

Filing Guidelines for DAC2-Common Reporting Standard (CRS)

Part 38-03-26

Document last updated December 2020



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¹ Refer to OECD issued CRS schema for instructions on completing fields.

² Refer to OECD issued CRS schema for instructions on completing fields.

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.

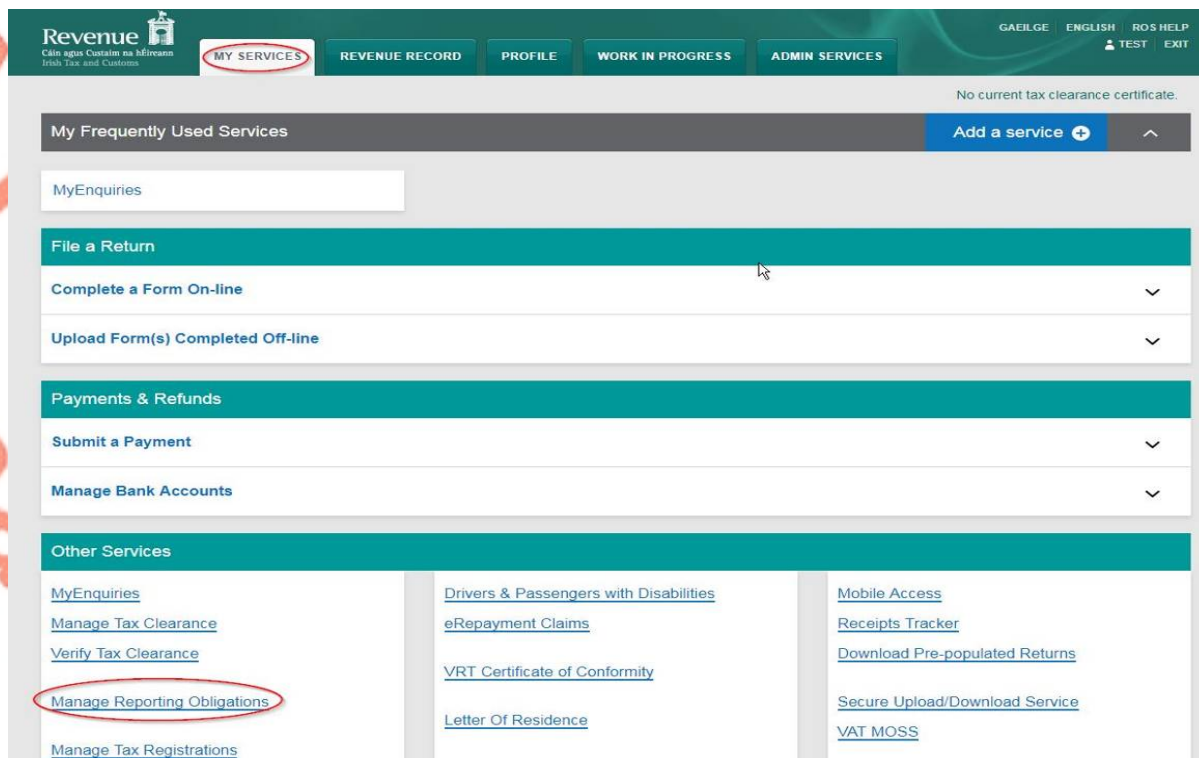


Figure 1: Customer My Services screen

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

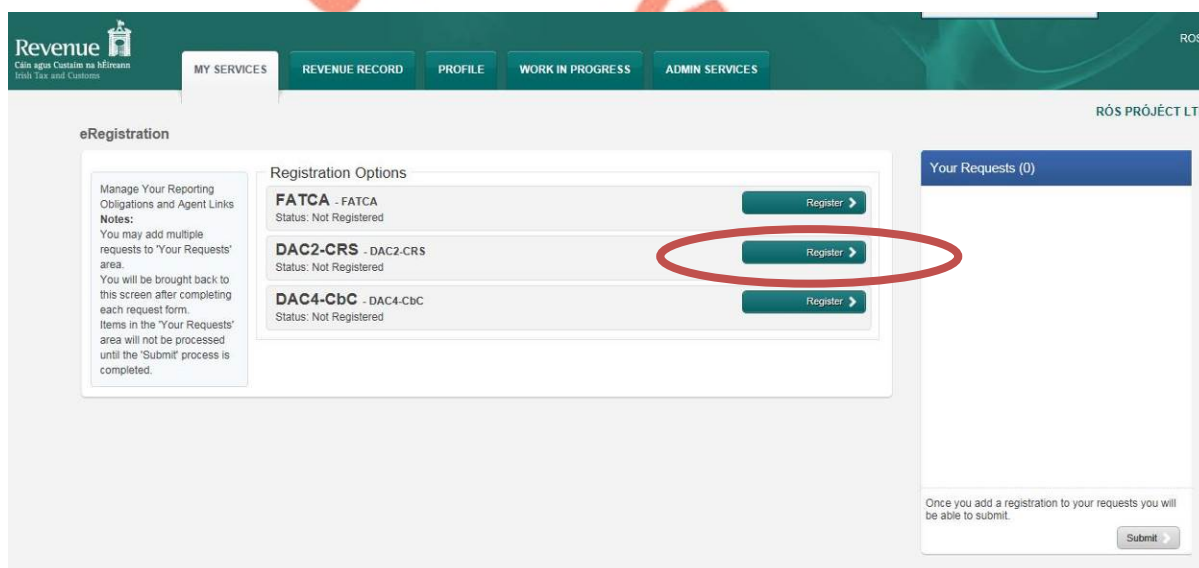


Figure 2: Customer DAC2-CRS registration screen

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

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

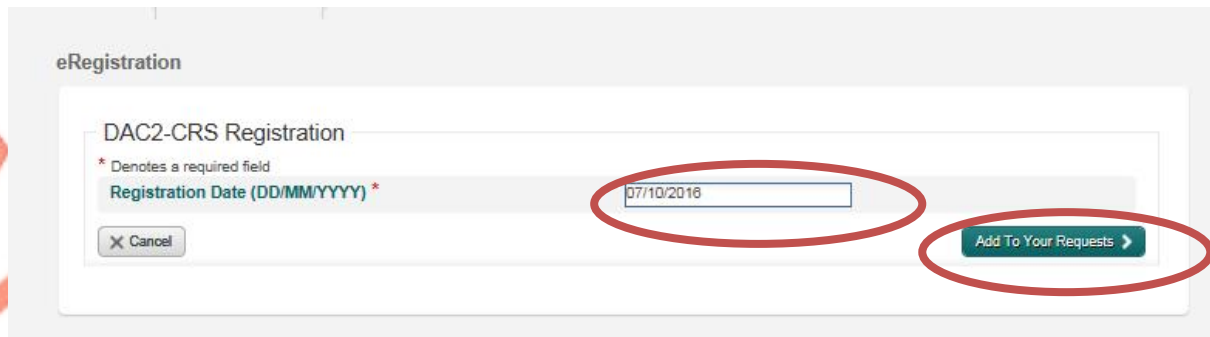


Figure 3: Customer DAC2-CRS registration screen

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

Registration Options

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

DAC2-CRS - DAC2-CRS
Status: In Requests

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

Your Requests (1)

[Register](#)
DAC2-CRS
[Edit](#) [Cancel](#)

Once you add a registration to your requests you will be able to submit. [Submit >](#)

Figure 4: Customer submit registration screen

- 1.1.6 Click “Sign and Submit”.

eRegistration

Summary

DAC2-CRS Reporting Obligation (New)

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

Figure 5: Customer sign and submit screen

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

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return

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

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

Sign & Submit

Certificate Test61200805 [Help](#)

Enter Password Password

Sign & Submit Back

0%

Figure 6: Customer sign and submit password screen

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

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Acknowledgement

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

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

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

Notice Number 5741814425G

eRegistration summary:

Action	Status	Comments
Register DAC2-CRS	Success	

To return to My Services page click the OK button

OK

Figure 7: Customer registration confirmation screen

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

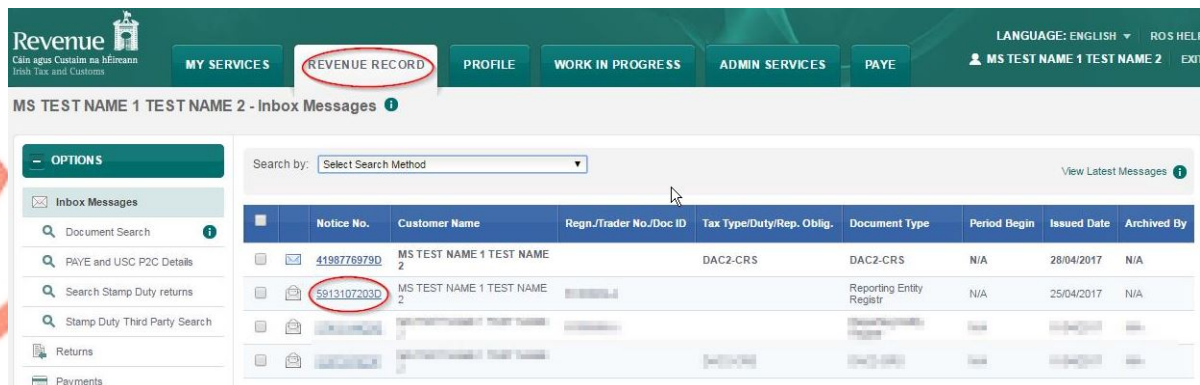


Figure 8: Customer Revenue Record screen

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

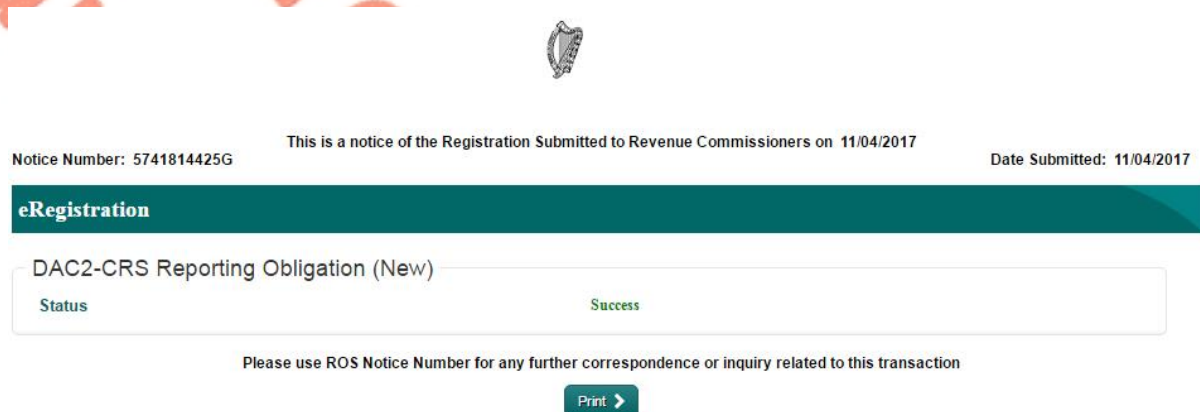


Figure 9: Customer registration confirmation screen

- ❖ 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 "Tain Services" tab, locate the Customer using Client Search or Client List.

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

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TAIN SERVICES | REVENUE RECORD | PROFILE | ADMIN SERVICES

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: [dropdown]
Enter registration no. [text] Search [button]
Search by name:
Enter surname [text] Search [button]

Your Client List
You can access and export your full list of clients here.
View Client List [button] Export Client List [button]
Or you can display all new clients from a certain date.
Enter date [text] Display [button]

Manage Tax Registrations

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

Register New Revenue Customer
You can now register new individuals, companies, partnerships and trusts with Revenue.
Register New Revenue Customer [button]
You can also register new reporting entities.
Register New Reporting Entity [button]

Properties

Find Properties
You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access.
View Property List [button] Export Property List [button]

Upload Form(s) Completed Offline
Select the type of return from the drop-down list to upload a return completed offline. You can upload a P35L file and any of the Financial or Withholding taxes through Client Services.
Select a return type: [dropdown]

Agent Employer Services
Request RPNs by file upload [button] Submit payroll by file upload [button]

Other Services
MyEnquiries [link]
Manage Financial Statements [link]
Upload Multiple Financial Statements [link]
Trust Register Functions [link]
P2C Search [link]
Mobile Access [link]
View Property History [link]

Revenue Home | ROS Help | Exit | Accessibility | Certificate Policy and Practice Statements | Privacy Policy | Terms & Conditions

Figure 10: Tain Services screen

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

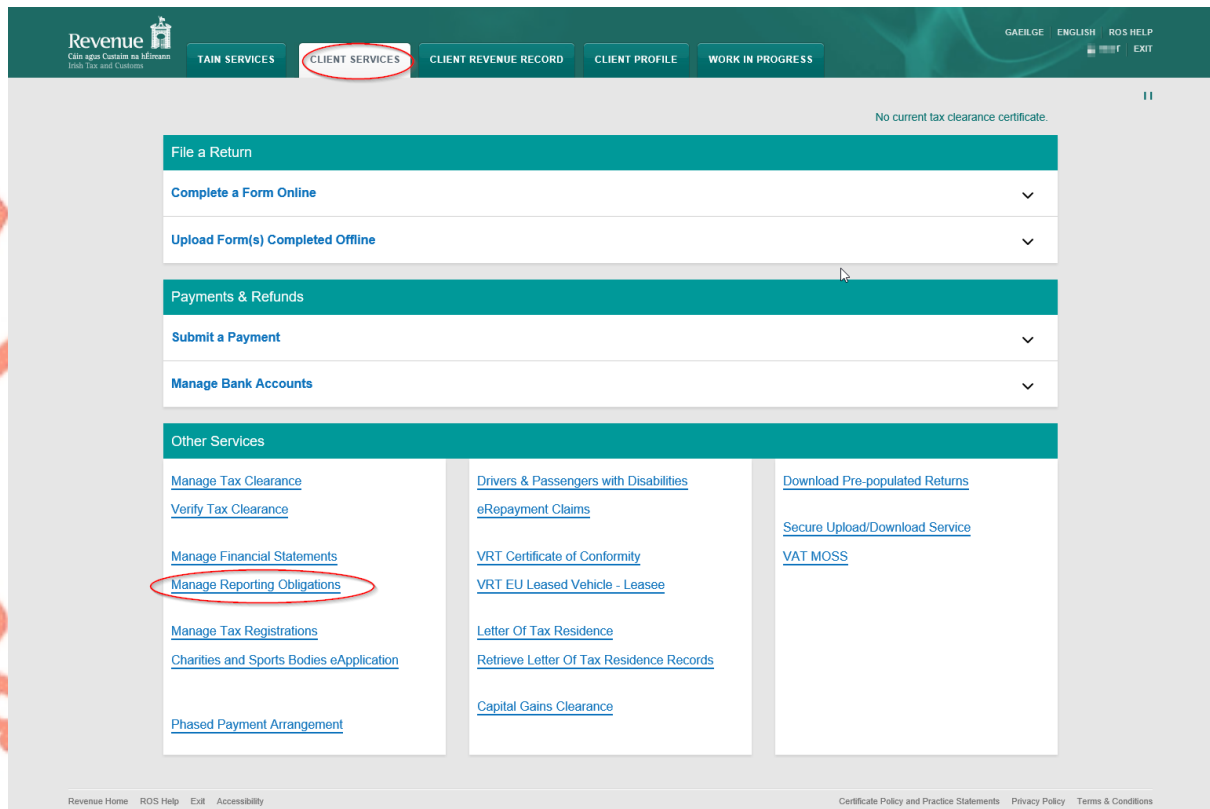


Figure 11: Agent Manage Reporting Obligations screen

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

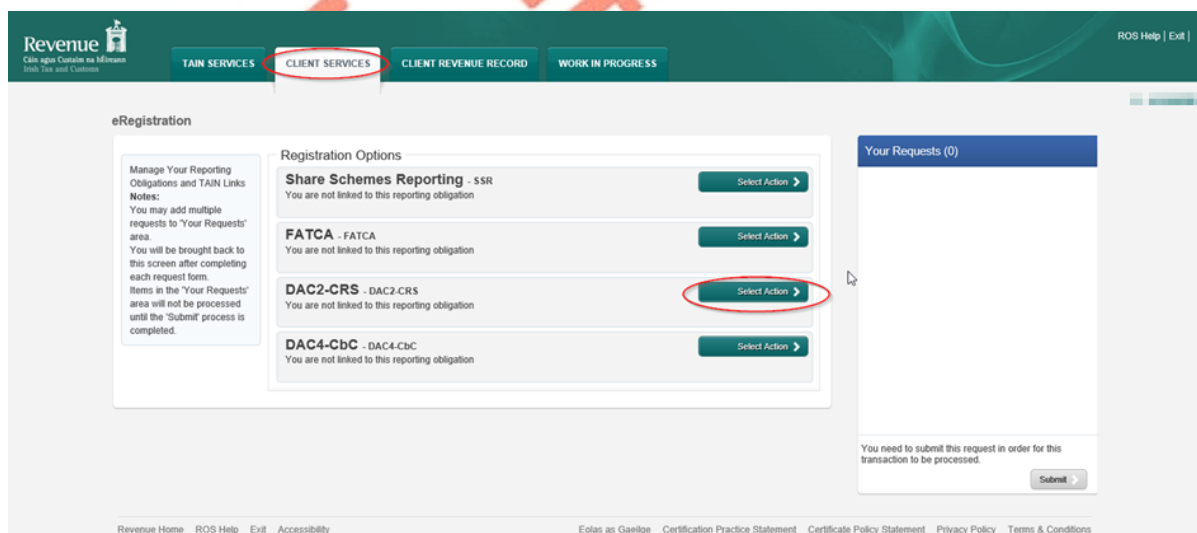


Figure 12: Agent DAC2-CRS registration screen

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

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

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

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

Registration Options

Share Schemes Reporting - SSR
You are not linked to this reporting obligation [Select Action](#)

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](#)

DAC4-CbC - DAC4-CbC
You are not linked to this reporting obligation [Select Action](#)

Your Requests (0)

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 13: Agent DAC2-CRS registration screen

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

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Request Confirmation

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

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

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

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

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

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Figure 14: Agent DAC2-CRS confirmation screen

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

Figure 15: Agent DAC2-CRS registration date screen

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

Figure 16: Agent DAC2-CRS registration submit screen

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

The screenshot shows the Revenue eRegistration portal. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'eRegistration' section is active, displaying a 'Summary' box. Inside the summary box, there is a text area for 'DAC2-CRS Reporting Obligation (New)'. Below this, a blue information box explains the 'Generate Client Consent Letter' button. The button itself is highlighted with a red circle. At the bottom of the page, there are links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 17: Agent generate consent letter

The screenshot shows the Revenue eRegistration portal. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'eRegistration' section is active, displaying a 'Summary' box. Inside the summary box, there is a text area for 'DAC2-CRS Reporting Obligation (New)'. Below this, a blue information box explains the 'Generate Client Consent Letter' button. The button itself is highlighted with a red circle. At the bottom of the page, there are links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 18: Agent consent letter

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

2.1.10 Once completed, click “Next”.

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

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

Revenue Home ROS Help Exit Accessibility

Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 19: Agent consent letter screen

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

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

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit |

eRegistration

TAIN Link Attachment

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

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

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

File* Browse...

