

Filing Guidelines for DAC2-Common Reporting Standard (CRS)

Part 38-03-26

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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 1 7383652**

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.

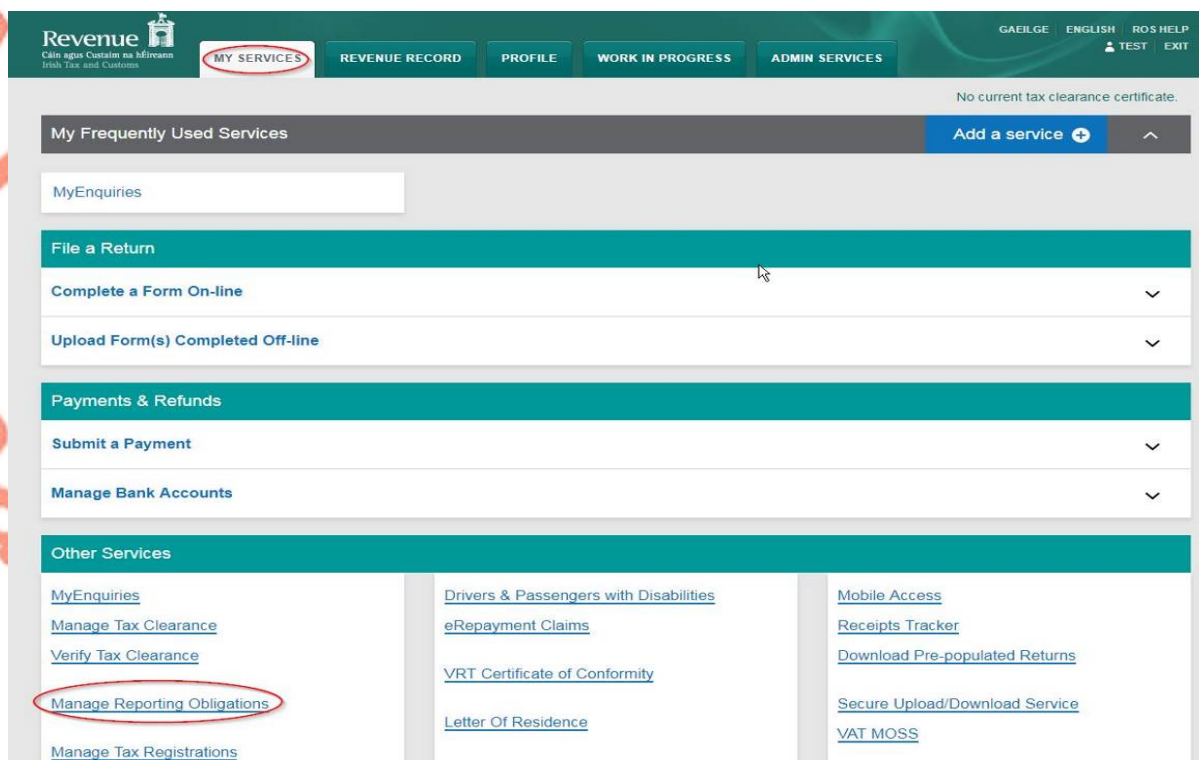


Figure 1: Customer My Services screen

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

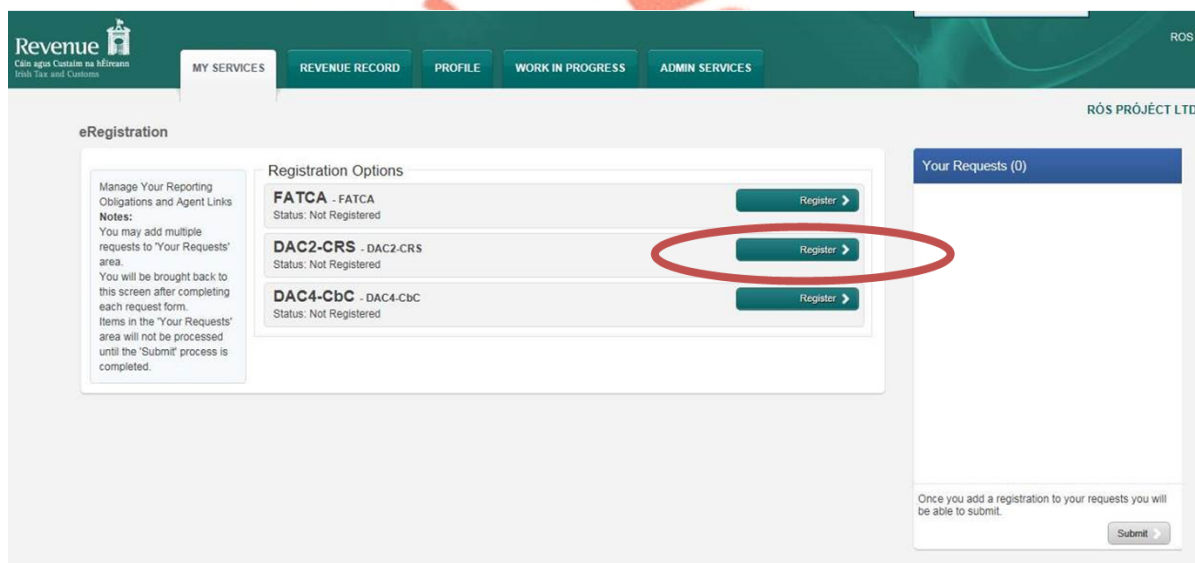


Figure 2: Customer DAC2-CRS registration screen

- 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”.

Figure 4: Customer submit registration screen

- 1.1.6 Click “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”.

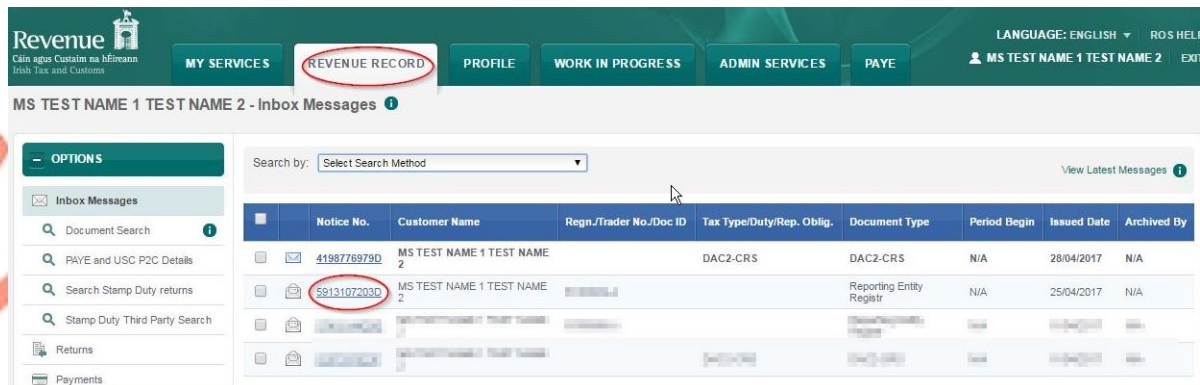
Figure 6: Customer sign and submit password screen

- 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”.

