**Example 3 - FI\_Message\_uid is generated from disparate systems within a FI and using a sequential number****First message sent by an FI from 'System A'**

20163346602FHMSSysA0001

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

MS indicates that this is a MessageRefID

SysA indicates that this message was generated by System A 0001 is the unique Message\_uid for this message

**Second message sent by an FI from 'System A'**

20163346602FHMSSysA0002

**Example where first message sent by an FI from 'System B'**

20163346602FHMSSysB0001

## 7.1.2 FI DocRefID format for use within the ReportingFI Element

<b>Element:</b>	DocRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	<reporting_year><FI_Revenue_customer_number>FI<ReportingFI_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• &lt;FI_Revenue_customer_number&gt; FI's Revenue customer number (Tax number or Reporting Entity registration number)</li> <li>• 'FI' indicates that this is a DocRefID for use within the ReportingFI Element</li> <li>• &lt;ReportingFI_uid&gt; A unique id for each ReportingFI Element. This could be a sequential number or a timestamp or another unique identifier of the FI's choosing.</li> </ul> <p>In circumstances where DocRefIDs are generated by disparate systems within a Financial Institution, and the DocRefIDs are for use in messages to be submitted to Revenue, the DocRefIDs should include a unique identifier for their system of origin within the &lt;ReportingFI_uid&gt; element in order to ensure uniqueness of the DocRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at a Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the DocRefID within the namespace for that Financial Institution.</p>

<b>Examples:</b>	<p><b>Example 1 DocRefID within the ReportingFI Element is a sequential number</b></p> <p><b>DocRefID for first message sent by an FI</b></p> <p>20163346602FHFIO0000000001</p> <p><b>Where:</b></p> <p>2016 is the year of the reporting period</p> <p>3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)</p> <p>FI indicates that this is a DocRefID for use within the ReportingFI Element</p> <p>0000000001 is the unique id for the ReportingFI Element</p> <p>Where a subsequent message is sent by the FI to correct details within the ReportingFI Element, a new DocRefID within the ReportingFI Element should be included. The format of the DocRefID, using a sequential number, should be as follows:</p> <p>20163346602FHFIO0000000002 <sup>5</sup></p>
------------------	---

<sup>5</sup> [OECD issued CRS schema](#)

**Example 2 DocRefID within the ReportingFI element is a timestamp**

20163346602FHHFI1472142039115

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

FI indicates that this is a DocRefID for use within the ReportingFI Element  
1472142039115 is the unique id for the ReportingFI Element

**Example 3 DocRefID within the ReportingFI element is generated from disparate systems within a FI and using a sequential number****First message sent by an FI from 'System A'**

20163346602FHHFSysA0000000001

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

FI indicates that this is a DocRefID for use within the ReportingFI Element  
SysA indicates that this message was generated by System A 0000000001 is the unique id for this ReportingFI Element

Where a subsequent message is sent by the FI from 'System A', correcting a detail within the ReportingFI Element according to the correction process and including a new DocRefID within the ReportingFI Element, the DocRefID (using a sequential number) should be as follows:

20163346602FHHFSysA0000000002



## 7.1.3 FI DocRefID format for use within the AccountReport Element

<b>Element:</b>	DocRefID
<b>Datatype:</b>	xsd:string
<b>Pattern:</b>	<reporting_year><FI_Revenue_customer_number>AR<AccountReport_uid>
<b>Description:</b>	<ul style="list-style-type: none"> <li>• &lt;reporting_year&gt; Year of the reporting period</li> <li>• &lt;FI_Revenue_customer_number&gt; FI's Revenue customer number (Tax number or Reporting Entity registration number)</li> <li>• 'AR' indicates that this is a DocRefID for use within the AccountReport Element</li> <li>• &lt;AccountReport_uid&gt; A unique id for each AccountReport Element. This could be a sequential number or another unique identifier of the FI's choosing.</li> </ul> <p>In circumstances where DocRefIDs are generated by disparate systems within a Financial Institution, and the DocRefIDs are for use in messages to be submitted to Revenue, the DocRefIDs should include a unique identifier for their system of origin within the &lt;AccountReport_uid&gt; element in order to ensure uniqueness of the DocRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at a Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the DocRefID within the namespace for that Financial Institution.</p>