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

☒ DAC2-CRS

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

Back Next

Revenue Home ROS Help Exit Accessibility

Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

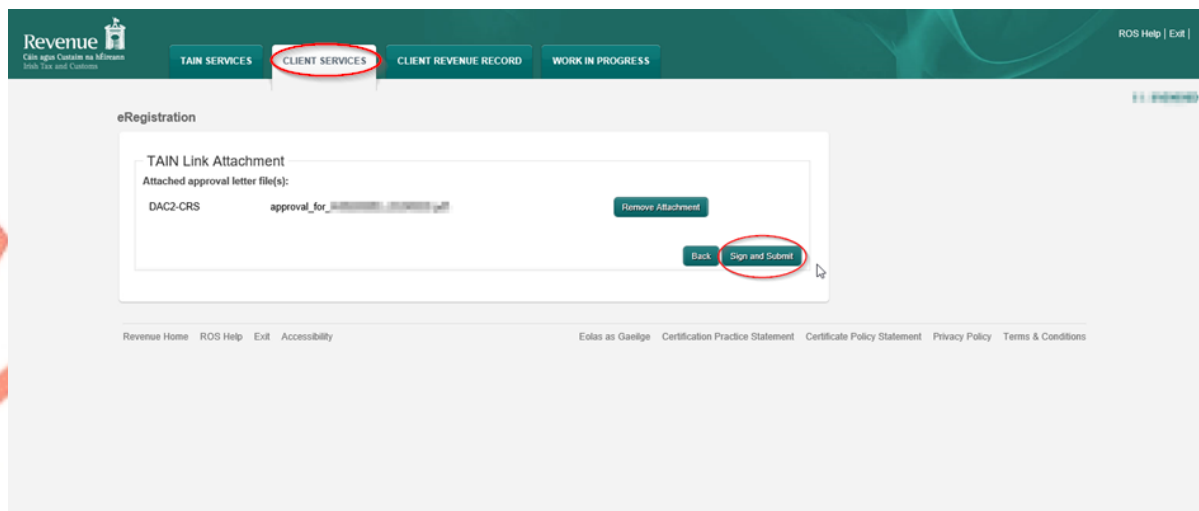


Figure 21: Agent sign and submit screen

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

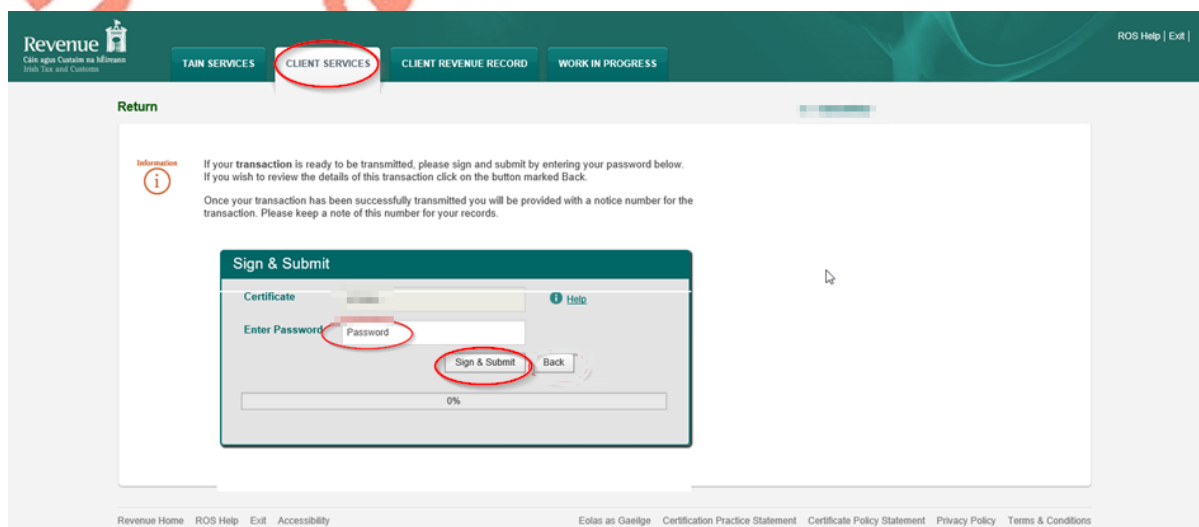


Figure 22: Agent sign and submit password screen

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

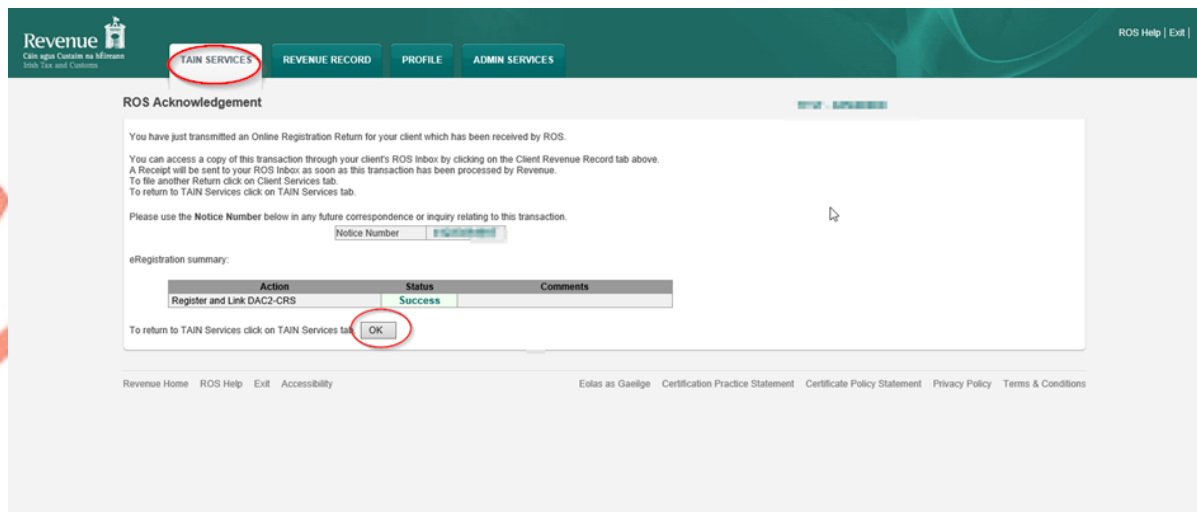


Figure 23: Agent DAC2-CRS confirmation screen

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

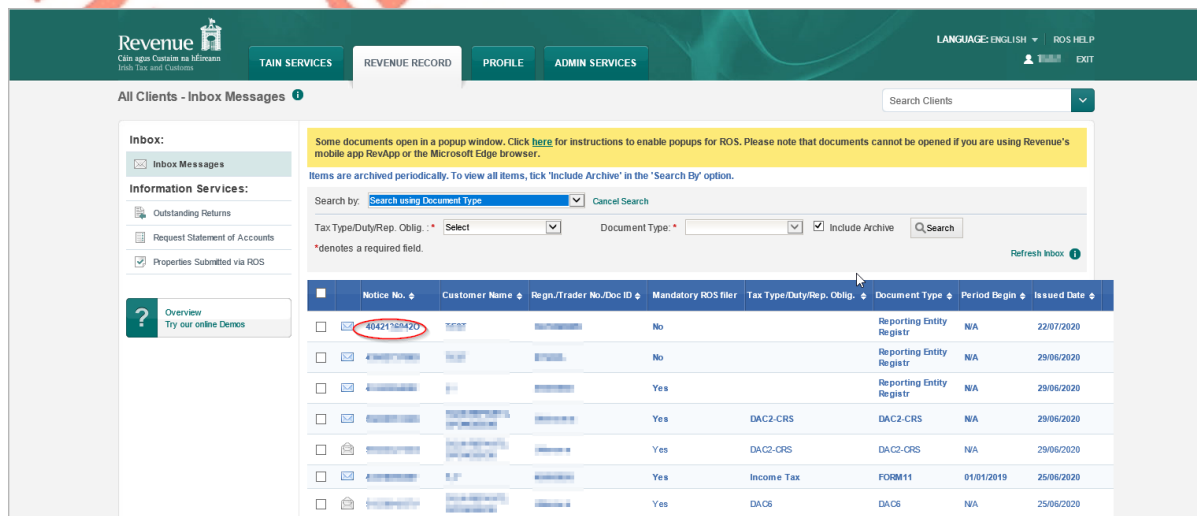


Figure 24: Agent Revenue Record screen

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



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 >

Figure 25: Agent DAC2-CRS registration confirmation screen

- ❖ 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 “Tain Services”.

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot shows the Revenue 'Tain Services' interface. The 'Manage Tax Registrations' section is highlighted with a red box. It contains the following elements:

- Manage Client Registrations:** A section with a 'Manage' button and a 'Select a tax type' dropdown.
- Register New Revenue Customer:** A section with a 'Register New Revenue Customer' button and a 'Select a tax type' dropdown.
- Properties:** A section with a 'View Property List' button and an 'Export Property List' button.
- Upload Form(s) Completed Offline:** A section with a 'Select a return type' dropdown.
- Agent Employer Services:** A section with a 'Request RPNs by file upload' button and a 'Submit payroll by file upload' button.
- Other Services:** A section with links for 'MyEnquiries', 'Manage Financial Statements', 'Upload Multiple Financial Statements', 'Trust Register Functions', 'P2C Search', and 'Mobile Access'.

Figure 26: Agent manage tax registration screen

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

The screenshot shows the 'Manage Tax Registrations' interface. On the left, under 'Manage Client Registrations', the 'Tax Registrations' radio button is selected. Below it, a dropdown menu for 'Tax Type' is set to 'Corporation Tax'. There are input fields for 'Enter registration no.' and 'Enter name'. A dropdown menu for 'Manage Reporting Obl...' is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (the latter is highlighted with a blue bar and a hand cursor). To the right of this dropdown is a 'Manage' button with a right-pointing arrow. On the right side of the screen, there is a section titled 'Register New Revenue Customer' with buttons for 'Register New Revenue Customer' and 'Register New Reporting Entity'.

Figure 27: Agent manage Client registrations screen

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

This screenshot shows the same 'Manage Tax Registrations' interface as Figure 27, but with the 'Reporting Obligations' radio button selected. The 'Select a reporting obli...' dropdown menu is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted with a blue bar and a hand cursor). The 'Manage' button with the right-pointing arrow remains highlighted.

Figure 28: Agent manage Client registration screen

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

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

The screenshot displays the Revenue eRegistration interface. At the top, the Revenue logo and navigation tabs (TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, WORK IN PROGRESS) are visible. The 'CLIENT SERVICES' tab is selected. The main content area is titled 'eRegistration' and contains a sidebar with instructions on managing reporting obligations. The central 'Registration Options' section lists several reporting obligations: Share Schemes Reporting (SSR), Suspicious Transaction Reports (STR), FATCA (FATCA), DAC2-CRS (DAC2-CRS), and DAC4-CbC (DAC4-CbC). For each obligation, there is a 'Select Action' button. The 'DAC2-CRS' section is highlighted with a red circle, and its 'Select Action' button is also circled. Below this, three options are listed: 'Add and link to a new registration', 'Link and cease an existing registration', and 'Link only to an existing registration'. The 'Link only to an existing registration' option is circled in red. To the right of the registration options is a 'Your Requests (0)' section with a 'Submit' button. The footer contains links to Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

Figure 29: Agent DAC2-CRS registration screen

2.2.6 Click “Confirm”.

The screenshot shows the 'eRegistration' section of the Revenue portal. The 'CLIENT SERVICES' tab is selected. A 'Request Confirmation' box is displayed, containing a warning message: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, it states: 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' A 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 box are two buttons: 'Back' and 'Confirm'. The 'Confirm' button is circled in red. The footer includes links for Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

Figure 30: Agent DAC2-CRS registration confirm screen

2.2.7 Click “Submit”.

The screenshot shows the 'eRegistration' section of the Revenue portal. The 'CLIENT SERVICES' tab is selected. The 'Registration Options' section lists several reporting obligations with 'Select Action' buttons: 'Share Business Reporting', 'Supplemental Transaction Reporting', 'FATCA - FATCA', and 'DAC2-CRS - DAC2-CRS'. The 'DAC2-CRS' status is 'In Requests'. Below this, there are 'Cease Registration' and 'Remove Agent Link' buttons. On the right, the 'Your Requests (1)' section shows a 'Create Agent Link' button for 'DAC2-CRS' with a 'Cancel' link. At the bottom right, a message states: 'You need to submit this request in order for this transaction to be processed.' Below this message is a 'Submit' button, which is circled in red. The footer includes links for Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

Figure 31: Agent DAC2-CRS registration submit screen

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

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

Summary

DAC2-CRS Reporting Obligation (New)

Updated Agent Request Details

Tax Agent Agent Link Authorisation Requested

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 32: Agent generate Client consent letter screen

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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 _____

Figure 33: Agent Client consent letter screen

2.2.9 Select “Browse” and upload the letter generated (or standard Agent Link Notification Form). Tick DAC2-CRS and click “Next”.

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Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

TAIN Link Attachment

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

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

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

File *

Browse...

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

☒ DAC2-CRS

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

Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 34: Agent upload link attachment screen

2.2.10 Click “Sign and Submit”.

Revenue
Clárú agus Cúntas na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

DAC2-CRS approval_for_ [file icon]

Remove Attachment

Back Sign and Submit

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 35: Agent sign and submit screen

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 36: Agent sign and submit password screen

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 **4663056694B**

eRegistration summary:

Action	Status	Comments
Register and Link DAC2-CRS	Success	

To return to Agent Services click on Agent Services tab.

OK

Figure 37: Agent DAC2-CRS registration confirmation screen

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

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
49421566420			No		Reporting Entity Registr	NA	22/07/2020
			No		Reporting Entity Registr	NA	29/06/2020
			Yes		Reporting Entity Registr	NA	29/06/2020
			Yes	DAC2-CRS	DAC2-CRS	NA	29/06/2020
			Yes	DAC2-CRS	DAC2-CRS	NA	29/06/2020
			Yes	Income Tax	FORM11	01/01/2019	25/06/2020
			Yes	DAC6	DAC6	NA	25/06/2020

Figure 38: Agent Revenue Record screen

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

Figure 39: Agent DAC2-CRS registration confirmation screen

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

A more recent version of this manual is available.

3. Section 3 – Customer Submitting DAC2-CRS Returns

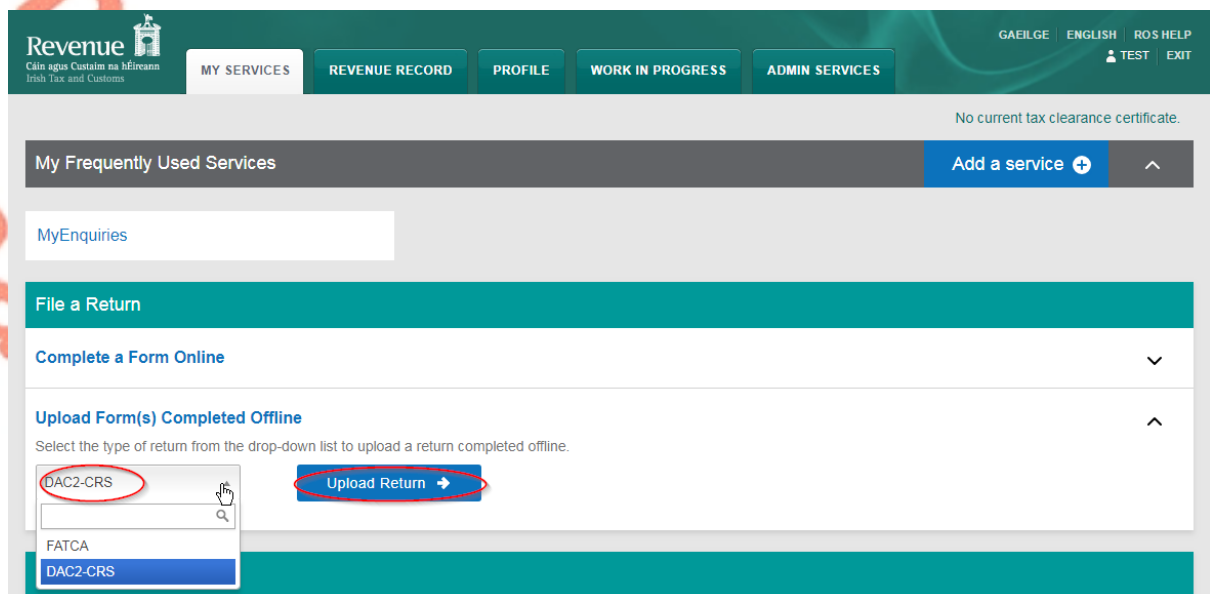
The following section details how Customers upload DAC2-CRS returns on ROS.