Action	Status	Comments
Register DAC2-CRS	Success	

Figure 7: Customer registration confirmation screen

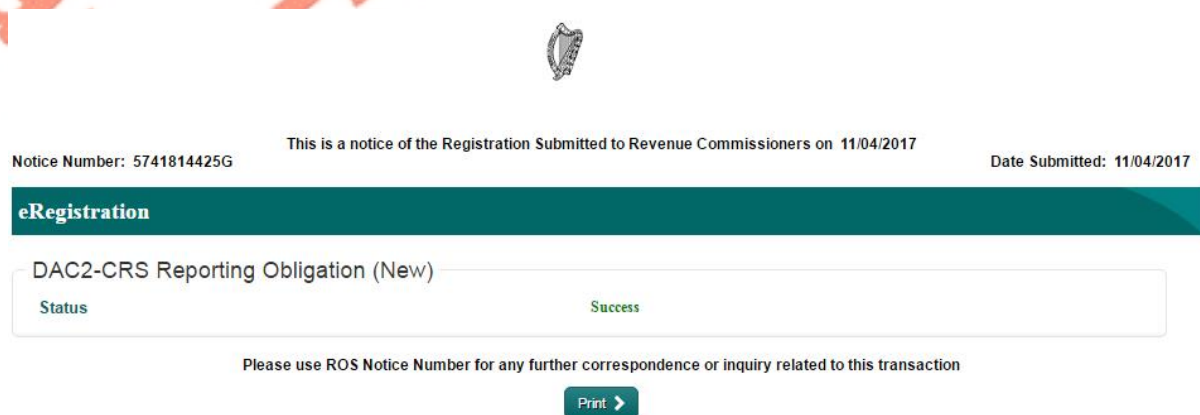
- 1.1.9 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC2-CRS Reporting Obligation. Click on the notice number for confirmation of the registration.



The screenshot shows the Revenue Record interface. At the top, there's a navigation bar with 'MY SERVICES', 'REVENUE RECORD' (highlighted with a red circle), 'PROFILE', 'WORK IN PROGRESS', 'ADMIN SERVICES', and 'PAYE'. Below this, the user is logged in as 'MS TEST NAME 1 TEST NAME 2'. The main area is titled 'MS TEST NAME 1 TEST NAME 2 - Inbox Messages'. On the left, there's a sidebar with 'OPTIONS' and 'Inbox Messages' including 'Document Search', 'PAYE and USC P2C Details', 'Search Stamp Duty returns', 'Stamp Duty Third Party Search', 'Returns', and 'Payments'. The main table has columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived By. The table contains three rows. The second row has a notice number '59131072030' circled in red, with a customer name 'MS TEST NAME 1 TEST NAME 2' and a document type 'Reporting Entity Registr'. The third row has a notice number '4198776979D' and a document type 'DAC2-CRS'.

Figure 8: Customer Revenue Record screen

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



The screenshot shows a confirmation screen for a registration. At the top, there's a harp icon. Below it, the text reads: 'This is a notice of the Registration Submitted to Revenue Commissioners on 11/04/2017'. The 'Notice Number' is '5741814425G' and the 'Date Submitted' is '11/04/2017'. The main heading is 'eRegistration'. Below this, there's a box with the text 'DAC2-CRS Reporting Obligation (New)' and a 'Status' field showing 'Success'. At the bottom, there's a message: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction' and a 'Print' button with a right arrow.

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 1 7383652**

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.

Revenue
Caoimhe Ó Súilleabháin
Táin, Tain, Tain, Tain, Tain

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:
Enter registration no.
Search by name:
Enter surname

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 an existing tax number, incl. PAYE.
☒ Tax Registrations ☐ Reporting Obligations
Select a tax type: Enter registration no.
Enter name Select tax type:

Register New Revenue Customer
You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

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.

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:

Agent Employer Services
[Request RPNs by file upload](#) [Submit payroll by file upload](#)

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

Revenue Home | ROS Help | Feedback | 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.