<b>Examples:</b>	<p><b>Example 1 DocRefID within the AccountReport Element is a sequential number</b></p> <p><b>The first AccountReport Element includes the following DocRefID</b></p> <p>20163346602FHAR0000000001</p> <p><b>Where:</b></p> <p>2016 is the year of the reporting period</p> <p>3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)</p> <p>AR indicates that this is a DocRefID for use within the AccountReport Element</p> <p>0000000001 is the unique id for this AccountReport Element</p> <p><b>The second AccountReport Element within the same message includes the following DocRefID</b></p> <p>20163346602FHAR0000000002</p> <p><b>Where:</b></p> <p>2016 is the year of the reporting period</p> <p>3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)</p> <p>AR indicates that this is a DocRefID for use within the AccountReport Element</p> <p>0000000002 is the unique id for this AccountReport Element</p>
------------------	---

**Example 2 DocRefID within the AccountReport Element is generated from disparate systems within a FI and using a sequential number**

The DocRefID within the first AccountReport element generated by 'System A' includes the following DocRefID

20163346602FHARSysA0000000001**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

AR indicates that this is a DocRefID for use within the AccountReport Element

SysA indicates that this message was generated by System A 0000000001 is the unique id for this AccountReport Element

**The second AccountReport Element within the same message includes the following DocRefID:**

20163346602FHARSysA0000000002

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

AR indicates that this is a DocRefID for use within the AccountReport Element

SysA indicates that this message was generated by System A 0000000002  
is the unique id for this AccountReport Element

**Example 3 DocRefID within the AccountReport Element is generated from disparate systems within a FI and using a sequential number**

**The DocRefID within the first AccountReport element generated by 'System B' includes the following DocRefID**

20163346602FHARSysB0000000001

**Where:**

2016 is the year of the reporting period

3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)

AR indicates that this is a DocRefID for use within the AccountReport Element

SysB indicates that this message was generated by System B

0000000001 is the unique id for this AccountReport Element

## 7.2 CRS XML forbidden and restricted characters

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

Character	Description	Entity Reference
>	Greater Than	&gt;
'	Apostrophe	&apos;
"	Quotation Mark	&quot;

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

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



### 7.3 ROS Valid Characters

*Only the following characters are permitted:*

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

## 8. Appendix IV - Setting Sub-User Permissions on ROS

**This section details how to allow registration permissions on a ROS user sub certificate for DAC2-CRS Reporting Obligations.**

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

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

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

### 8.1 ROS Administrator logs onto ROS.

### 8.2 Click on “Admin Services”.



#### Administration Services

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

Search by: Surname ▼

Enter the search information:

Search

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000001			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000002			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000003			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000004			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000005			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000006			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000007			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000008			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000009			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000010			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000011			ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	1000000012			ACTIVE

Add New

View

Revise

MyEnquiries Permissions

Amend ROS Email Address

Revoke

Suspend

Restore

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

MY SERVICES
REVENUE RECORD
PROFILE
WORK IN PROGRESS
ADMIN SERVICES

#### Administration Services

TEST DATA

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

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input checked="" type="radio"/>	BLOGGS	JANE	321			ACTIVE
<input type="radio"/>	BLOGGS	JOE	123			ACTIVE

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

#### Other Functions

You can suspend all the added individual's Certificates by clicking on the **Suspend All** button.

You can restore all the added individual's Certificates by clicking on the **Restore All** button.

You can view a full list of permissions by clicking on the **View All Permissions** button.

You can set the Dual or Single Signature Requirements for forms/payments being submitted via ROS by clicking the **Set Signature Requirements** button.

You can view a full list of Signature Requirements by clicking the **View All Requirements** button.

Suspend All
Restore All
View All Permissions
Set Signature Requirements
View All Requirements

## 8.4 Select the Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.

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

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

**Revise Permissions** TEST DATA

You have selected : **JANE BLOGGS** ID Ref: **321** ◀ Back

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

**Permissions on Tax/Procedures Services**

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

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

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

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

### Permissions on Administration Services

• No: Permission not available, Yes: Permission available

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


All Administration Services

All No

All Yes

Confirm

The following screen confirms permissions.



MY SERVICES
REVENUE RECORD
PROFILE
WORK IN PROGRESS
ADMIN SERVICES

The permissions changes that you have specified for **JANE BLOGGS** are now in place.

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

OK

[ROS Help](#) | [Exit](#) | [Accessibility](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)  
[Eolas as Gaeilge](#)

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



## 9. Appendix V – ISO Country Codes

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

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