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

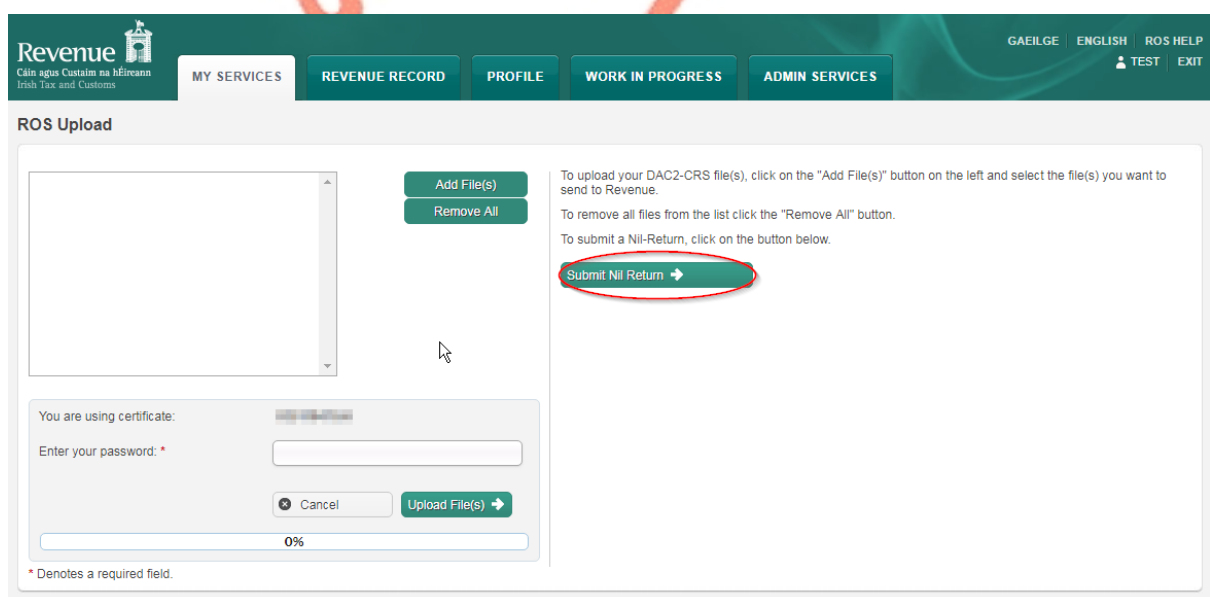
3.1.1 Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “DAC2-CRS” from the drop-down list. Click “Upload Return”.



The screenshot shows the Revenue ROS interface. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, a section titled 'My Frequently Used Services' includes a search bar for 'MyEnquiries' and a button to 'Add a service'. The main content area is titled 'File a Return' and contains two expandable sections: 'Complete a Form Online' and 'Upload Form(s) Completed Offline'. The 'Upload Form(s) Completed Offline' section is expanded, showing a dropdown menu with 'DAC2-CRS' selected. To the right of the dropdown is a button labeled 'Upload Return' with a right-pointing arrow, which is circled in red. Below the dropdown, there are options for 'FATCA' and 'DAC2-CRS'.

Figure 40: Customer upload return screen

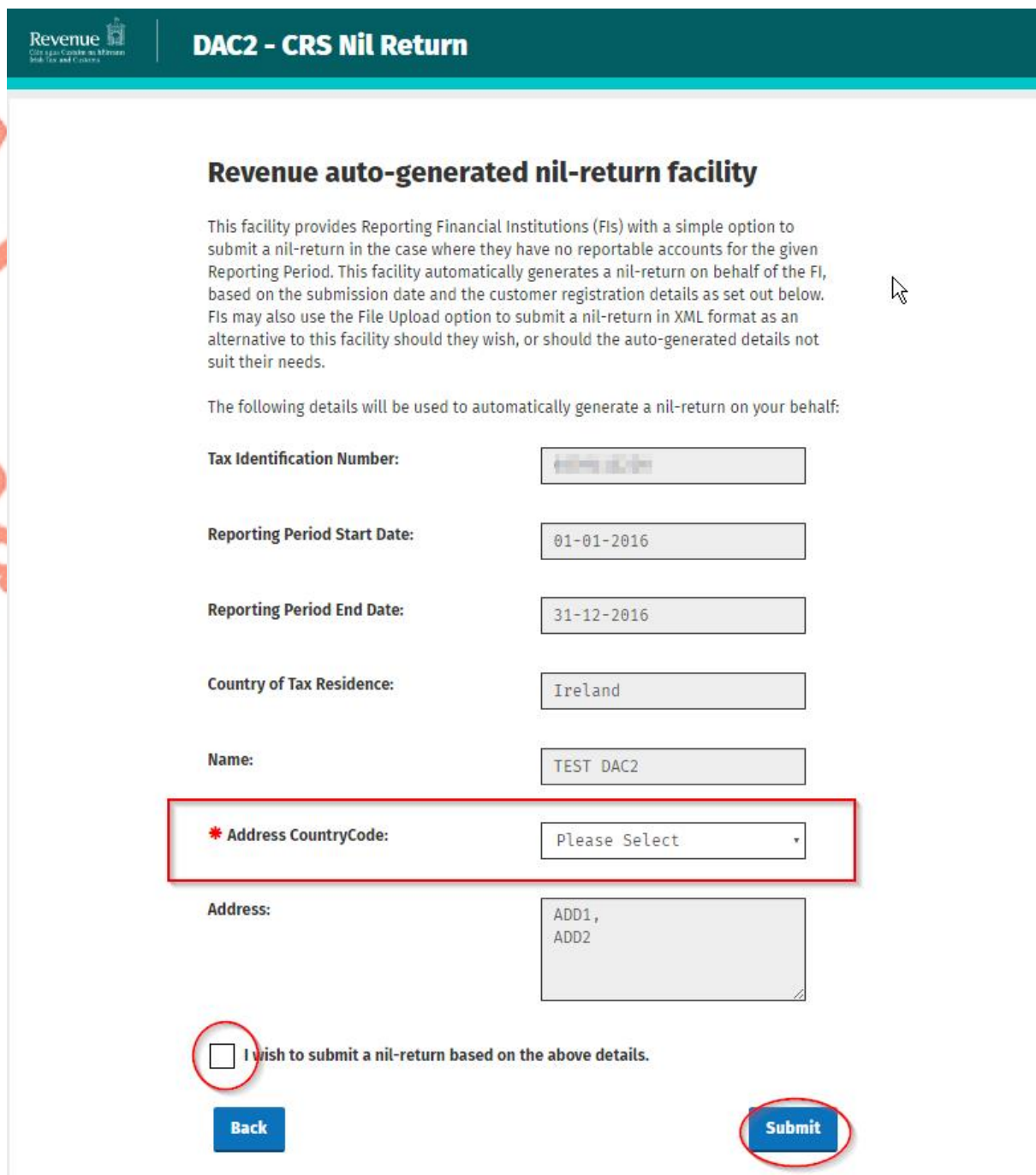
3.1.2 Click “Submit Nil Return”.



The screenshot shows the 'ROS Upload' screen. It features a file upload area on the left with 'Add File(s)' and 'Remove All' buttons. To the right, there's instructional text: '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.' Below this text is a button labeled 'Submit Nil Return' with a right-pointing arrow, which is circled in red. At the bottom, there's a section for certificate information with a password field and 'Cancel' and 'Upload File(s)' buttons. A progress bar at the very bottom shows '0%'.

Figure 41: Customer submit Nil return screen

- 3.1.1.3 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”.



Revenue
Our goal is to ensure that you pay the right tax and duty

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: [REDACTED]

Reporting Period Start Date: 01-01-2016

Reporting Period End Date: 31-12-2016

Country of Tax Residence: Ireland

Name: TEST DAC2

*** Address CountryCode:** Please Select

Address: ADD1,
ADD2

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

Back **Submit**

Figure 42: Customer auto populated screen

3.1.4 Enter Password, click “Sign and Submit”.

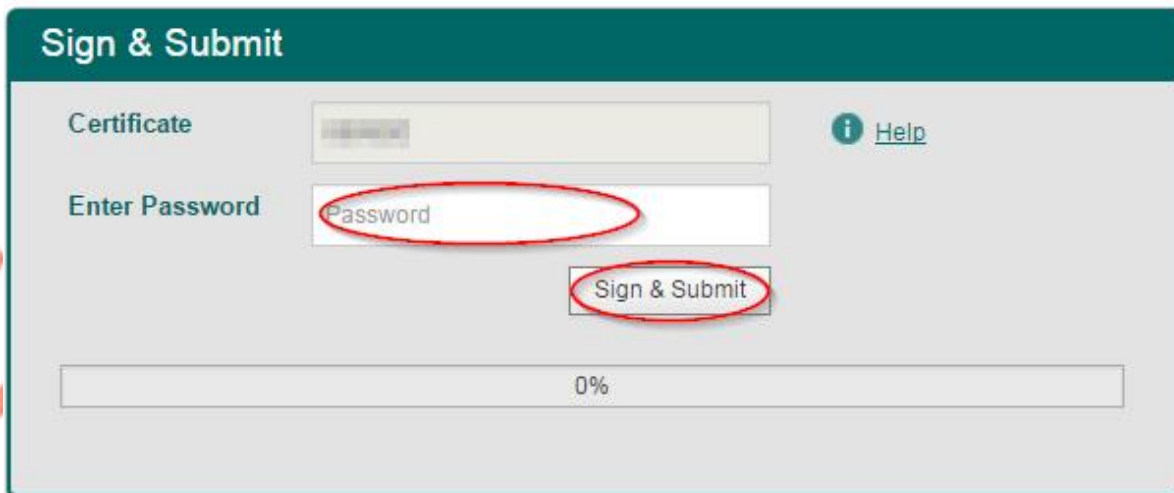


Figure 43: Customer sign and submit screen

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

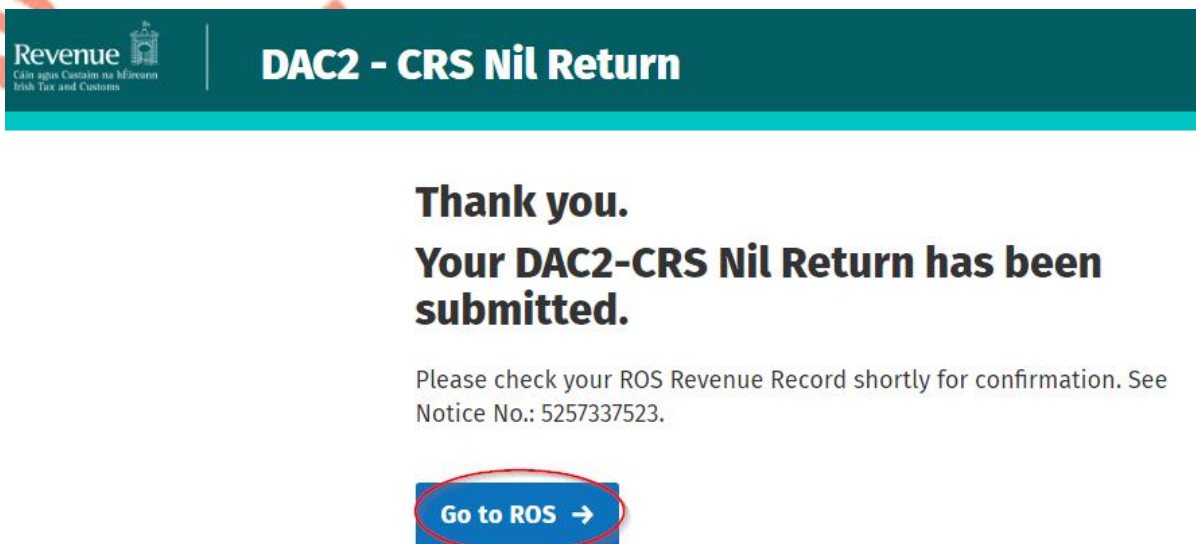


Figure 44: Customer confirmation screen

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.

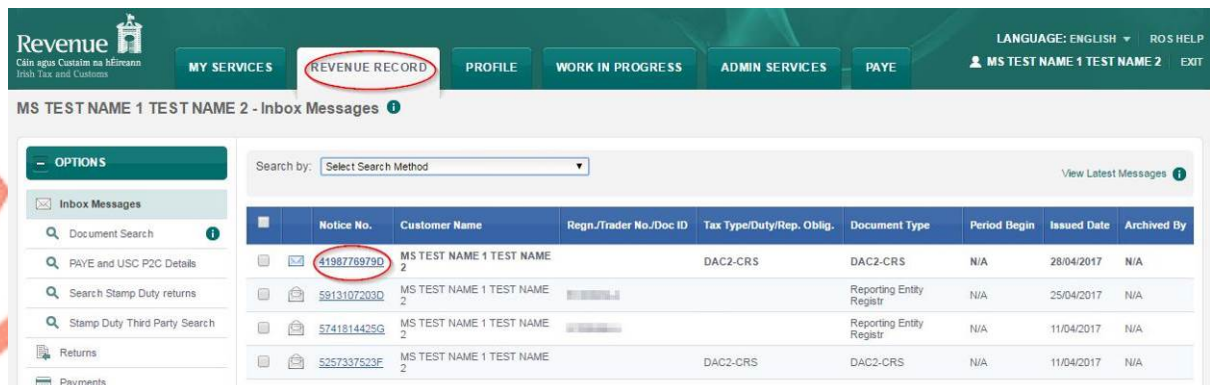


Figure 45: Customer Revenue Record screen

3.1.7 Click “Close” to return to Revenue Record.

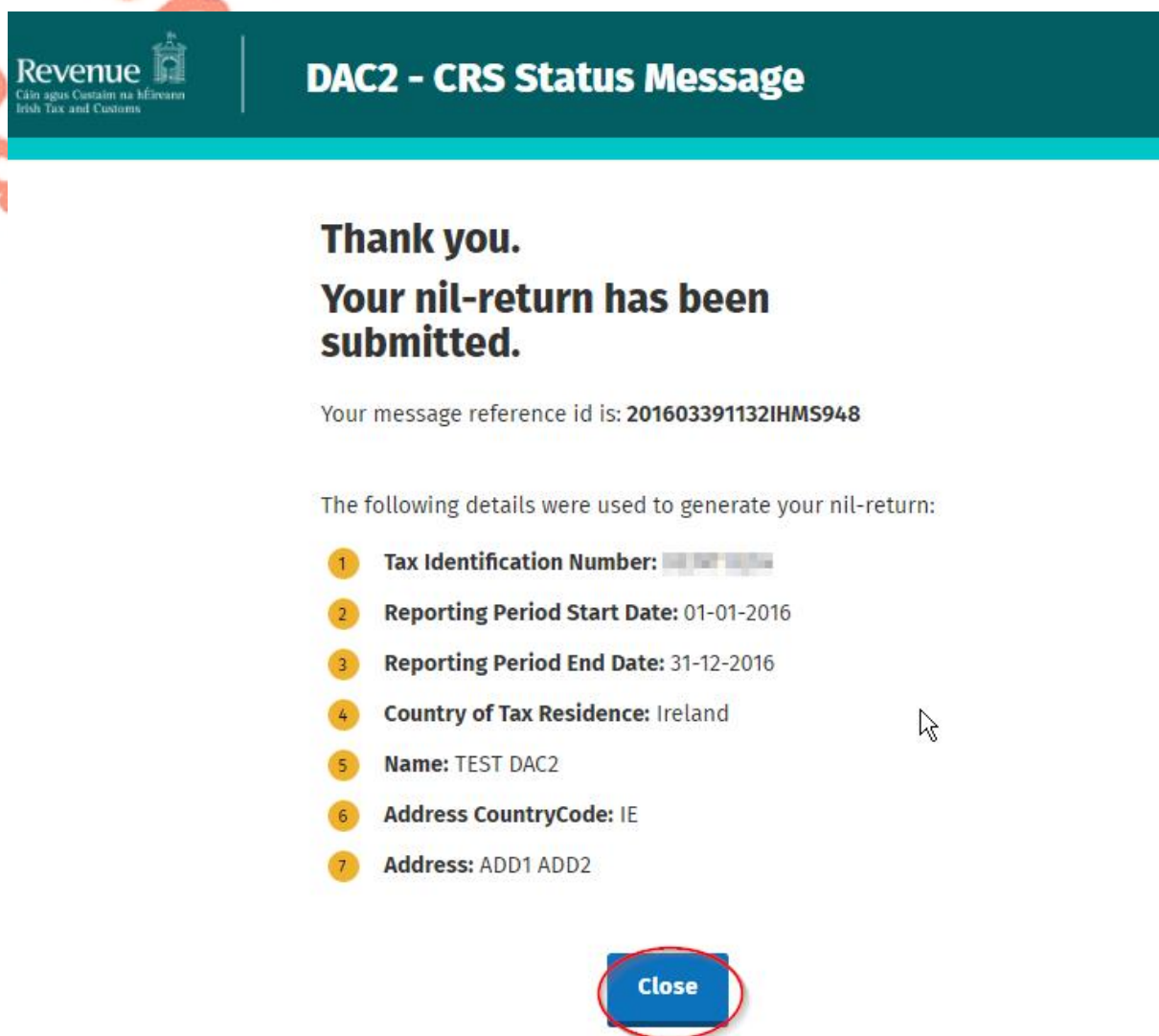


Figure 46: Customer submitted return confirmation screen

3.2 Customer Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual DAC2-CRS 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”.