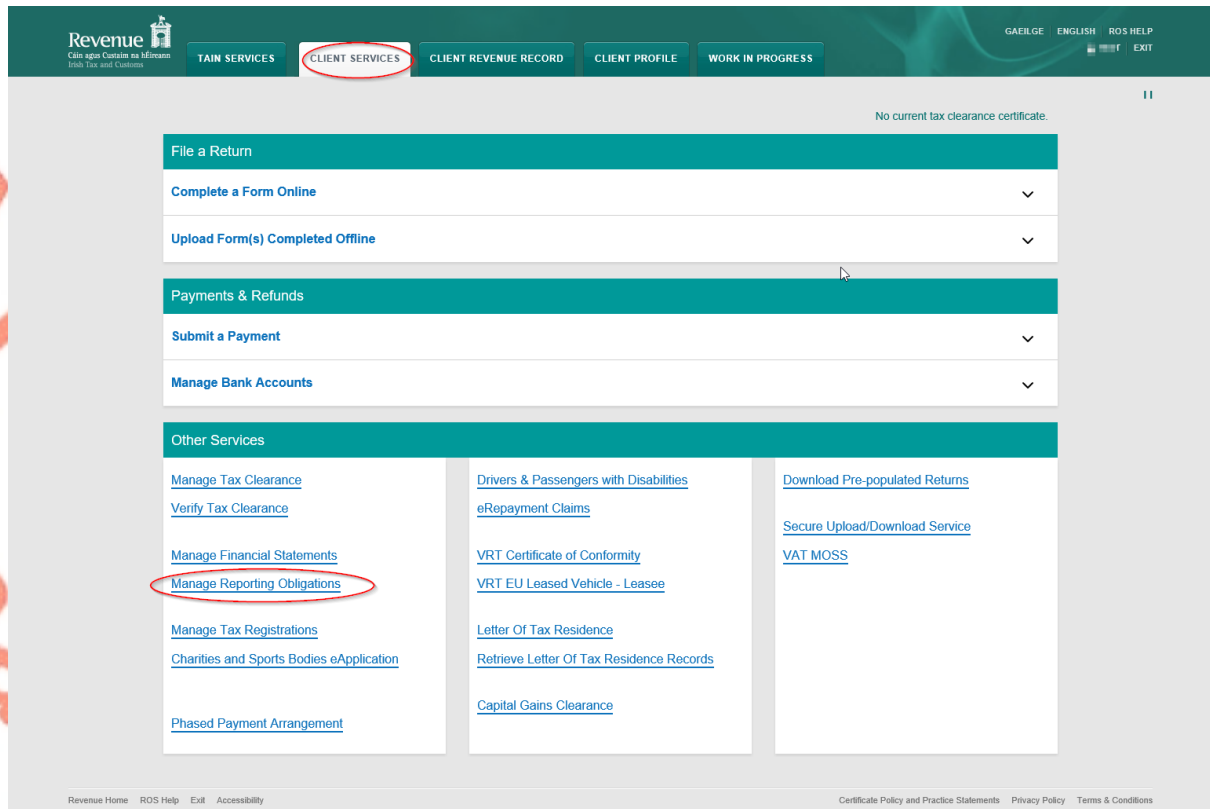


Figure 11: Agent Manage Reporting Obligations screen

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

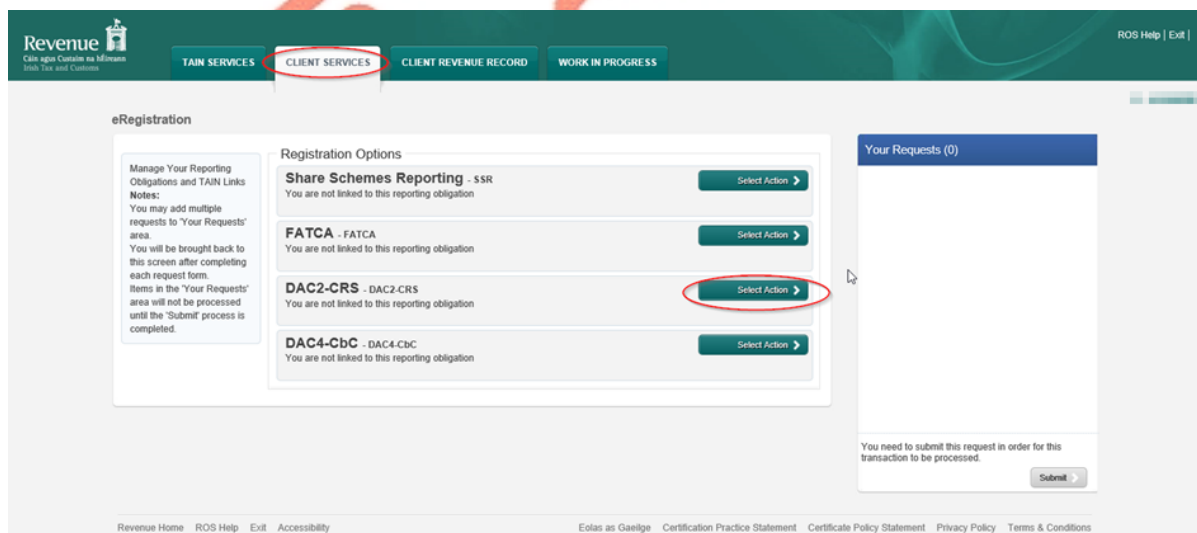


Figure 12: Agent DAC2-CRS registration screen

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.

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”.

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

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 main content area is titled 'eRegistration' and contains a 'Summary' section. Under 'Summary', there is a text box labeled 'DAC2-CRS Reporting Obligation (New)'. Below this, a blue information box states: 'The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).' Below the information box, the 'Generate Client Consent Letter' button is highlighted with a red circle. Navigation buttons 'Back' and 'Next' are also visible.

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 main content area is titled 'eRegistration' and contains a 'Summary' section. Under 'Summary', there is a text box labeled 'DAC2-CRS Reporting Obligation (New)'. Below this, a blue information box states: 'The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).' Below the information box, the 'Generate Client Consent Letter' button is highlighted with a red circle. Navigation buttons 'Back' and 'Next' are also visible.

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

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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 .dxf 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

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Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

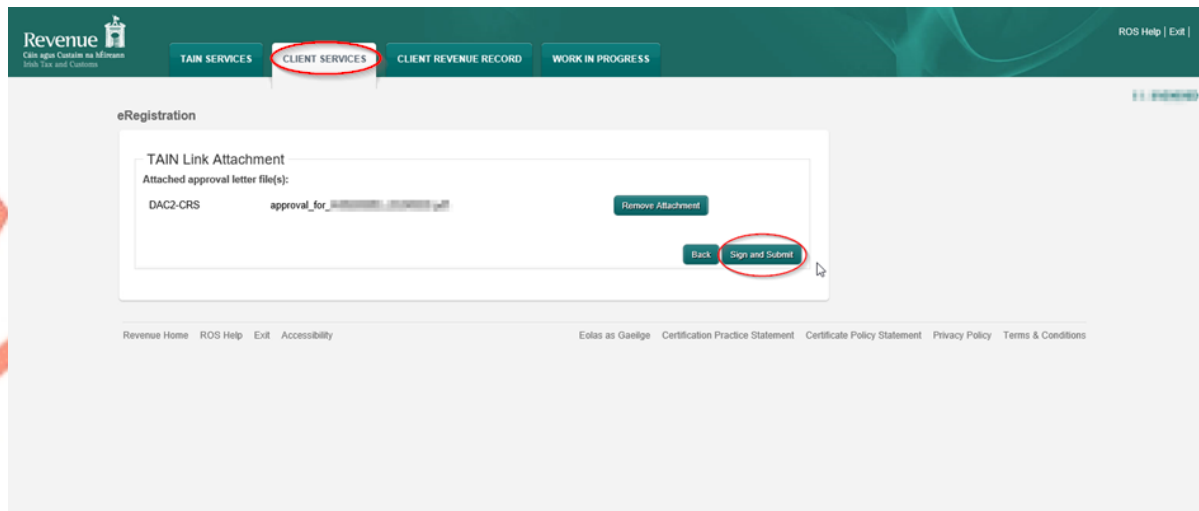


Figure 21: Agent sign and submit screen

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

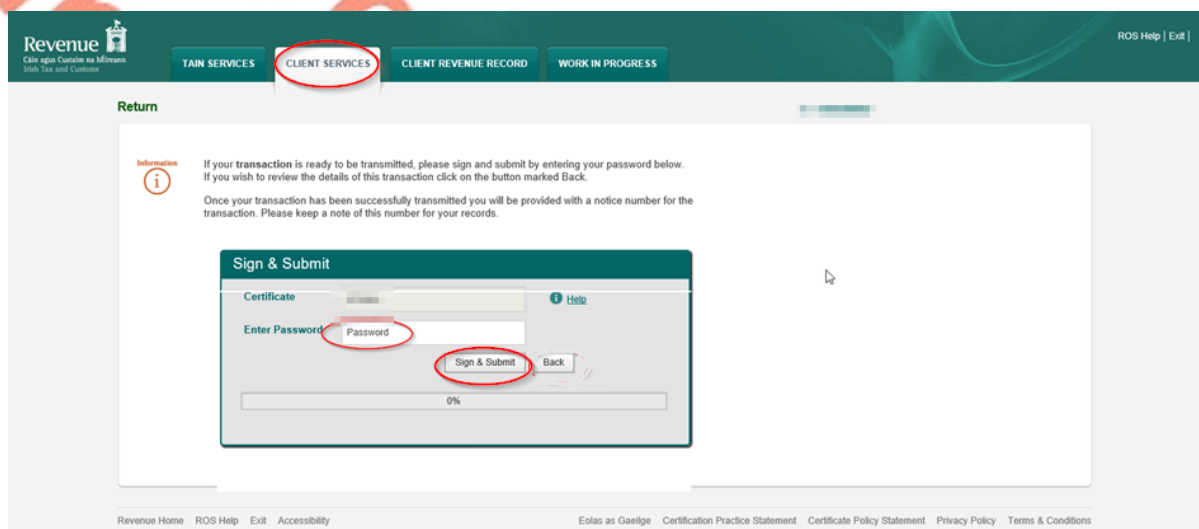


Figure 22: Agent sign and submit password screen

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”.

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 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: [4042158490](#)

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 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.

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

LANGUAGE: ENGLISH ROS HELP EXIT

All Clients - Inbox Messages 1 Search Clients

Inbox:
Inbox Messages
Information Services:
Outstanding Returns
Request Statement of Accounts
Properties 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

*denotes a required field. Refresh Inbox

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4042158490	THE CO.		No		Reporting Entity Registr	NA	22/07/2020
4042158490	THE CO.		No		Reporting Entity Registr	NA	29/06/2020
4042158490	THE CO.		Yes		Reporting Entity Registr	NA	29/06/2020
4042158490	THE CO.		Yes	DAC2-CRS	DAC2-CRS	NA	29/06/2020
4042158490	THE CO.		Yes	DAC2-CRS	DAC2-CRS	NA	29/06/2020
4042158490	THE CO.		Yes	Income Tax	FORM11	01/01/2019	25/06/2020
4042158490	THE CO.		Yes	DAC6	DAC6	NA	25/06/2020

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 displays the Revenue ROS interface. At the top, the 'TAIN SERVICES' tab is selected in the navigation bar. The main content area is titled 'Find Clients' and includes a 'Client Search' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. Below these are input fields for 'Enter registration no.' and 'Enter name', each with a 'Search' button. To the right, the 'Your Client List' section provides buttons for 'View Client List' and 'Export Client List', along with a date filter and a 'Display' button. The 'Manage Tax Registrations' section, highlighted with a red box, contains a 'Manage' button and a 'Select tax type' dropdown. To its right, the 'Register New Revenue Customer' and 'Register New Reporting Entity' buttons are visible. The bottom of the screen features a footer with various links including 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

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 red circle). To the right of this dropdown is a 'Manage' button with a right-pointing arrow, also circled in red. 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 but with the 'Reporting Obligations' radio button selected. The 'Select a reporting obli...' dropdown is visible. The 'Manage Reporting Obl...' dropdown menu is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted with a red circle). The 'Manage' button with a right-pointing arrow is also circled in red. The right side of the screen remains the same with the 'Register New Revenue Customer' section.

Figure 28: Agent manage Client registration screen

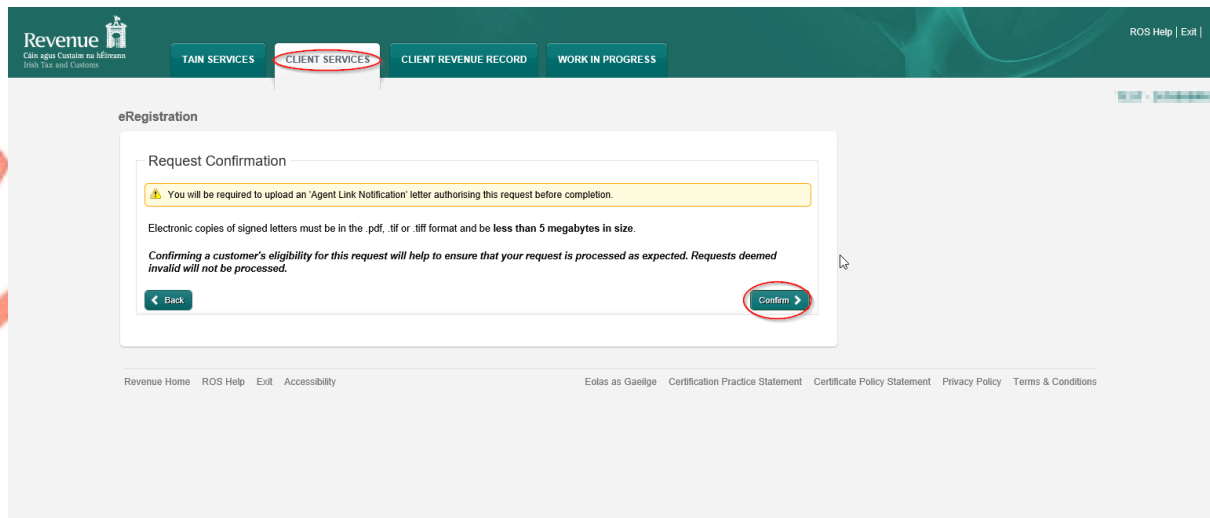
2.2.5 Under Registration Options, click “Select Action” and “Link only to an existing registration”.

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 active. The main content area is titled 'eRegistration' and contains a 'Registration Options' section. This 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 'Select Action' button for DAC2-CRS is circled in red. Below this button, there are three options: '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 also circled in red. To the right of the 'Registration Options' section, there is a 'Your Requests (0)' section with a 'Submit' button. The footer of the page 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”.



Revenue 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.

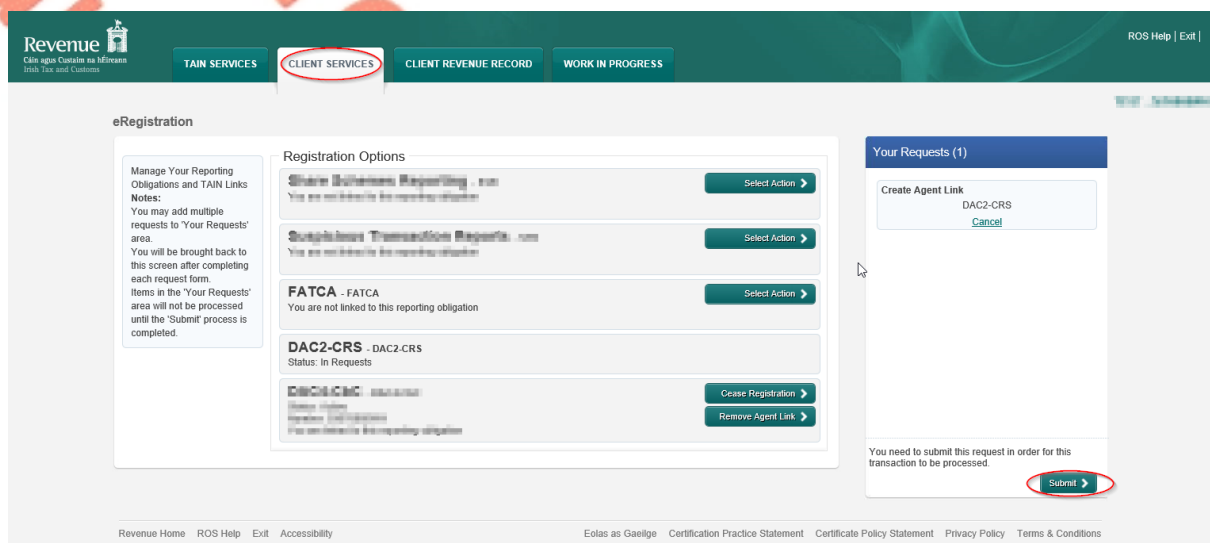
Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.

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

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

Figure 30: Agent DAC2-CRS registration confirm screen

2.2.7 Click “Submit”.



Revenue eRegistration

Registration Options

Share Business Reporting - non
You are not linked to the reporting obligation [Select Action](#)

Suspicious Transaction Reports - non
You are not linked to the reporting obligation [Select Action](#)

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

DAC2-CRS - DAC2-CRS
Status: In Requests

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.

Your Requests (1)

Create Agent Link
DAC2-CRS
[Cancel](#)

Submit

You need to submit this request in order for this transaction to be processed.

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy 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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Irish Tax and Customs

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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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”.

Revenue
Cáin agus Cúiteam na hÉireann
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
Cáin agus Cúiteam 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_XXXXXX

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”.

Return

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

Sign & Submit

Certificate [Help](#)

Enter Password Password

0%

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.

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.

Revenue
Gateshead Council Tax and Customs

TAIN SERVICES **REVENUE RECORD** PROFILE ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP

All Clients - Inbox Messages

Search Clients

Inbox:

Information Services:

Outstanding Returns

Request Statement of Accounts

Properties Submitted via ROS

Overview
Try our online Demos

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

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

Search by: [Search using Document Type](#) Cancel Search

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

*denotes a required field.

Refresh Inbox

Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4042136420			No		Reporting Entity Registr	N/A	22/07/2020
4042136420			No		Reporting Entity Registr	N/A	29/06/2020
4042136420			Yes		Reporting Entity Registr	N/A	29/06/2020
4042136420			Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
4042136420			Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
4042136420			Yes	Income Tax	FORM11	01/01/2019	25/06/2020
4042136420			Yes	DACS	DACS	N/A	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.