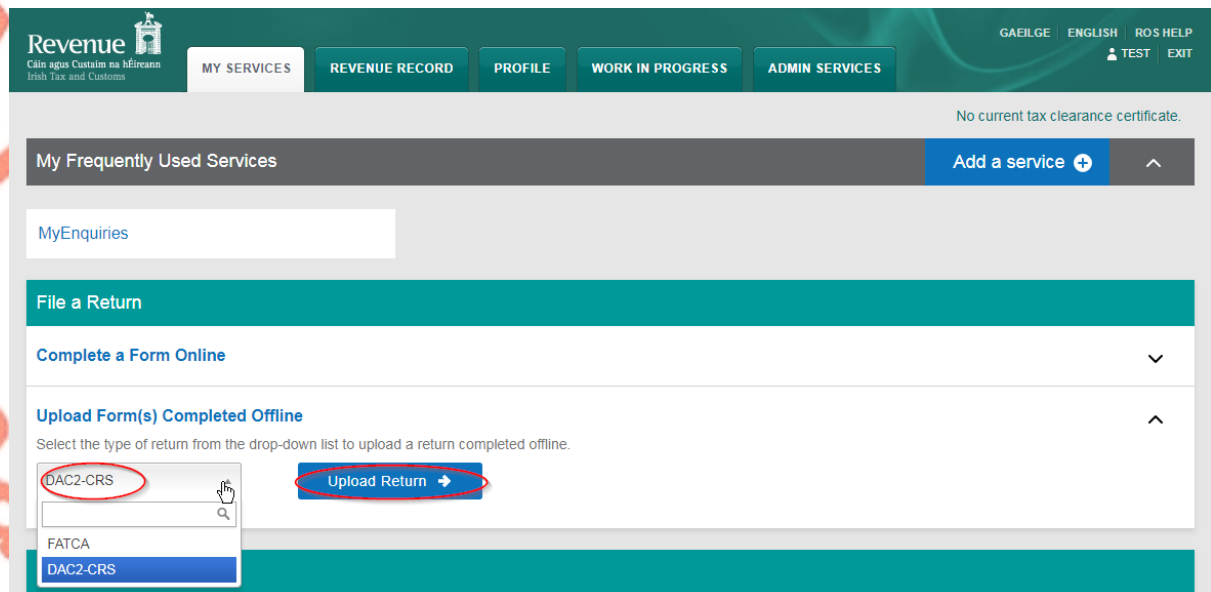


Figure 47: Customer upload return screen

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

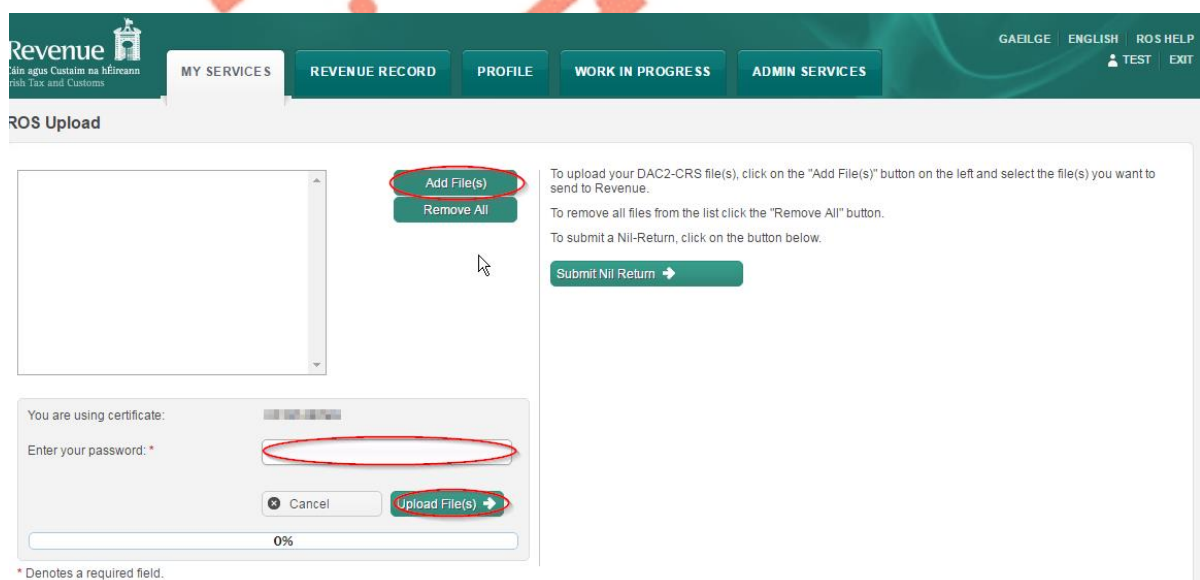


Figure 48: Customer add file screen

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

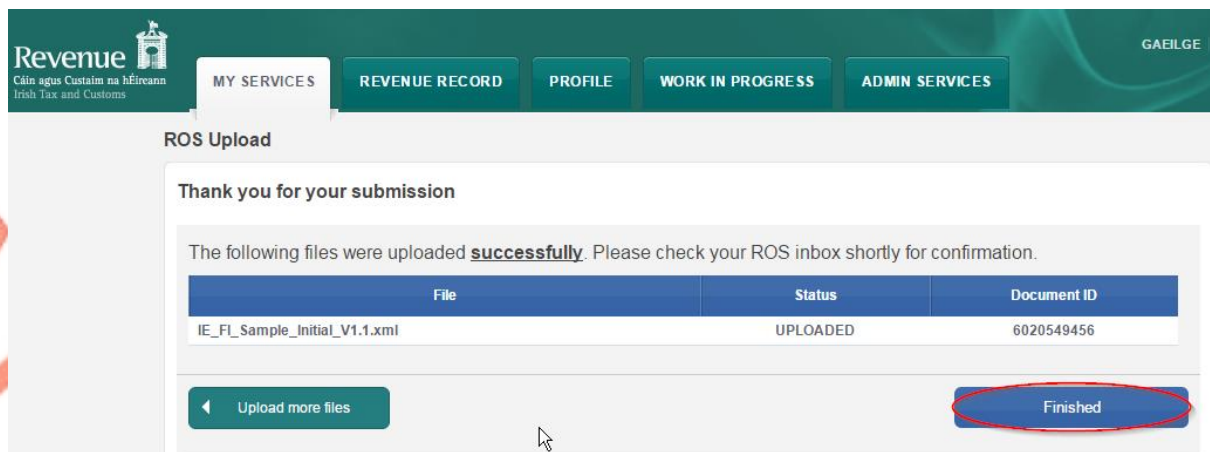


Figure 49: Customer ROS upload screen

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.

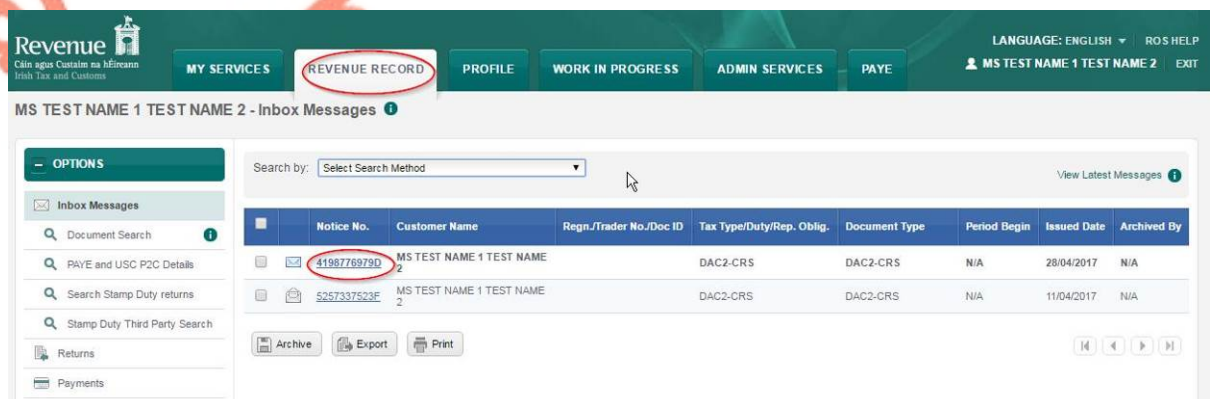


Figure 50: Customer Revenue Record screen

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

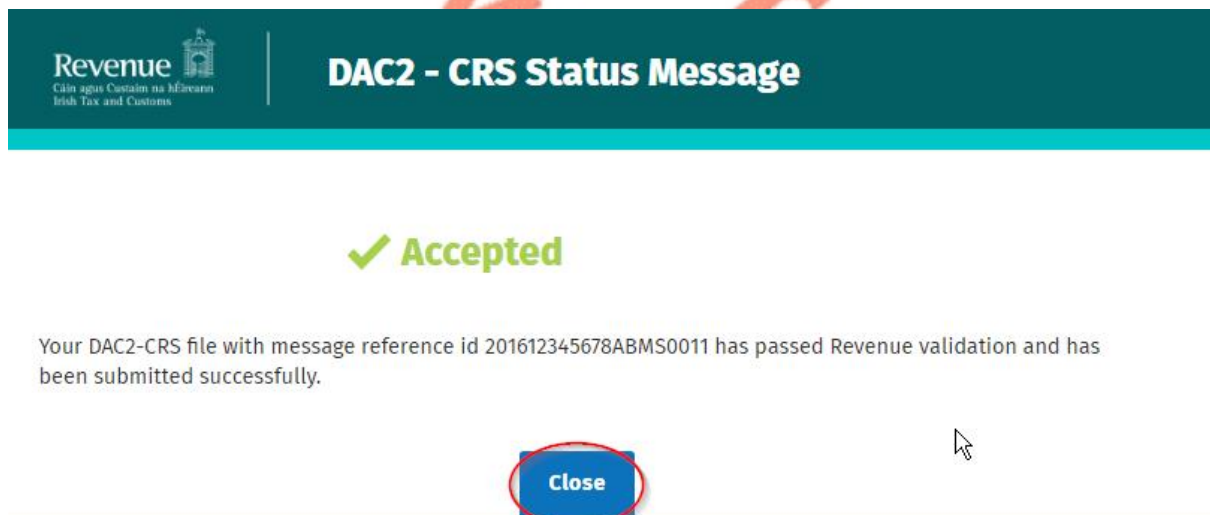


Figure 51: Customer DAC2-CRS status screen

3.26 Where a DAC2 - CRS file submission fails, the screen at Figure 52 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click "Close" to return to My Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.

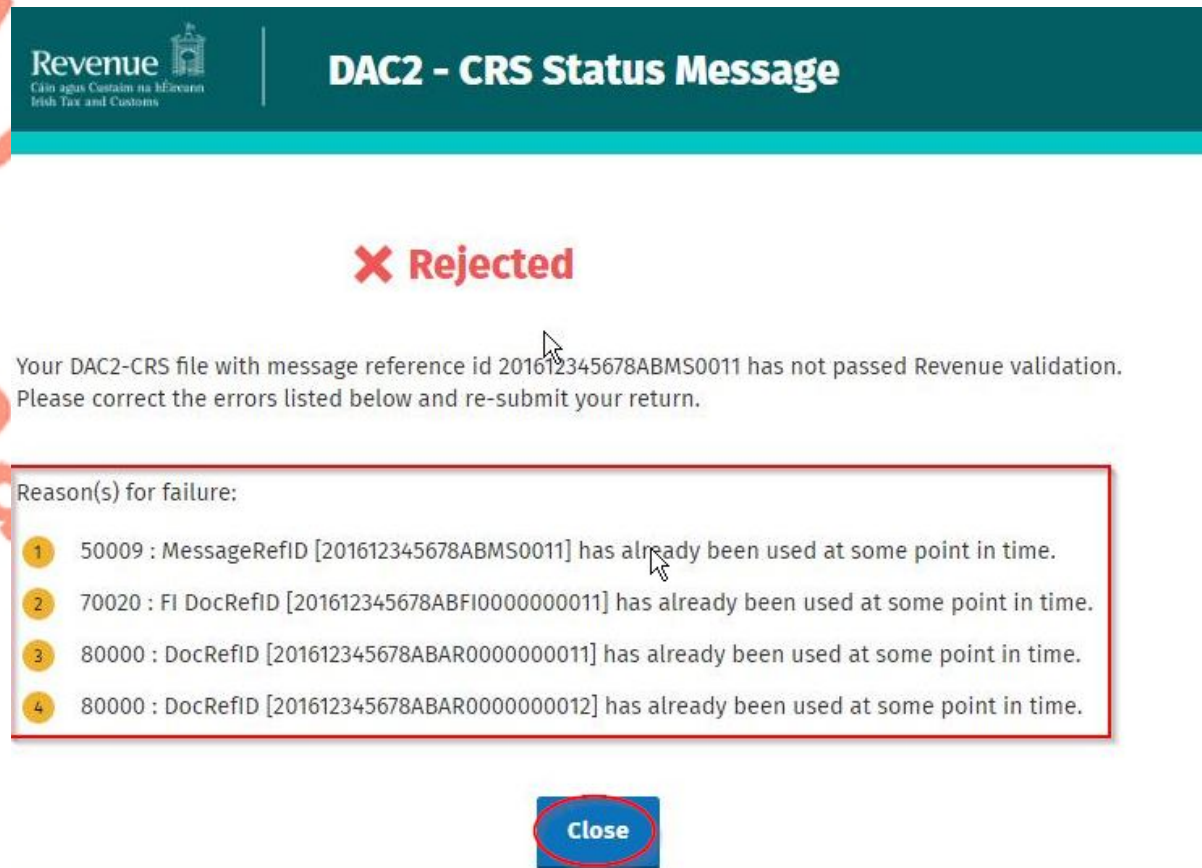


Figure 52: Customer DAC2-CRS status screen

3.3 Customer Submitting Online DAC2-CRS Form³.

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 *

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

Figure 53: Customer DAC2-CRS submit form screen

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

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.

Revenue
Cuide 1364/2016 - 2017
Máin, Taisce agus Cúrsaí

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

SendingCompanyIN:

Warning:

* **MessageTypeIndic:**

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

* **ReportingPeriod:**

DD MM YYYY

Back **Save** **Continue**

Figure 54: Customer DAC2-CRS online form screen

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


The screenshot shows the 'DAC2 - CRS Online Return' form, Step 2 of 3. The form is titled 'DAC2 - CRS Online Return' and includes a 'ReportingFI' section. The fields are as follows:

- ResCountryCode:** IE
- TIN:** [Redacted]
- Name:** TEST DAC2
- * Address CountryCode:** IE
- Address:** ADD1, ADD2

At the bottom of the form, there are three buttons: 'Back', 'Save', and 'Continue'. The 'Save' and 'Continue' buttons are circled in red.

Figure 55: Customer DAC2-CRS online form screen

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

Revenue  **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:

Figure 56: Customer DAC2-CRS online form screen

*** Name:**

nameType:

PrecedingTitle:

Title:

*** FirstName:**

xnlNameType

MiddleName:

xnlNameType

NamePrefix:

xnlNameType

*** LastName:**

xnlNameType

GenerationIdentifier:

Suffix:

GeneralSuffix:

Figure 57: Customer DAC2-CRS online form screen

*** Address:**

legalAddressType:

*** CountryCode:**

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

*** City:**

CountrySubentity:

Figure 58: Customer DAC2-CRS online form screen

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

BirthInfo:

BirthDate:
DD MM YYYY

City:

CitySubentity:

CountryCode:

FormerCountryName:

Account Balance & Payments

* **AccountBalance:**
value currCode

Add Payments

Back **Save** **Add new Account Report** **Submit**

Figure 59: Customer DAC2-CRS online form screen

3.3.7 Enter additional information. Click “Next”.

Account Balance & Payments

* **AccountBalance:**
value currCode

Add Payments

Payment 1: (Remove)

* **Type:**

* **PaymentAmnt:**
value currCode

Back **Save** **Next**

Figure 60: Customer DAC2-CRS online form additional information screen

3.3.8 Enter Password and click “Sign and Submit”.

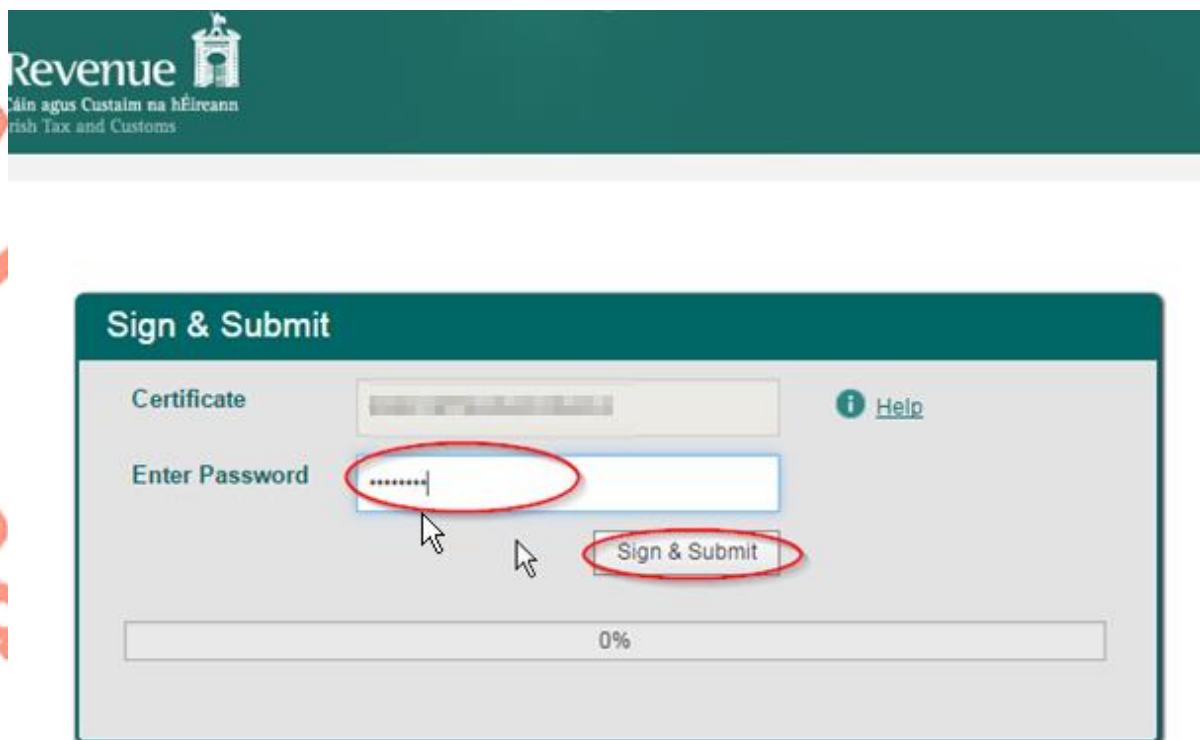


Figure 61: Customer sign and submit screen

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

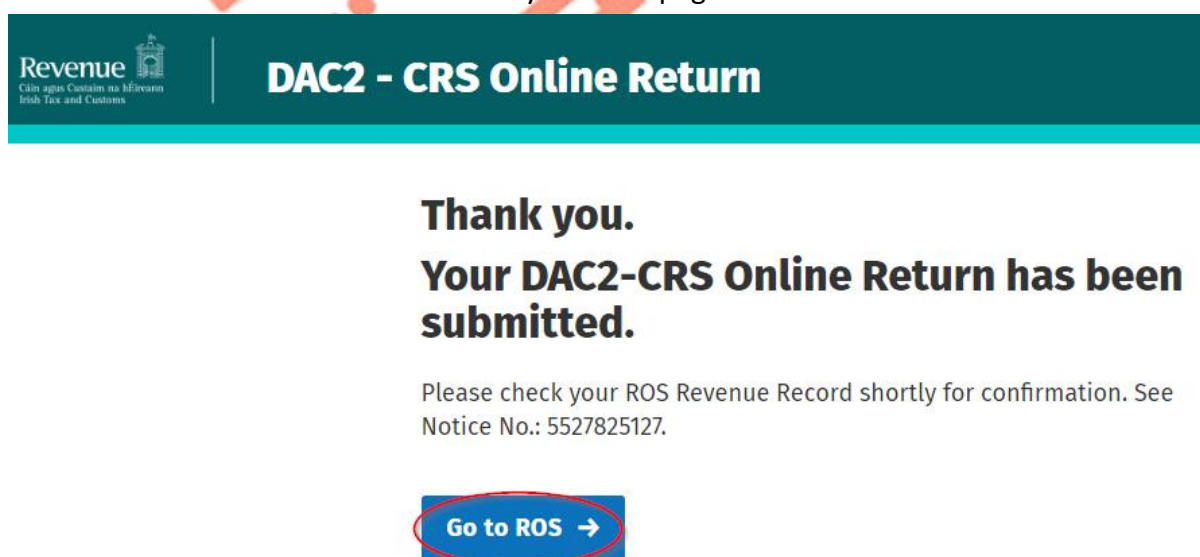
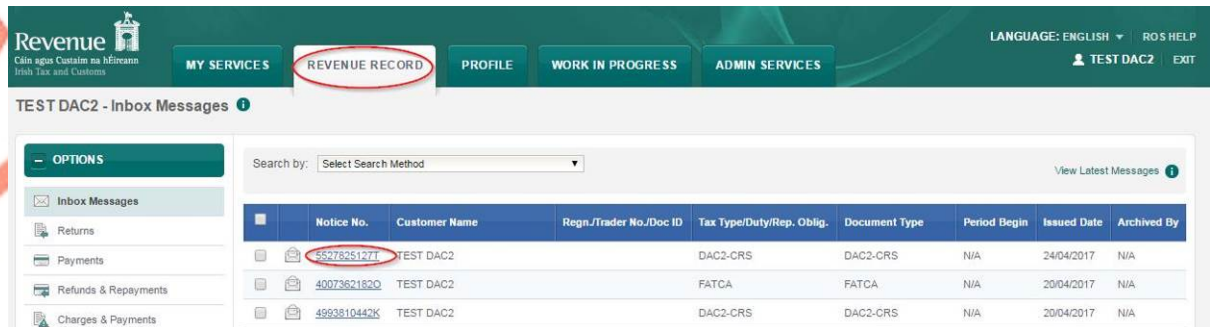


Figure 62: Customer confirmation screen

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.

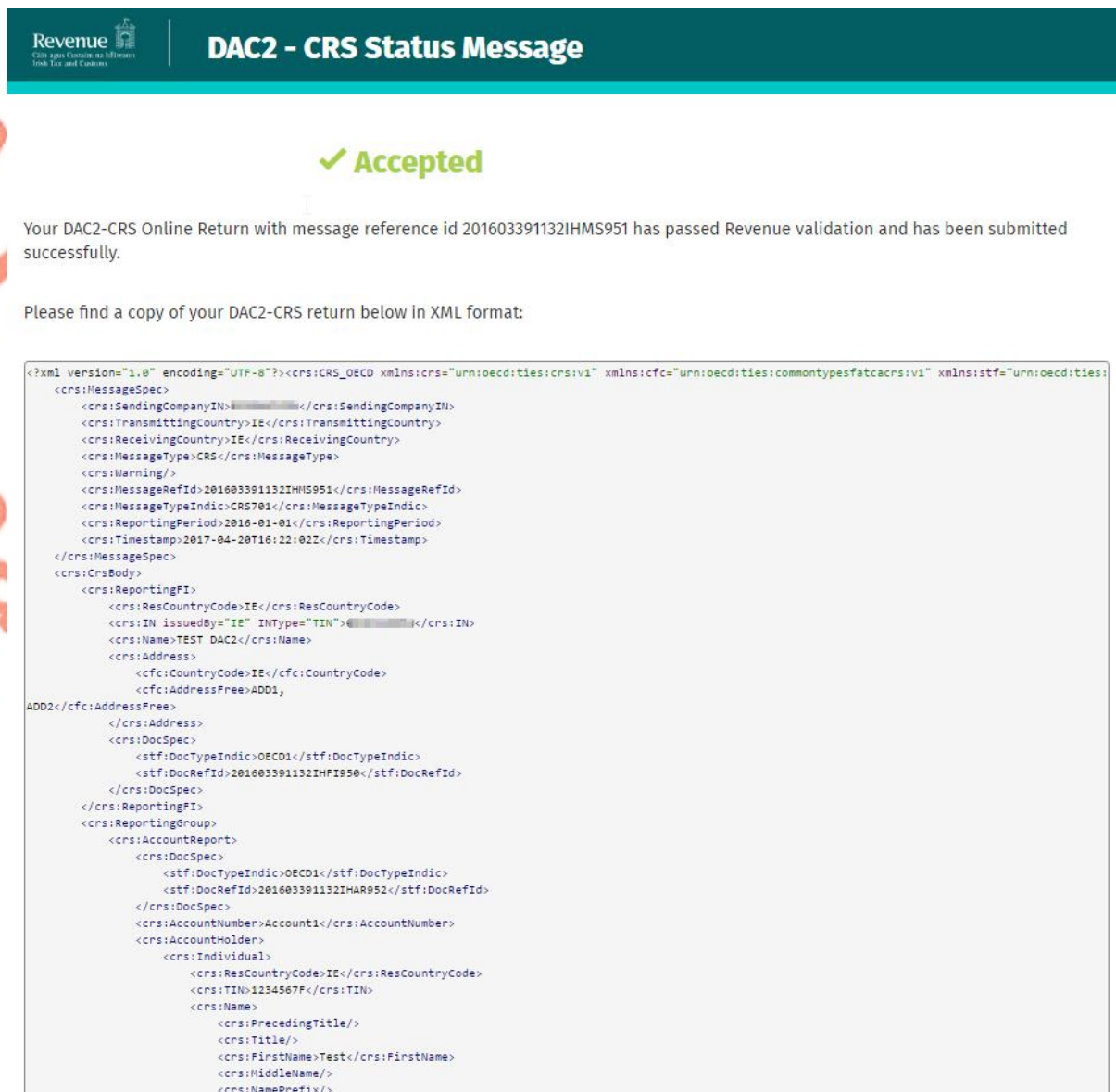


The screenshot shows the 'Revenue Record' section of a web application. The header includes the Revenue logo, navigation tabs (MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES), and user information (LANGUAGE: ENGLISH, ROS HELP, TEST DAC2, EXIT). The main content area is titled 'TEST DAC2 - Inbox Messages' and features a search bar and a table of messages. The table has columns for Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived By. The first row shows a circled Notice No. 55276251271 for a TEST DAC2 customer, with a document type of DAC2-CRS, issued on 24/04/2017. The second row shows Notice No. 40073621820 for a TEST DAC2 customer, with a document type of FATCA, issued on 20/04/2017. The third row shows Notice No. 4993810442K for a TEST DAC2 customer, with a document type of DAC2-CRS, issued on 20/04/2017.