3. Section 3 – Customer Submitting DAC2-CRS Returns

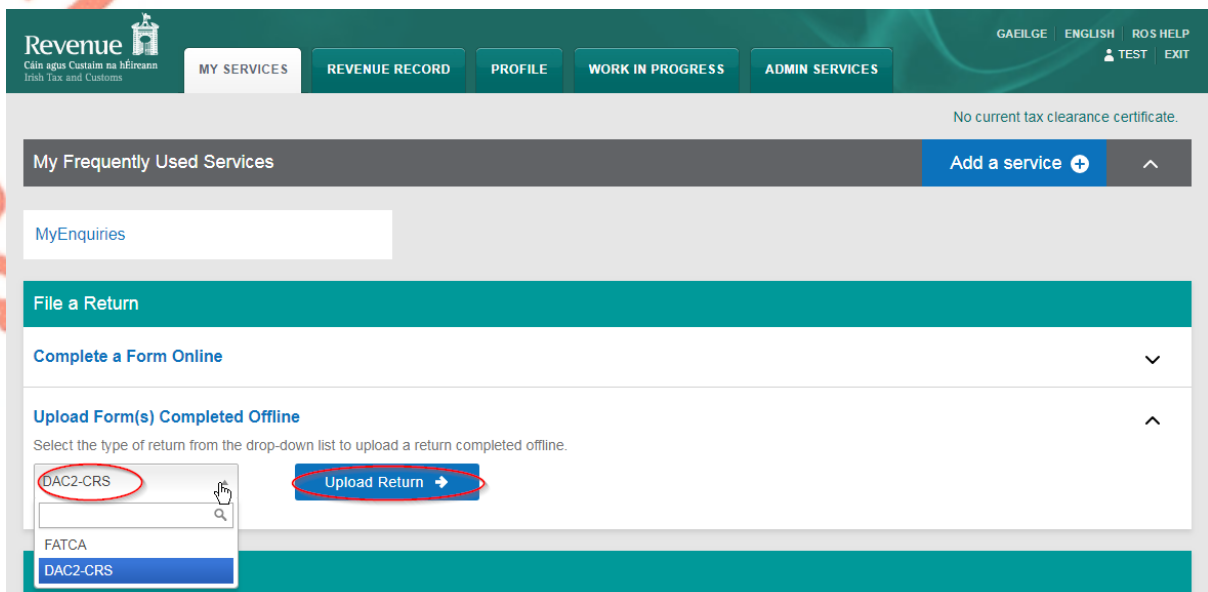
The following section details how Customers upload DAC2-CRS returns on ROS.

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

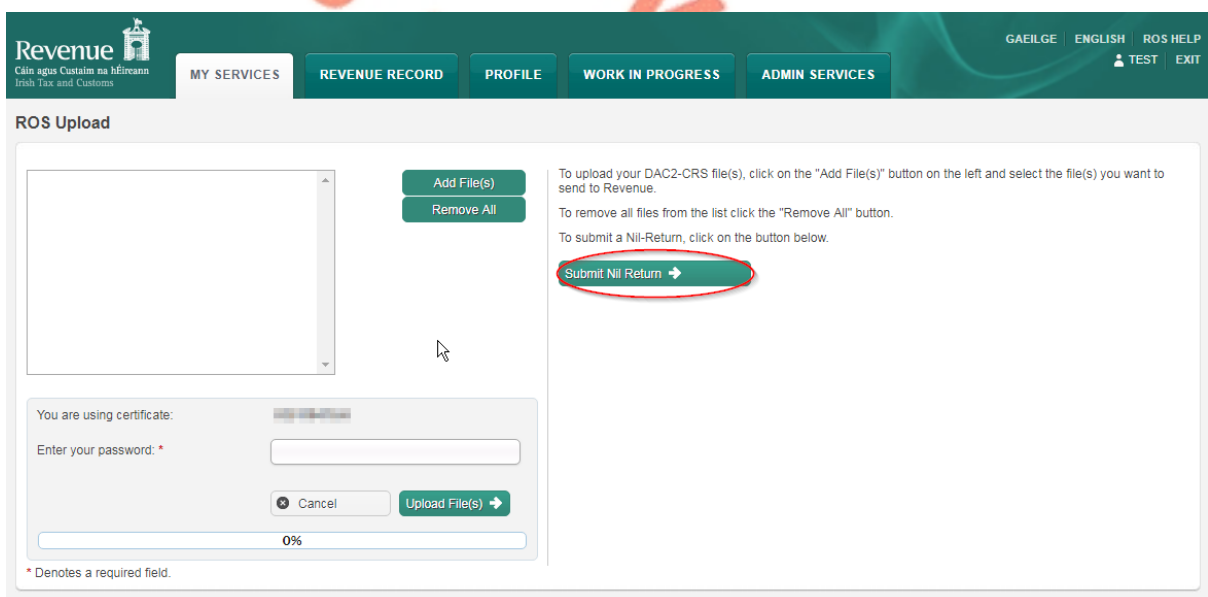
3.1.1 Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “DAC2-CRS” from the drop-down list. Click “Upload Return”.



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 'My Frequently Used Services' section includes a search bar for 'MyEnquiries'. The main section is 'File a Return', which has a 'Complete a Form Online' dropdown and an expanded 'Upload Form(s) Completed Offline' section. In the 'Upload Form(s) Completed Offline' section, a dropdown menu is open, showing 'DAC2-CRS' as the selected option. To the right of the dropdown is an 'Upload Return' button, which is highlighted with a red circle.

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.', and 'To submit a Nil-Return, click on the button below.' Below this text is a 'Submit Nil Return' button, which is highlighted with a red circle. At the bottom, there's a section for certificate authentication with a password field, 'Cancel', and 'Upload File(s)' buttons, along with a progress bar showing 0%.

Figure 41: Customer submit Nil return screen

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

**DAC2 - CRS Nil Return**

Revenue auto-generated nil-return facility

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

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

Tax Identification Number:	
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.