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

Figure 63: Customer Revenue Record screen

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



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>[REDACTED]</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">[REDACTED]</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>
```

Figure 64: Customer DAC2-CRS status screen

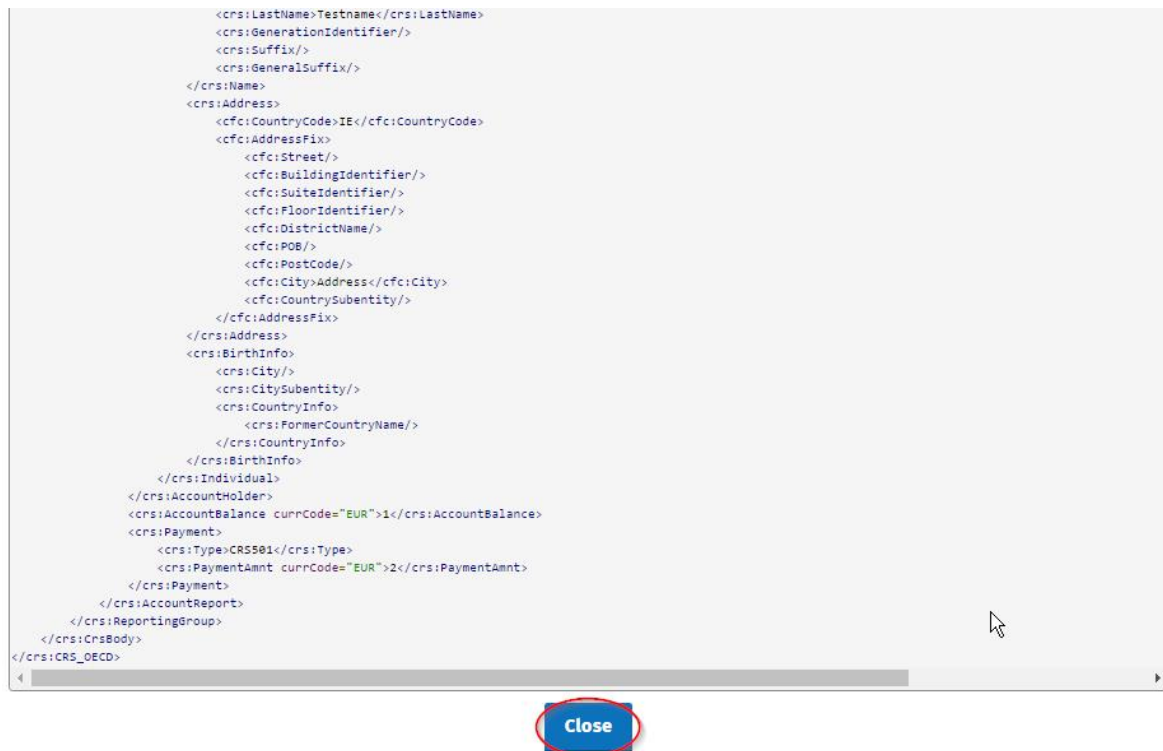


Figure 65: Customer DAC2-CRS status screen

4. Section 4 – Agent Submitting DAC2-CRS Returns

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

Section 4.1 details uploading NIL DAC2-CRS return, Section 4.2 details uploading XML Data 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 “Reporting Obligations” should be ticked.

The screenshot shows the Revenue Client Search interface. At the top, there's a navigation bar with 'TAX SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'Find Clients' section is active, showing 'Client Search' with 'Tax Registrations' and 'Reporting Obligations' (selected). Below this, there's a search bar with 'Enter registration no.' and a 'Search' button. The 'Manage Tax Registrations' section has a 'Manage' button. The 'Upload Form(s) Completed Offline' section has a dropdown menu. The 'Agent Employer Services' section has a 'Request RPNs by file upload' button. The 'Other Services' section has links for 'MyEnquiries', 'Manage Financial Statements', 'Upload Multiple Financial Statements', 'Trust Register Functions', 'P2C Search', and 'Mobile Access'.

Figure 66: Agent Client search screen

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
Céim agus Cúisín na hÍdeanna
Irish Tax and Customs

GAELIGE ENGLISH ROS HELP
EXIT

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

Payments & Refunds

Figure 67: Agent upload return screen

4.1.3 Click “Submit Nil Return”.

Revenue
Céim agus Cúisín na hÍdeanna
Irish Tax and Customs

GAELIGE ENGLISH ROS HELP
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: 87586A

Enter your password: *

Cancel Upload File(s)


0%

* Denotes a required field.

Revenue Home ROS Help Exit Accessibility
Certificate Policy and Practice Statements Privacy Policy Terms & Conditions

Figure 68: Agent submit Nil return screen

- 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.

Figure 69: Agent DAC2-CRS auto populated screen

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

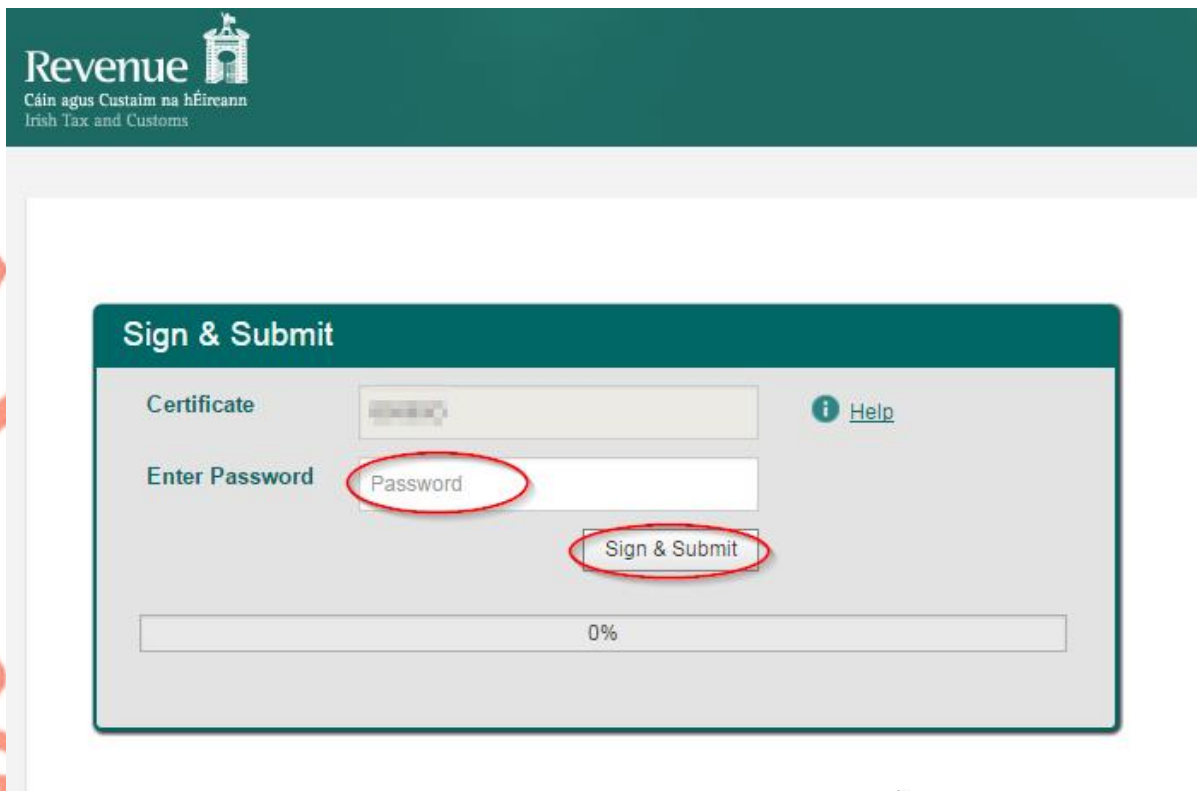


Figure 70: Agent sign and submit screen

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

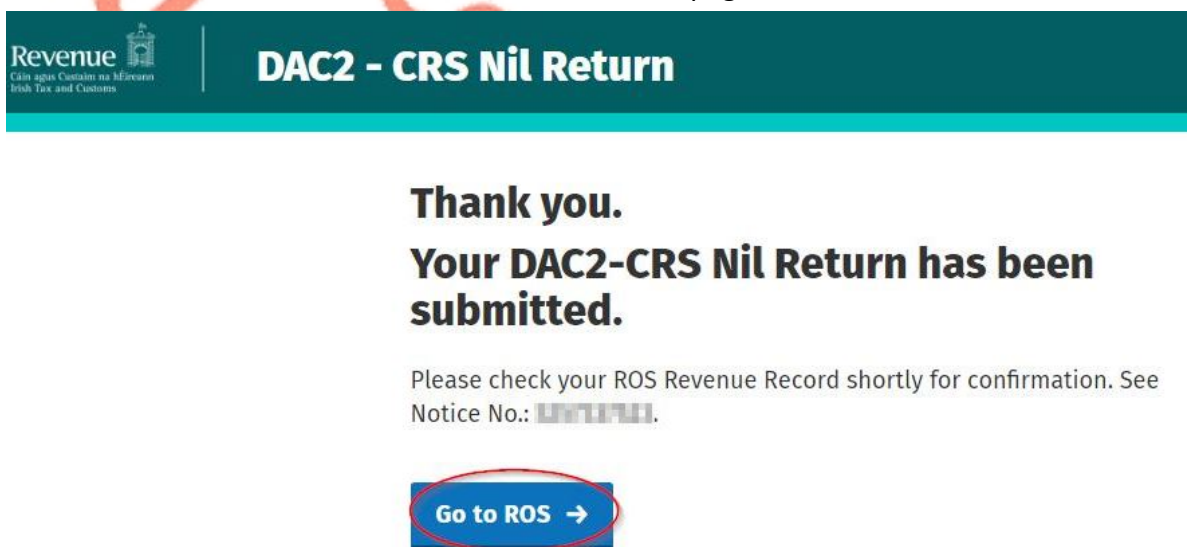


Figure 71: Agent upload confirmation screen

- 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.

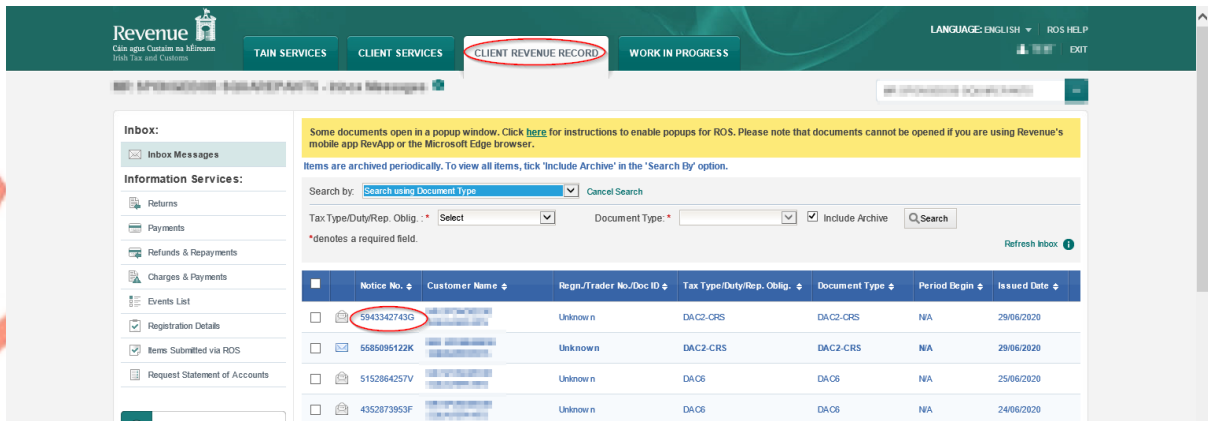


Figure 72: Agent Revenue Record screen

- 4.1.8 Click "Close" to return to Revenue Record.

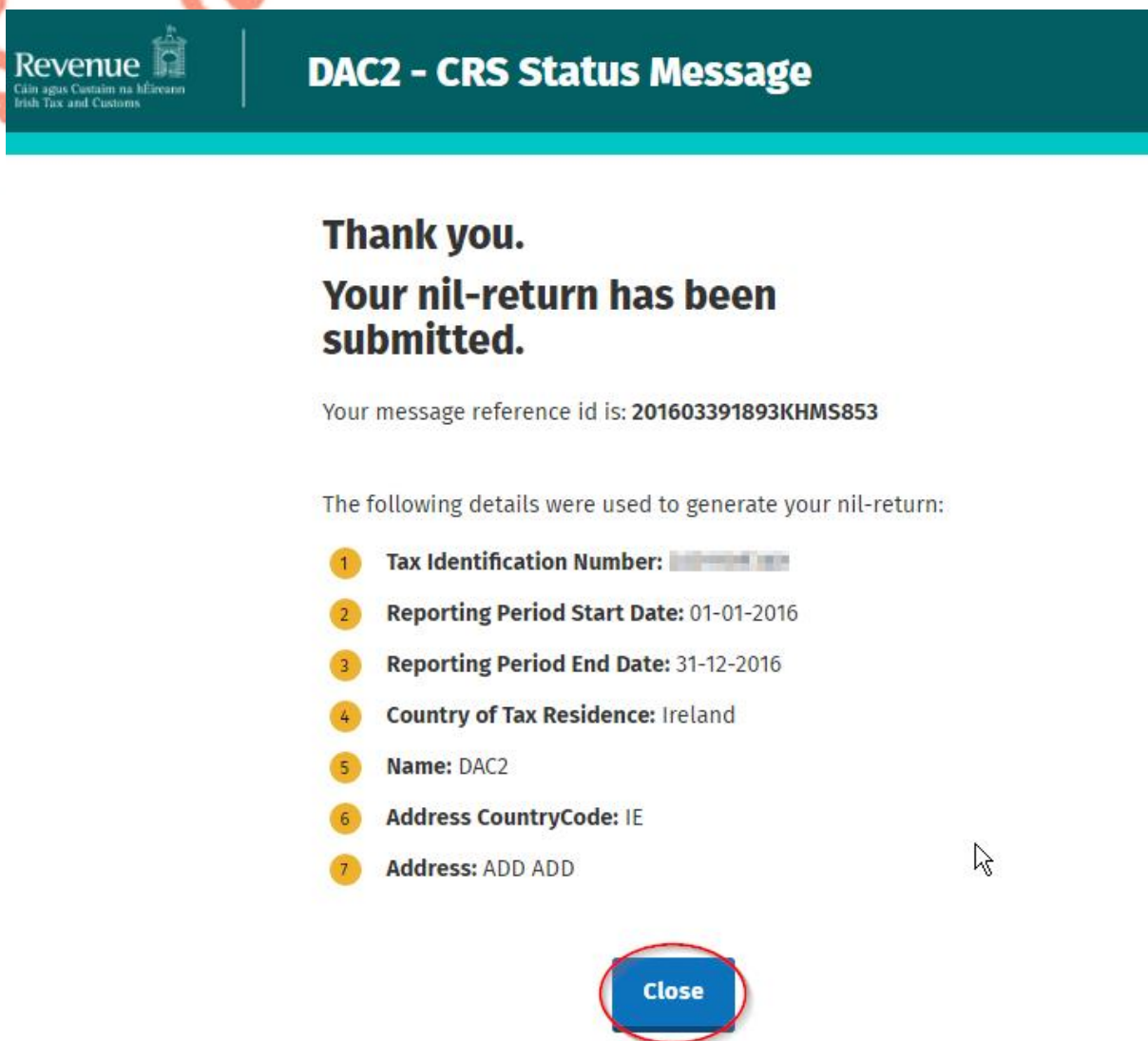


Figure 73: Agent return confirmation screen

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

Revenue
Cúis agus Cúisín na hÉireann
Irish Tax and Customs

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

GAELIGE ENGLISH ROS HELP
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 Name]

Enter your password: *

Cancel Upload File(s) →

0%

* Denotes a required field.

Figure 76: Agent add file screen

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

Revenue
Cúis agus Cúisín na hÉireann
Irish Tax and Customs

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

GAELIGE ENGLISH ROS HELP
EXIT

ROS Upload

Thank you for your submission

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

File	Status	Document ID
FILE_NAME_HERE	UPLOADED	DOCUMENT_ID_HERE

Upload more files

Finished

Figure 77: Agent upload confirmation screen

- 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.

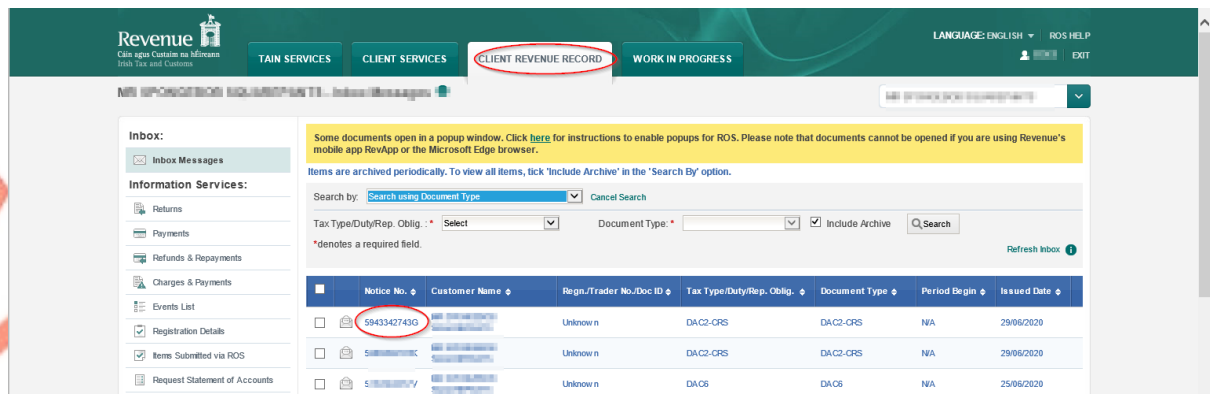


Figure 78: Agent Revenue Record screen

- 4.2.6 Click "Close" to exit and return to Revenue Record screen.

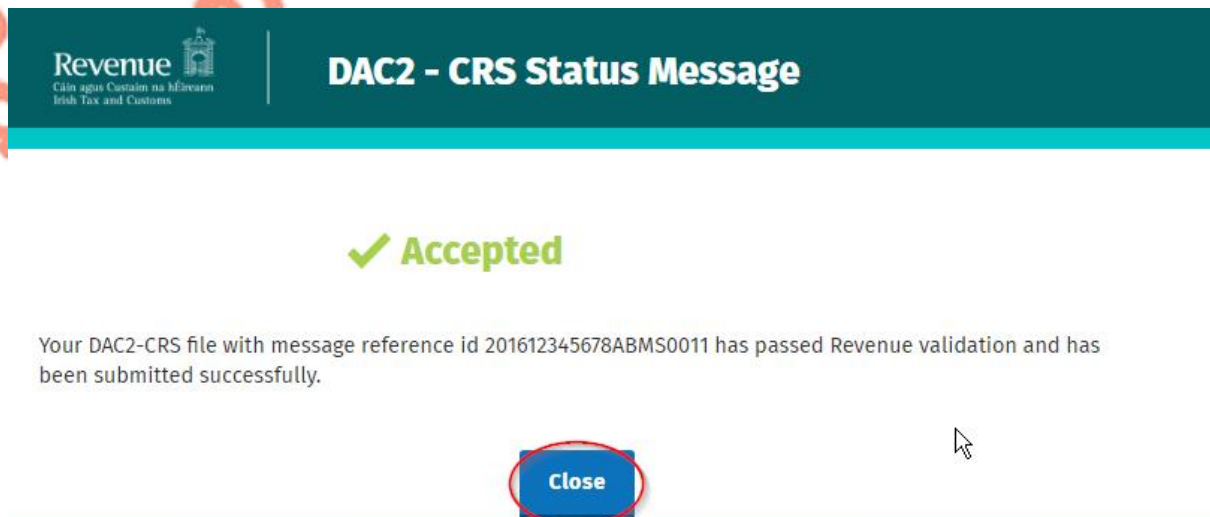


Figure 79: Agent DAC2-CRS status screen

4.2.7 Where a DAC2 - CRS submission fails, the screen at Figure 80 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click “Close” to return to Tain Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.

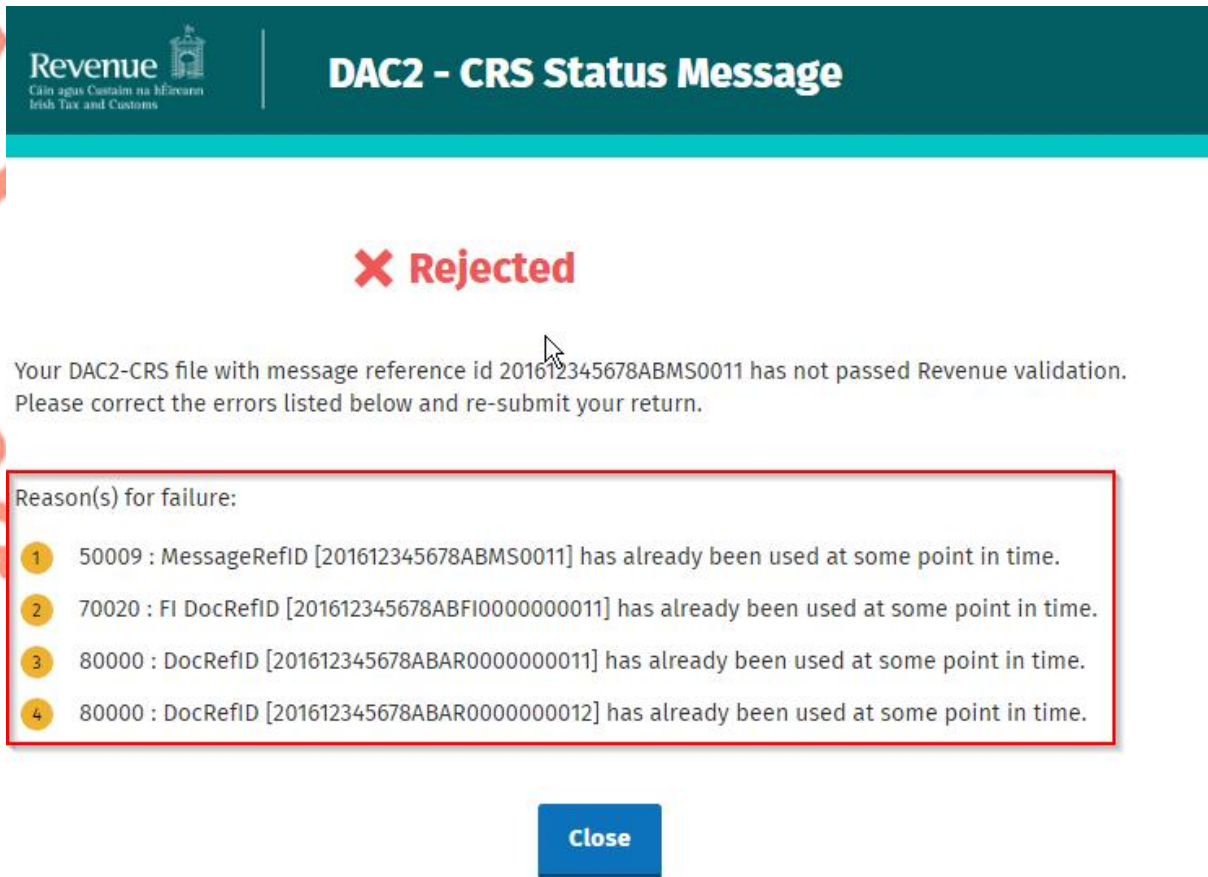


Figure 80: Agent DAC2-CRS status screen

4.3 Agent submitting online DAC2-CRS Form⁴.

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 Refer to [OECD issued CRS schema](#) for instructions on completing fields.

- 4.3.1 Agent logs on to ROS, search for Client using Client Search or Client List.
"Reporting Obligations" should be ticked.

Revenue
Cain agus Cúistín na hÉireann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

GAEILGE ENGLISH ROS HELP
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

- 1. [Client Name]
- 2. [Client Name]
- 3. [Client Name]
- 4. [Client Name]
- 5. [Client Name]
- 6. [Client Name]
- 7. [Client Name]
- 8. [Client Name]
- 9. [Client Name]
- 10. [Client Name]

Figure 81: Agent Client search screen

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

Revenue
Cain agus Cúistín na hÉireann
Irish Tax and Customs

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

GAEILGE ENGLISH ROS HELP
EXIT

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.

DAC2-CRS DAC2-CRS Submit

Upload Form(s) Completed Offline

Figure 82: Agent submit online form screen

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.

Revenue
Crédit Agricole en Irlande
Bank Tax and Customs

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:**

DD MM YYYY

Back **Save** **Continue**

Figure 83: Agent online form screen

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

Revenue
Corporation in Ireland
and Tax and Customs

DAC2 - CRS Online Return

Step 2 of 3

• Denotes Required Field

ReportingFI

ResCountryCode:

TIN:

Name:


* Address CountryCode:

Address:

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

Figure 84: Agent online form screen

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

Revenue  **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:

Figure 85: Agent online form screen

*** Name:**

nameType:	Please Select ▾
PrecedingTitle:	
Title:	
* <u>FirstName:</u>	
xnlNameType	e.g. Given Name, Forename
<u>MiddleName:</u>	
xnlNameType	e.g. Middle name, Maiden
<u>NamePrefix:</u>	
xnlNameType	e.g. Prefix for LastName,
* <u>LastName:</u>	
xnlNameType	e.g. LastName, Surname
GenerationIdentifier:	e.g. Jnr, Thr Third, III
Suffix:	e.g. PhD, VC, QC
GeneralSuffix:	e.g. Deceased, Retired..

Figure 86: Agent online form screen

*** Address:**

legalAddressType:

*** CountryCode:**

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

*** City:**

CountrySubentity:

Figure 87: Agent online form screen

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

BirthInfo:

BirthDate:
DD MM YYYY

City:

CitySubentity:

CountryCode:

FormerCountryName:

Account Balance & Payments

* AccountBalance:
value currCode

Add Payments

Back Save Add new Account Report Submit

Figure 88: Agent online form screen

4.3.8 Enter additional information. Click “Next”.

Account Balance & Payments

* AccountBalance:
value currCode

Add Payments

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

* Type:

* PaymentAmnt:
value currCode

Back Save Next

Figure 89: Agent online form additional information screen

4.3.9 Agent enters Password and clicks “Submit”.

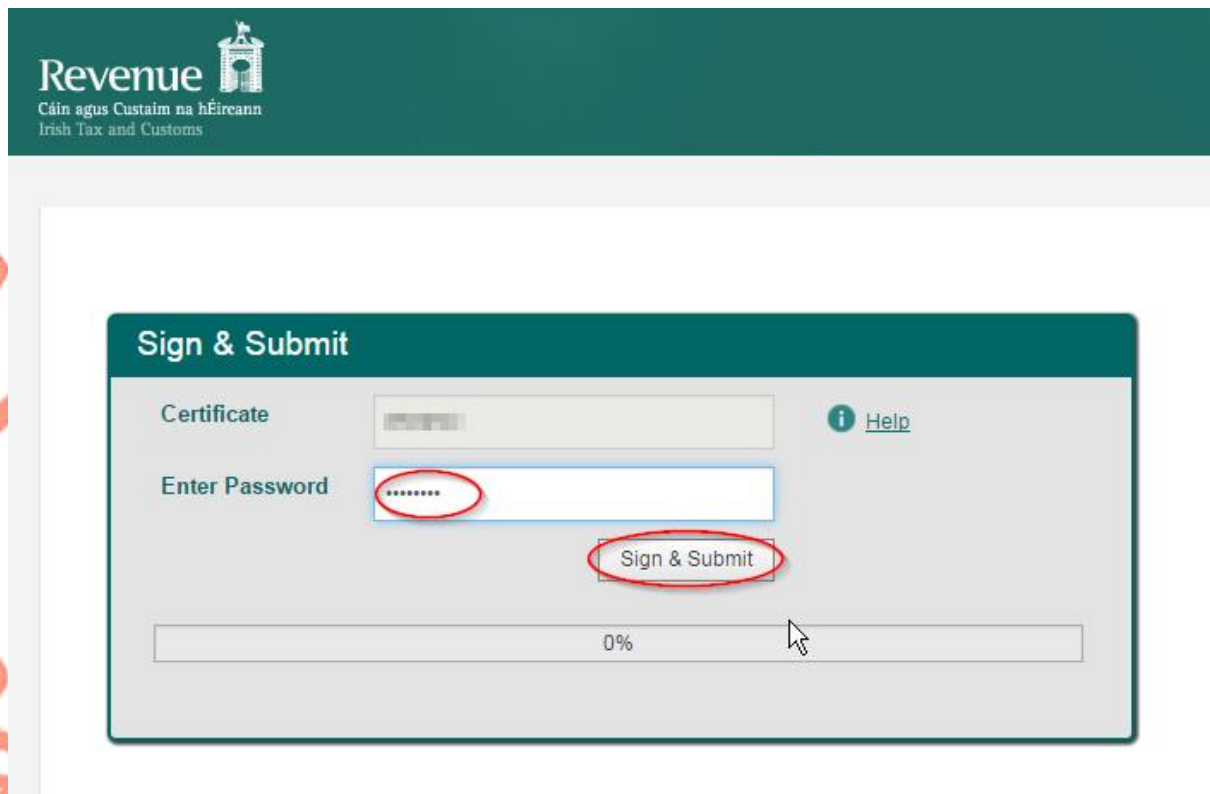


Figure 90: Agent sign and submit screen

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

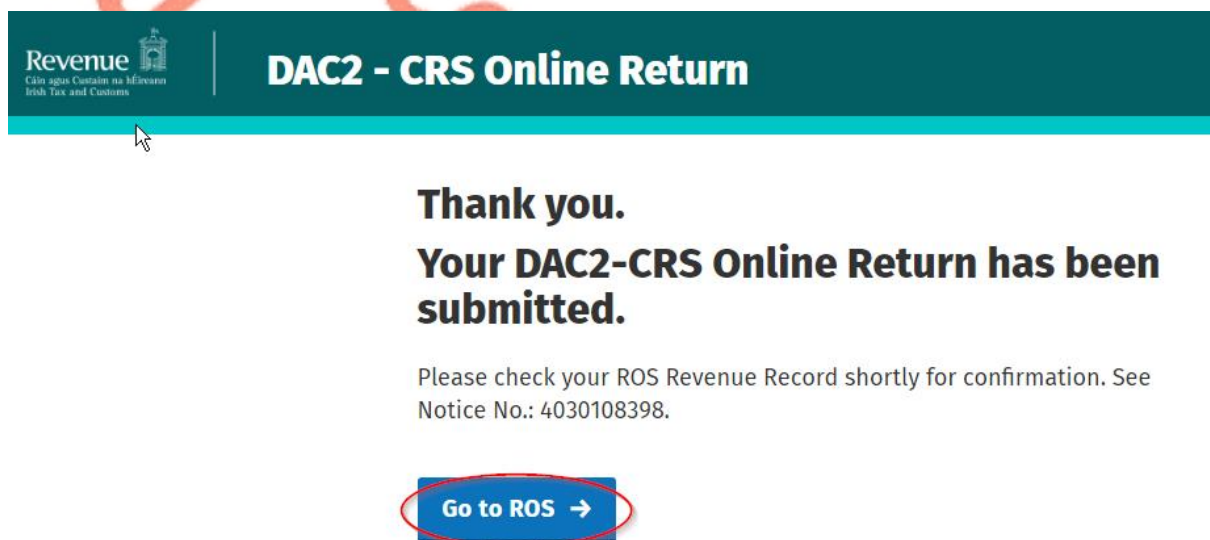


Figure 91: Agent return confirmation screen

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.

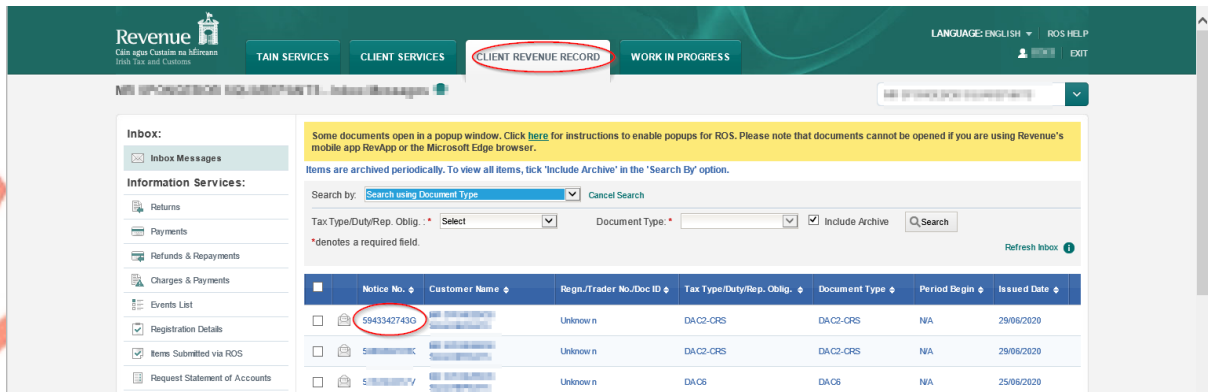
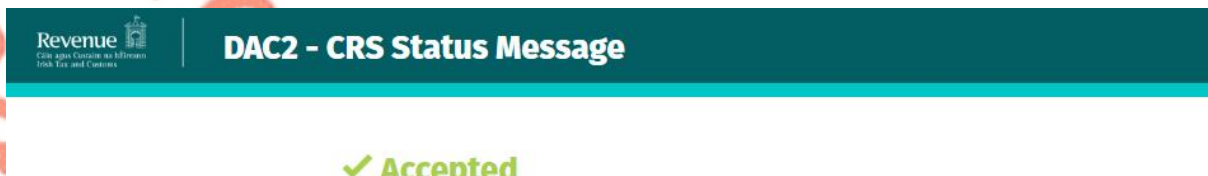


Figure 92: Agent Revenue Record screen

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



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:commonatypesfatcrs:v1" xmlns:stf="urn:oecd:ties: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:CrBody>
    <crs:ReportingFI>
      <crs:ResCountryCode>IE</crs:ResCountryCode>
      <crs:IN issuedBy="IE" INType="TIN"></crs:IN>
      <crs:Name>DAC2</crs:Name>
      <crs:Address>
        <cfc:CountryCode>IE</cfc:CountryCode>
        <cfc:AddressFree>ADD,
      </cfc:AddressFree>
      </cfc:Address>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD0</stf:DocTypeIndic>
        <stf:DocRefId>201603391893KHM5958</stf:DocRefId>
      </cfc:DocSpec>
    </crs:ReportingFI>
    <crs:ReportingGroup>
      <crs:AccountReport>
        <crs:DocSpec>
          <stf:DocTypeIndic>OECD1</stf:DocTypeIndic>
          <stf:DocRefId>201603391893KHM5958</stf:DocRefId>
        </cfc: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:Individual>
          </crs:AccountHolder>
        </crs:AccountReport>
      </crs:ReportingGroup>
    </crs:CrBody>
  </crs:CRS_OECD>

```

Figure 93: Agent DAC2-CRS status screen

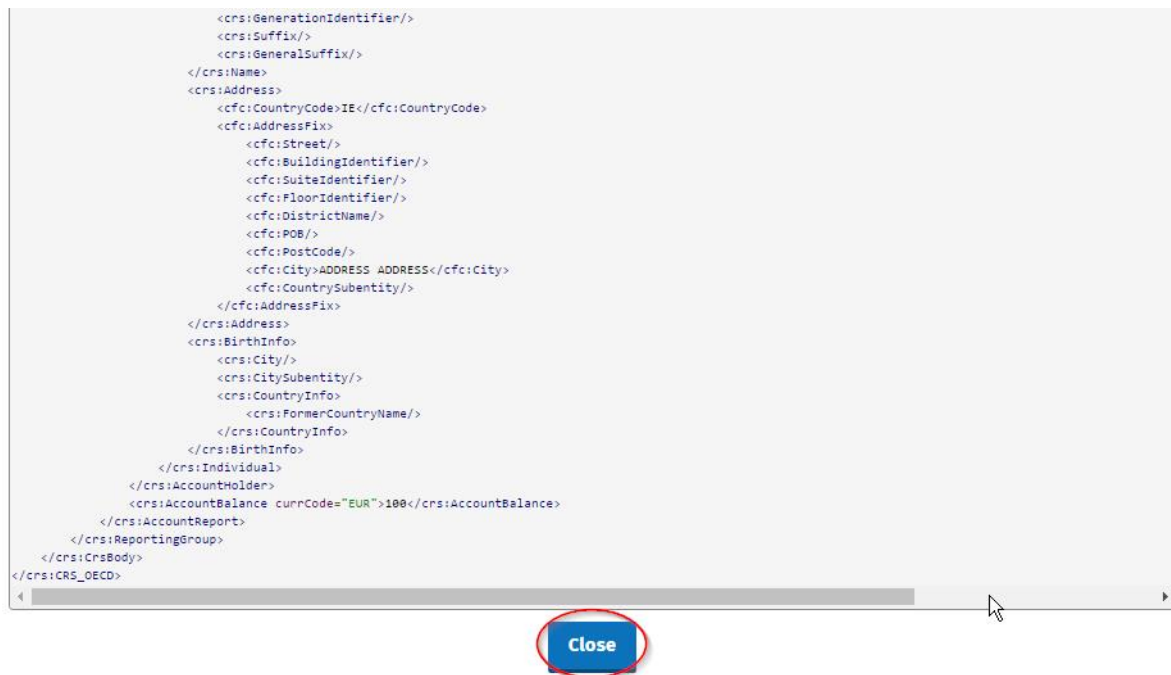


Figure 94: Agent DAC2-CRS status screen

5. Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

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

The Customer must register for ROS using the Tax Registration Number provided by Revenue. If the Customer does not have a Tax Registration Number but has a 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](#).

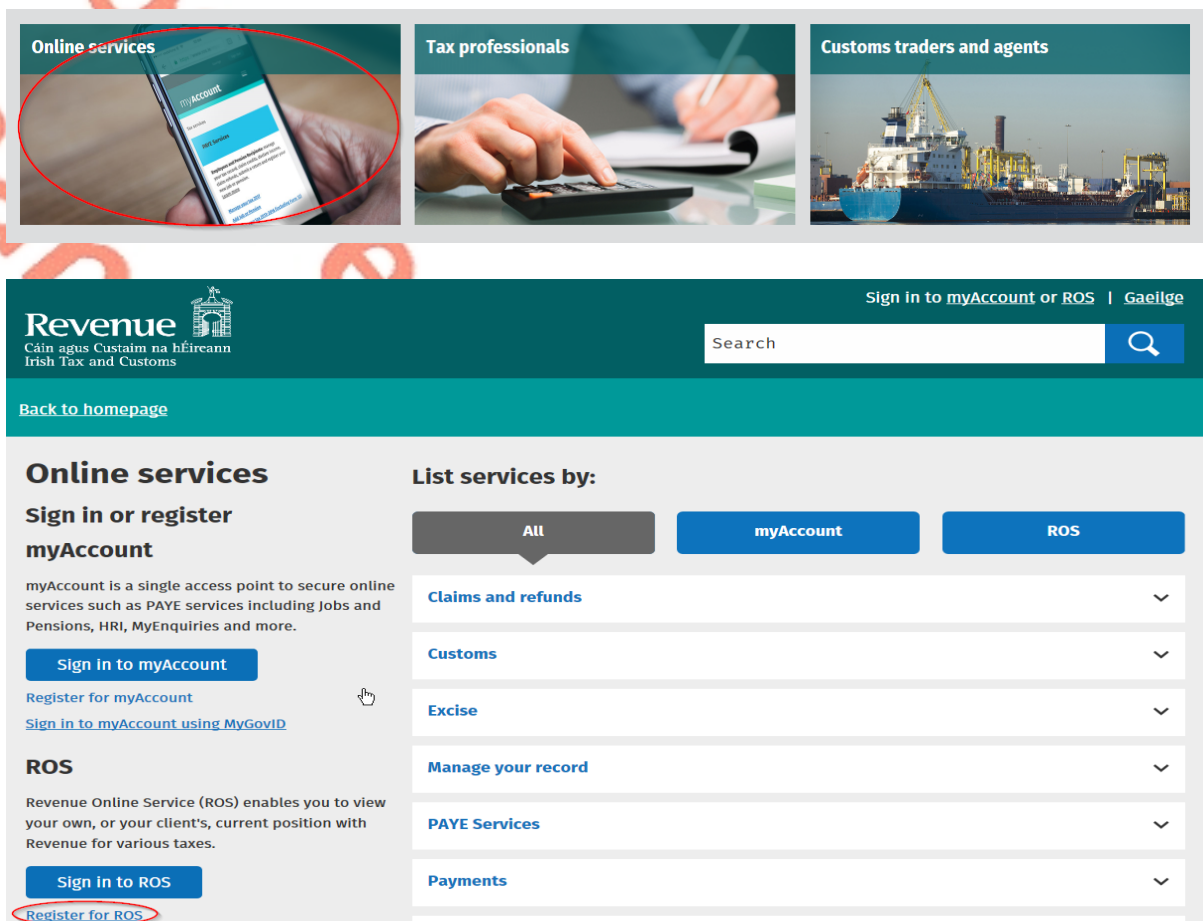


Figure 95: Revenue website screen

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

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

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
- 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 “Tain Services” tab, select “Register New Reporting Customer”.