Figure 42: Customer auto populated screen

3.1.4 Enter Password, click “Sign and Submit”.

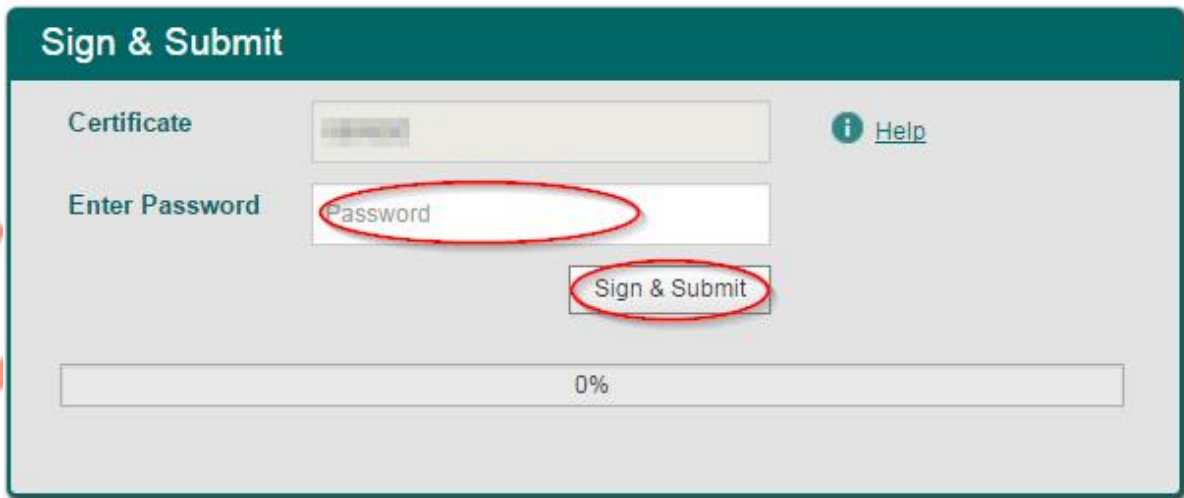


Figure 43: Customer sign and submit screen

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

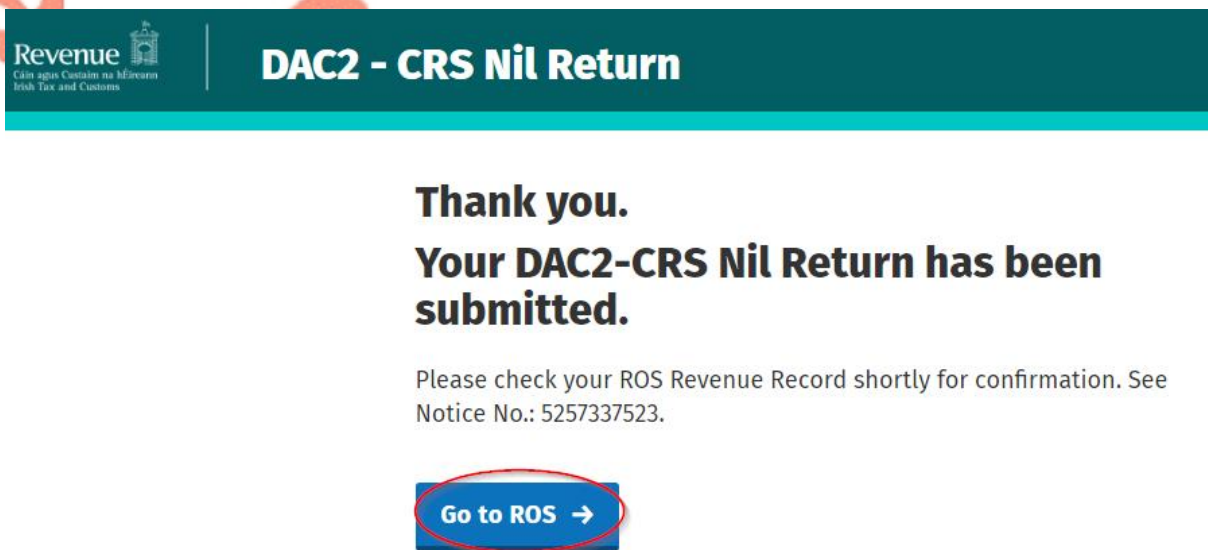


Figure 44: Customer confirmation screen

- 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.

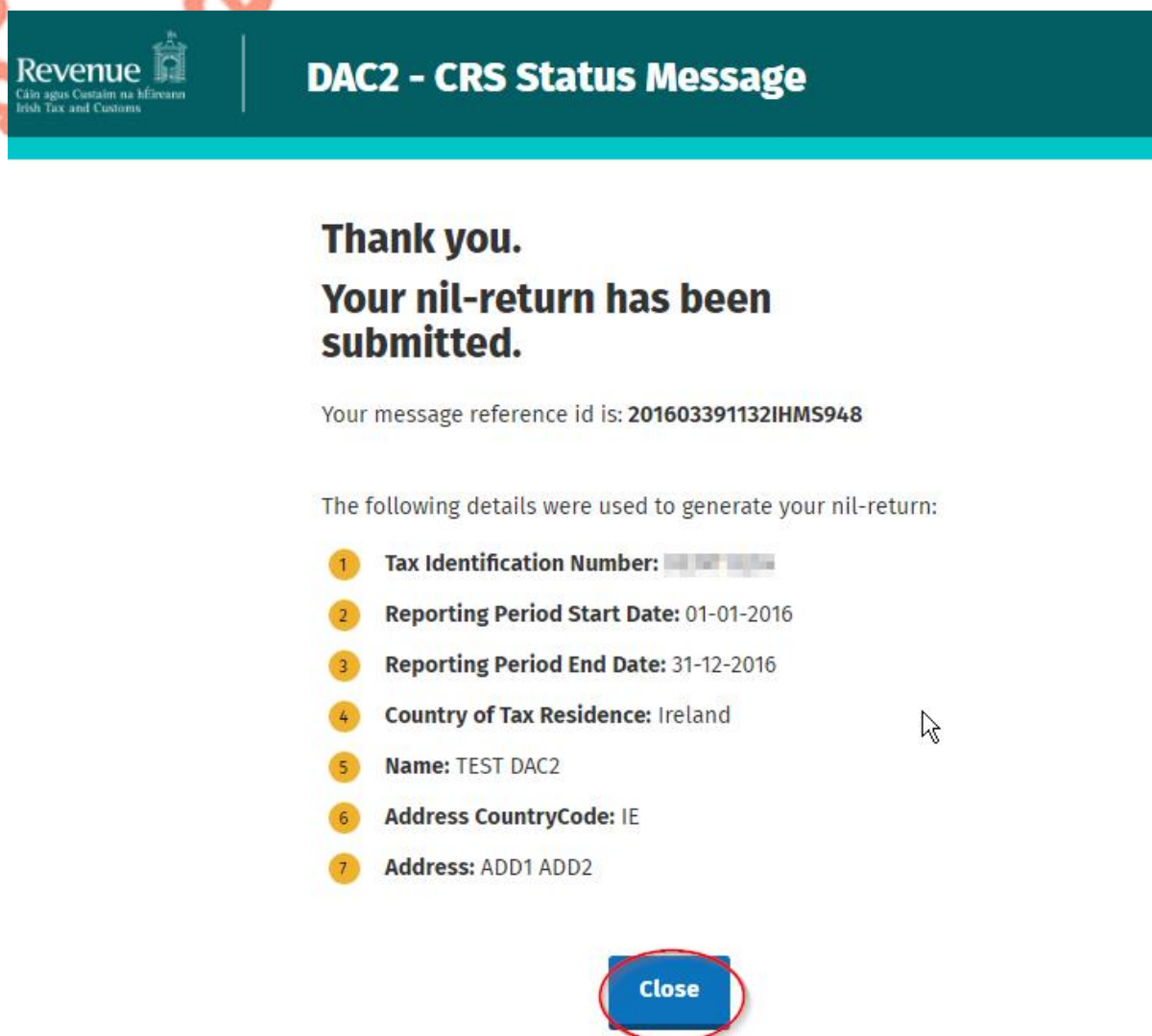


Figure 46: Customer submitted return confirmation screen

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”.