The screenshot shows the Revenue ROS Tain Services dashboard. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is active. The dashboard is divided into several sections:

- Find Clients:** Includes a 'Client Search' section with filters for 'Tax Registrations' and 'Reporting Obligations', and a 'Your Client List' section with buttons for 'View Client List' and 'Export Client List'.
- Manage Tax Registrations:** Includes a 'Manage Client Registrations' section with a 'Register New Revenue Customer' button and a 'Register New Reporting Entity' button (highlighted with a red circle).
- Properties:** Includes a 'Find Properties' section with buttons for 'View Property List' and 'Export Property List'.
- Upload Form(s) Completed Offline:** Includes a section for uploading return types.
- Agent Employer Services:** Includes a section for requesting RPNs by file upload.
- Other Services:** Includes links for 'MyEnquiries', 'Manage Financial Statements', 'Upload Multiple Financial Statements', 'Trust Register Functions', 'P2C Search', 'Mobile Access', and 'View Property History'.

Figure 96: Agent register New Reporting Entity screen

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

The screenshot shows the Revenue ROS eRegistration screen for Reporting Entity Registration (1 of 2). The screen displays a warning message about uploading an 'Agent Link Notification' letter. Below this, there is a section for selecting additional reporting obligations. The 'DAC2-CRS Reporting Obligation' checkbox is selected and highlighted with a red circle. The 'Next' button is also highlighted with a red circle.

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 tif, tiff or pdf format and be less than 5 megabytes 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

☐ DAC6 Reporting Obligation

☐ STR Reporting Obligation

Next

Figure 97: Agent DAC2-CRS registration screen

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

Revenue
Clárú agus Cúnamh na hEiríann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 98: Agent Reporting Entity registration detail screen

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

Revenue
Clárú agus Cúnamh na hEiríann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

DAC2-CRS Registration

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

Cancel Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 99: Agent DAC2-CRS registration screen

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

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

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

Revenue
Clárú agus Cártaí na Míreann
Irish Tax and Customs

ROS Help | Exit

TAIN SERVICES

eRegistration

Summary

Customer Registration Request (Reporting Entity)

Registered Contact Details

Reporting Entity name

Address Line 1

Address Line 2

Address Line 3

Address Line 4

Phone

Mobile Contact Name

Mobile Number

Responsible Officer

DAC2-CRS Reporting Obligation Details

Registration Commencement Date 22/07/2020

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

Cancel Generate Client Consent Letter Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 100: Agent generate Client consent letter screen



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 _____

Figure 101: Agent Client consent letter screen

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



ROS Help | Exit |

TAIN SERVICES

eRegistration

TAIN Link Attachment

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

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

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

File*

Browse...

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

☒ DAC2-CRS

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

Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 102: Agent add attachment screen

6.1.8 Click “Sign and Submit”.

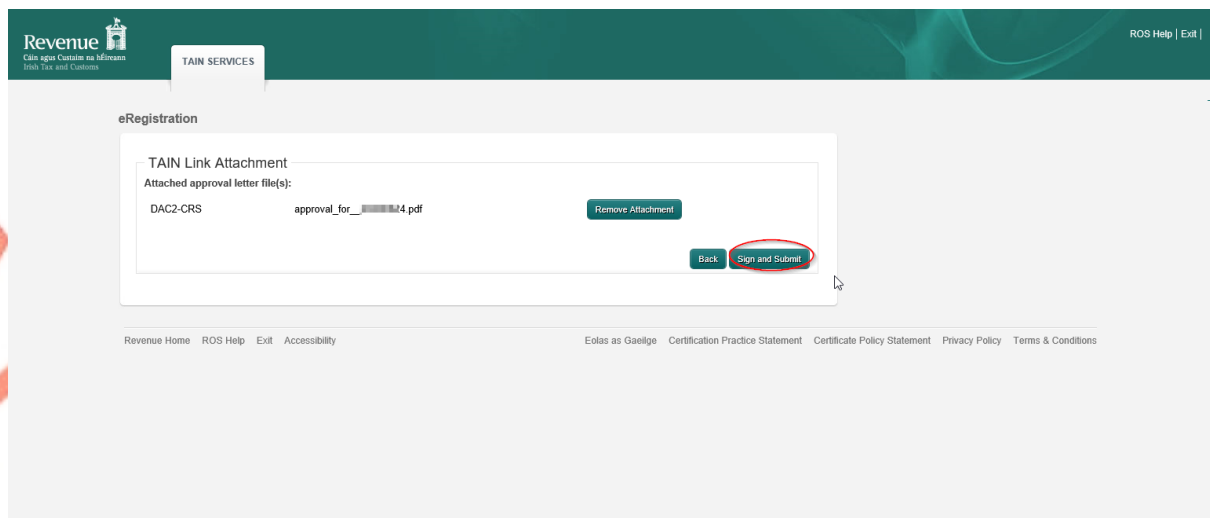


Figure 103: Agent sign and submit screen

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

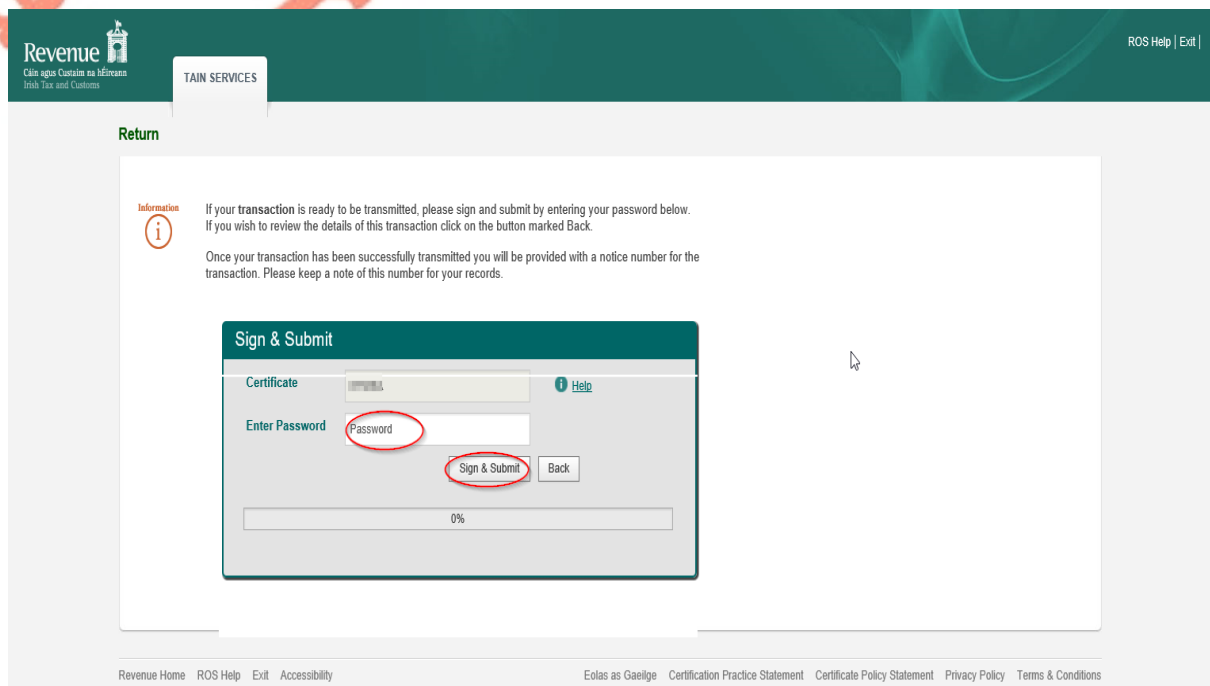


Figure 104: Agent sign and submit password screen

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

ROS Acknowledgement TEST -

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

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

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

Notice Number

eRegistration summary:

Action	Status	Comments
Register and Link DAC2-CRS	Success	

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 105: Agent acknowledgement screen

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.

Revenue TAIN SERVICES CLIENT SERVICES **CLIENT REVENUE RECORD** WORK IN PROGRESS LANGUAGE: ENGLISH ROS HELP EXIT

Inbox: Inbox Messages Information Services: Returns Payments Refunds & Repayments Charges & Payments Events List Registration Details Items Submitted via ROS

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

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

Search by: Search using Document Type Cancel Search

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

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	798628465M				Reporting Entity Registr	N/A	16/06/2020
<input type="checkbox"/>					Tax Registration	N/A	16/06/2020

Figure 106: Agent Revenue Record screen

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 >](#)

Figure 107: Agent registration confirmation screen

- ❖ 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

Element:	MessageRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>MS<FI_Message_uid>
Description:	<ul style="list-style-type: none"> • <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> FI's Revenue customer number (Tax number or Reporting Entity registration number) • 'MS' indicates that this is a MessageRefID • <FI_Message_uid> 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. <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 <FI_Message_uid> 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>

Examples:	<p>Example 1 - FI_Message_uid is a sequential number</p> <p>First message sent by an FI</p> <p>20163346602FHMS0001</p> <p>Where:</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

Element:	DocRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>FI<ReportingFI_uid>
Description:	<ul style="list-style-type: none"> • <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> 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 • <ReportingFI_uid> 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. <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 <ReportingFI_uid> 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>

Examples:	<p>Example 1 DocRefID within the ReportingFI Element is a sequential number</p> <p>DocRefID for first message sent by an FI</p> <p>20163346602FHFIO0000000001</p> <p>Where:</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 ⁵</p>
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⁵ [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

Element:	DocRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>AR<AccountReport_uid>
Description:	<ul style="list-style-type: none"> • <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> 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 • <AccountReport_uid> A unique id for each AccountReport Element. This could be a sequential number or another unique identifier of the FI's choosing. <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 <AccountReport_uid> 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>

Examples:	<p>Example 1 DocRefID within the AccountReport Element is a sequential number</p> <p>The first AccountReport Element includes the following DocRefID</p> <p>20163346602FHAR0000000001</p> <p>Where:</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>The second AccountReport Element within the same message includes the following DocRefID</p> <p>20163346602FHAR0000000002</p> <p>Where:</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>
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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

20163346602FHARSysA00000000001**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 00000000001 is the unique id for this AccountReport Element

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

20163346602FHARSysA00000000002

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	&
<	Less Than	<

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	>
'	Apostrophe	'
"	Quotation Mark	"

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
á é í ó ú Á É Í Ó Ú
£ \$ % & * - + = () < > : ; , . " ' @ ~ # ? ! / \

Please note that, while # is a valid character for ROS, it is not however valid for the OECD schema and should not be used.

7.4 XML Schema Version 2.0 update

Sr No	Field	Change
1.	TIN	Max length is restricted to 200
2.	AddressFix(street,BuildingIdentifier,SuiteIdentifier,FloorIdentifier,DistrictName,POB,PostCode,City,CountrySubentity)	Max length is restricted to 200
3.	AddressFree	Max length is restricted to 4000
4.	BirthInfo(City,CountrySubentity,FormerCountryname)	Max length is restricted to 200
5.	IN(Organisation Type)	Max length is restricted to 200
6.	SendingCompanyIN	Max length is restricted to 200
7.	Warning	Max length is restricted to 4000
8.	MessageRefId	Max length is restricted to 170
9.	CorrMessageRefId	Max length is restricted to 170
10.	Contact	Max length is restricted to 4000
11.	AccountNumber	Max length is restricted to 200
12.	Name(PrecedingTitle,Title,FirstName,MiddleName,NamePrefix,suffix,GenerationIdentifier,GeneralSuffix,)	Max length is restricted to 200
13.	CrsBody	This has become optional
14.	version	Max length is restricted to 10
15.	Organisation Name	Max length is restricted to 200

The [CRS XML Schema Version 1.0](#) and User Guide Version 2.0 are applicable for all exchanges, including correction reports, until 31 January 2021.

The [CRS XML Schema Version 2.0](#) and User Guide Version 3.0 will apply for all DAC2-CRS reports, including correction reports, from 1 February 2021 onwards.

To facilitate the migration to Schema Version 2.0, the Revenue electronic filing system on ROS for DAC2-CRS will be unavailable from midnight on the 15th January 2021 until 31st January 2021. The DAC2-CRS filing system will re-open on 1 February 2021.

A more recent version of this manual is available.

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
- 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”.

Revenue
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Irish Tax and Customs

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

Administration Services

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

Search by: Surname ▼ Enter the search information: Search

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	WHELAN	JOHN	12345678	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345679	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345680	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345681	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345682	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345683	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345684	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345685	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345686	123456	123456	ACTIVE
<input type="radio"/>	WHELAN	JOHN	12345687	123456	123456	ACTIVE

Add New
View
Revise
MyEnquiries Permissions
Amend ROS Email Addresses
Revoke
Suspend
Restore

Figure 108: ROS Admin Services screen

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

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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

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.

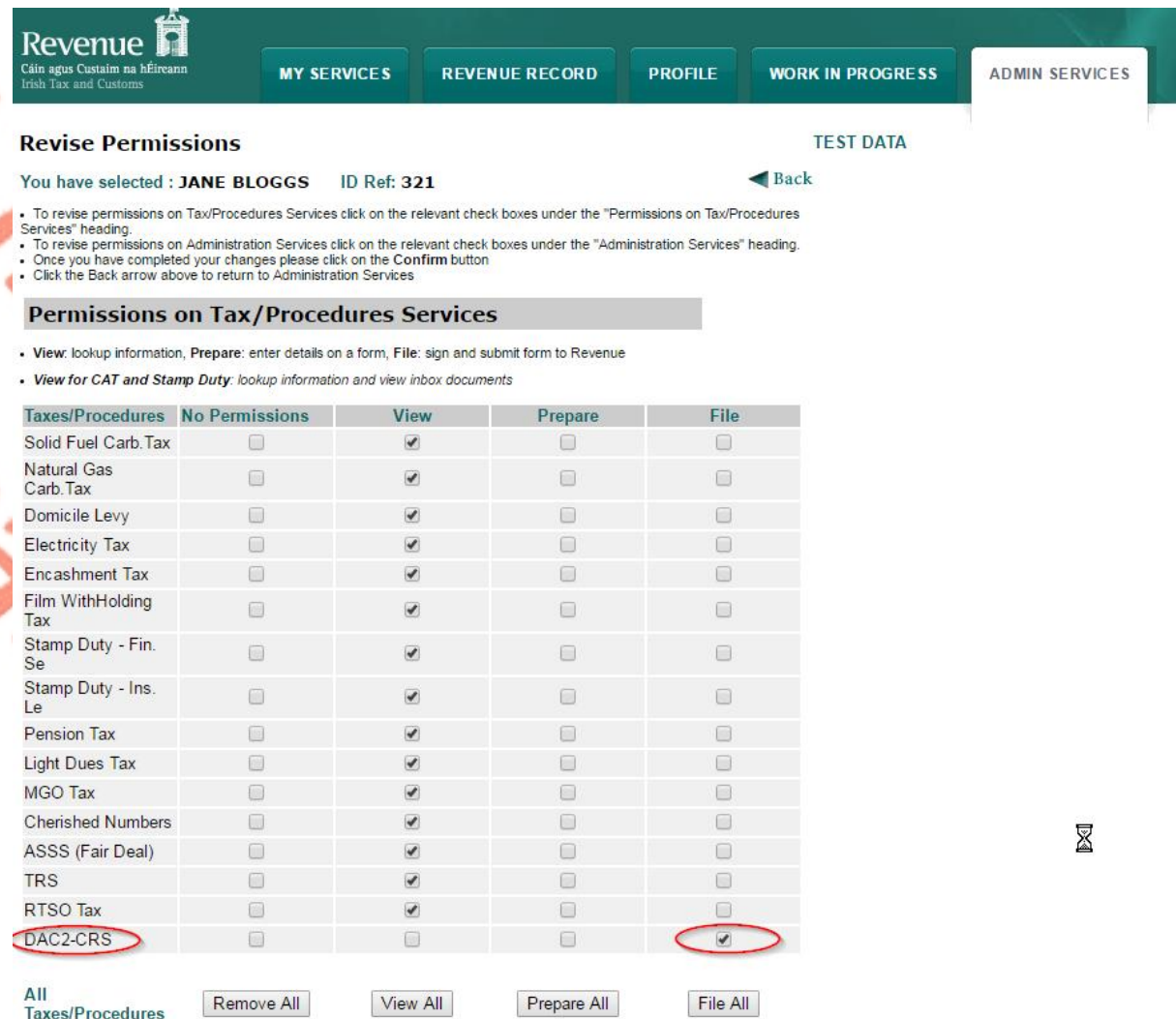
You can view a full list of Signature Requirements by clicking the **View All Requirements** button.

Buttons on the right: Add New, View, **Revise**, My Enquiries Permissions, Amend ROS Email Addresses, Revoke, Promote, Suspend, Restore, Suspend All, Restore All, View All Permissions, Set Signature Requirements, View All Requirements.

Figure 109: Revise ROS permissions screen

8.4 Select the Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.



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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"/>
DAC2-CRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Figure 110: Revise ROS permissions screen

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

Permissions on Administration Services

• **No:** Permission not available, **Yes:** Permission available

Service	No	Yes	
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Submit Registration	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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

Figure 111: Revise ROS permissions screen

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](#)

Figure 112: ROS permissions confirmation screen

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

9. Appendix V – ISO Country Codes

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

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