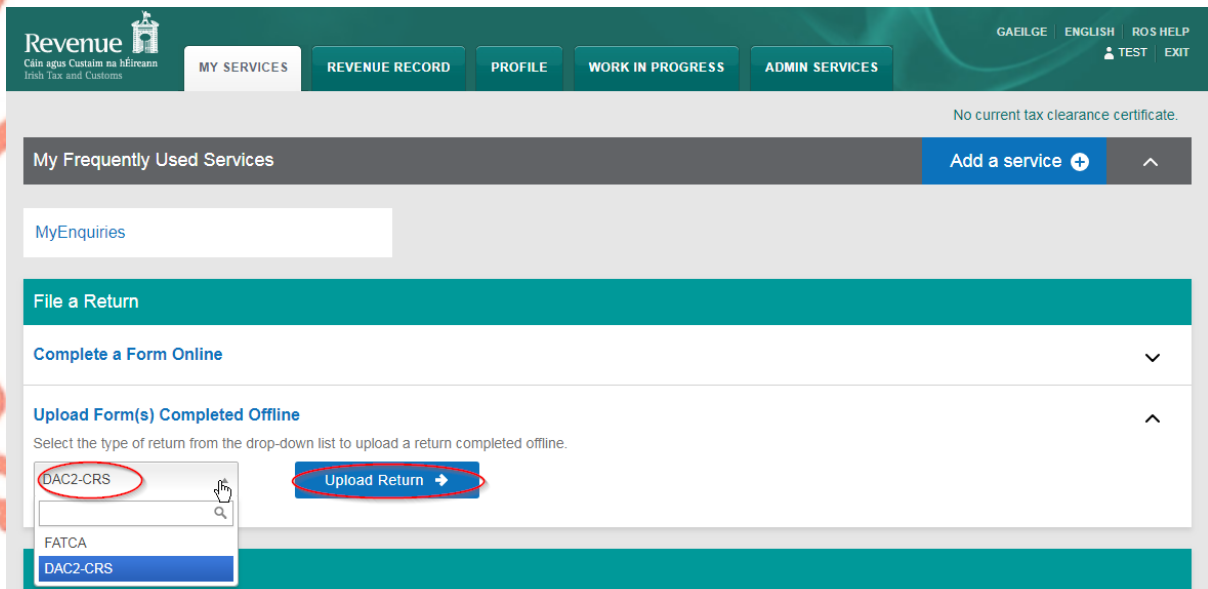


Figure 47: Customer upload return screen

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

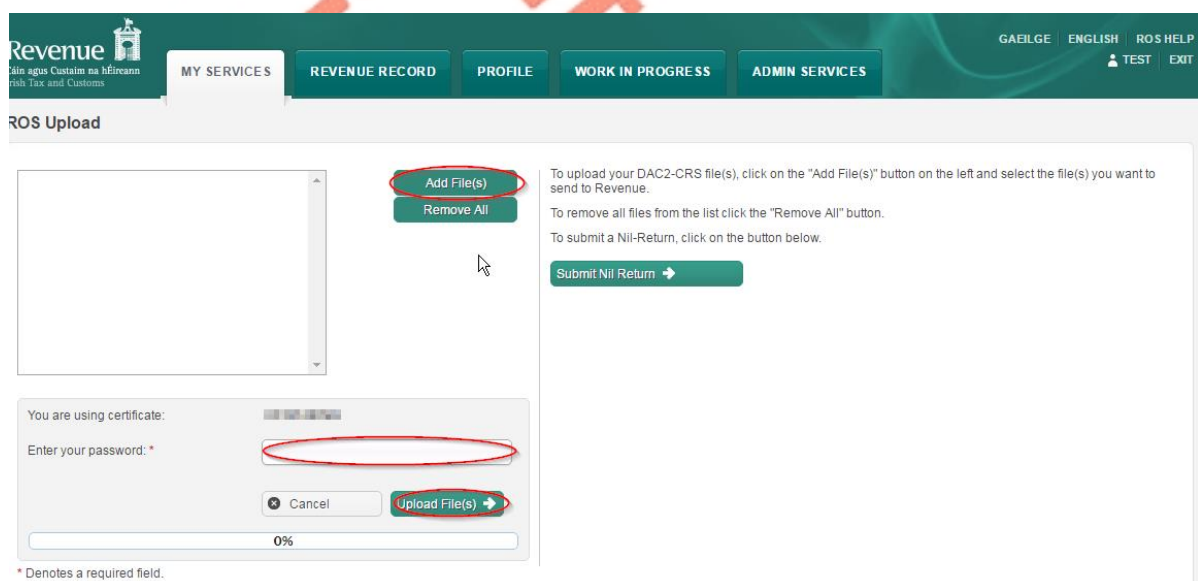


Figure 48: Customer add file screen

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

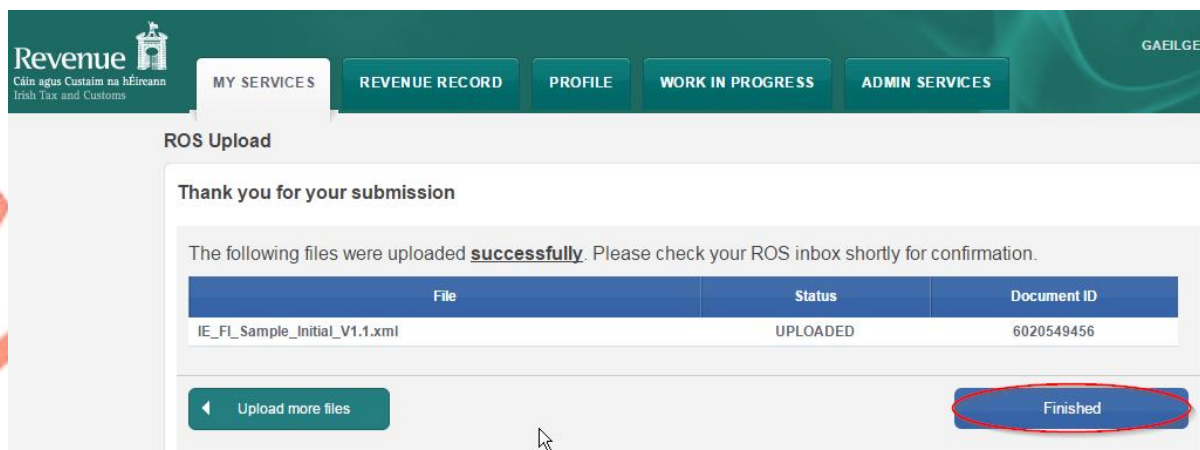


Figure 49: Customer ROS upload screen

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.

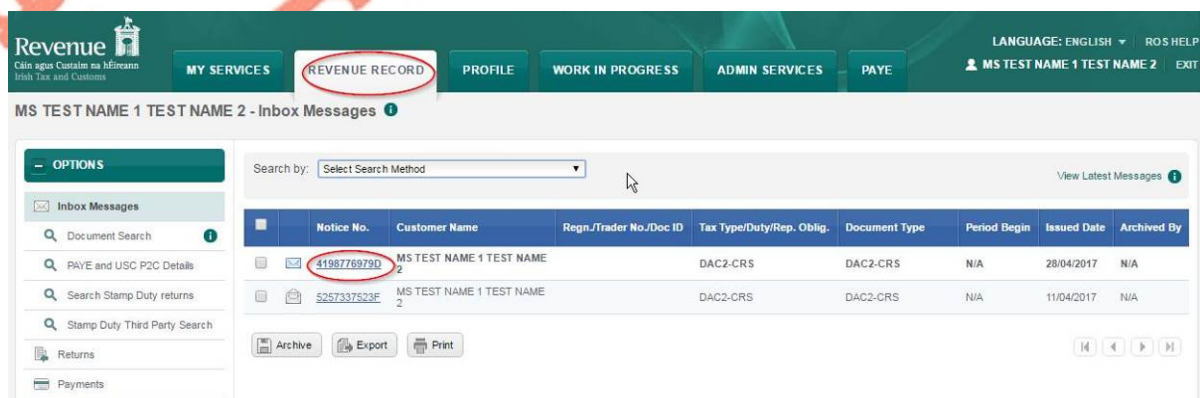


Figure 50: Customer Revenue Record screen

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

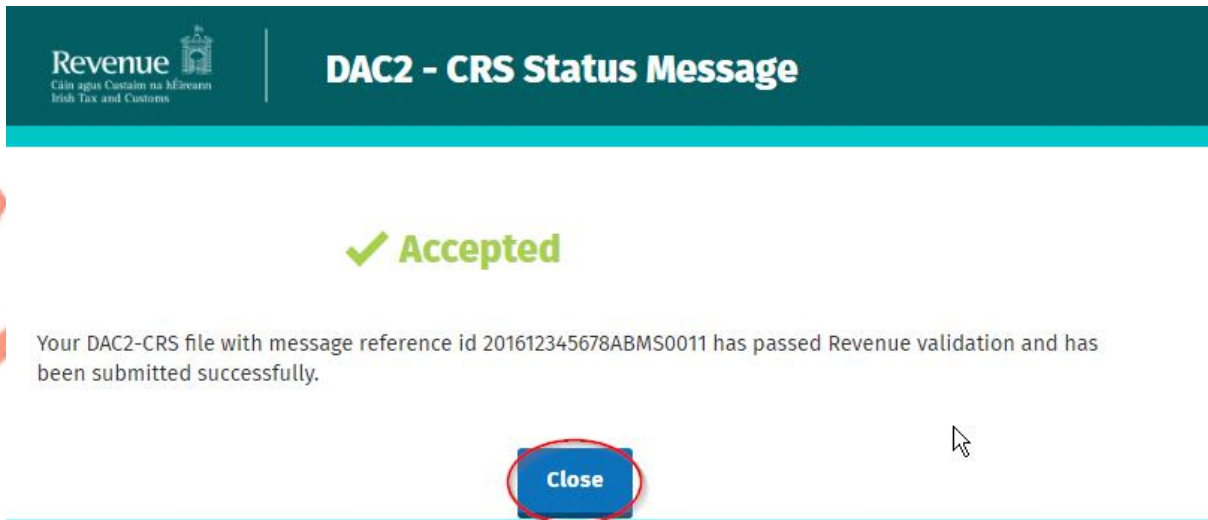


Figure 51: Customer DAC2-CRS status screen

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.

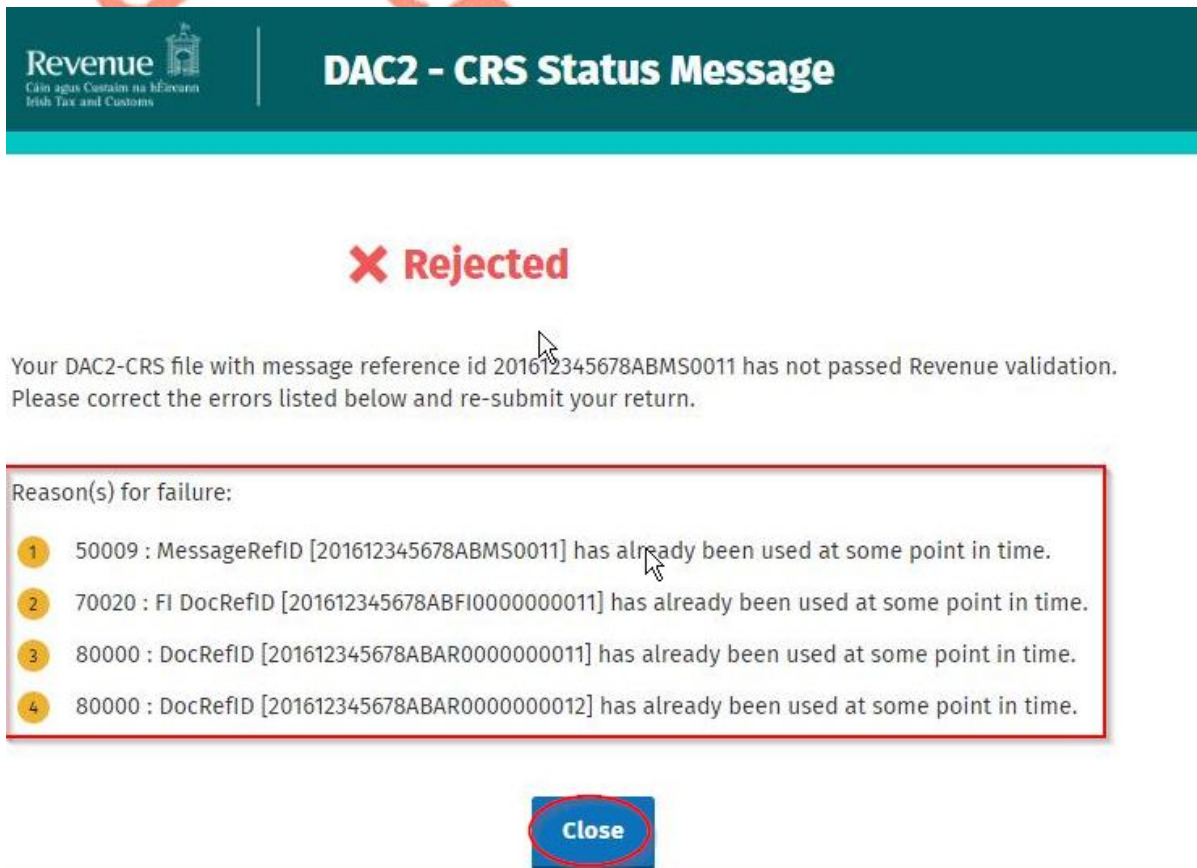


Figure 52: Customer DAC2-CRS status screen

3.3 Customer Submitting Online DAC2-CRS Form¹

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”.

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 'My Frequently Used Services' section is visible. The main content area is titled 'File a Return' and contains a 'Complete a Form Online' section. This section has a dropdown menu where 'DAC2-CRS' is selected, and a 'Submit' button. A search bar with 'MyEnquiries' is also present.

Figure 53: Customer DAC2-CRS submit form screen

¹ 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
Corporation
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

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:**

01 01 2016
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.

Revenue
Corporation Control No. Address
With 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 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
Cite 1994 Canada as Member
Web, Fax and Customs

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:

Please Select ▾

*** CountryCode:**

Please Select ▾

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: EUR ▾
value currCode

Add Payments

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

* Type: Please Select ▾

* PaymentAmnt: EUR ▾
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”.



Sign & Submit

Certificate **i** [Help](#)

Enter Password **Sign & Submit**

0%

Figure 61: Customer sign and submit screen

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

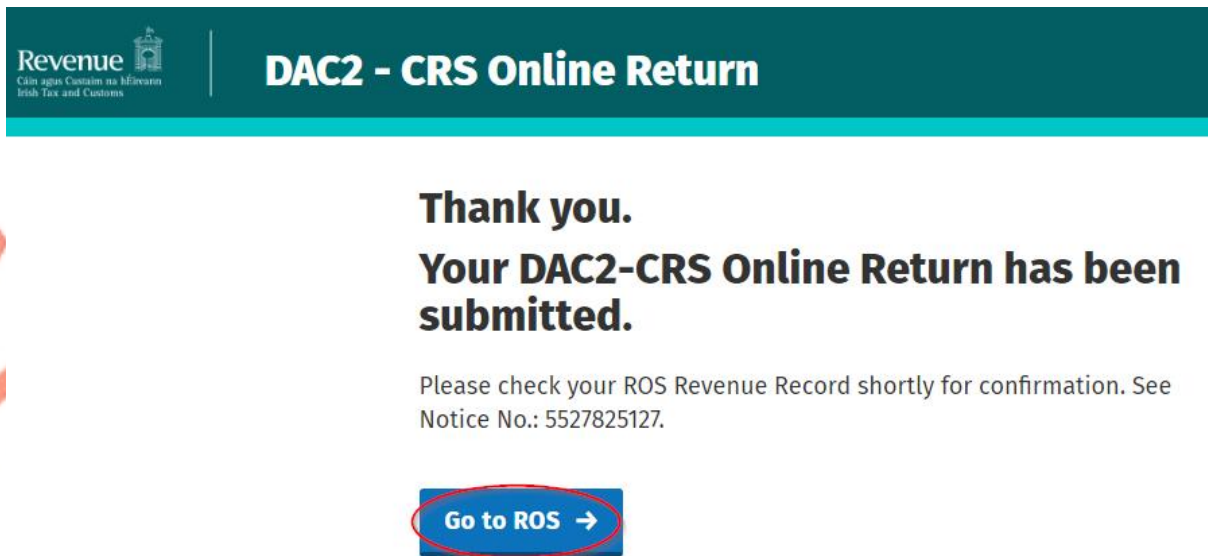
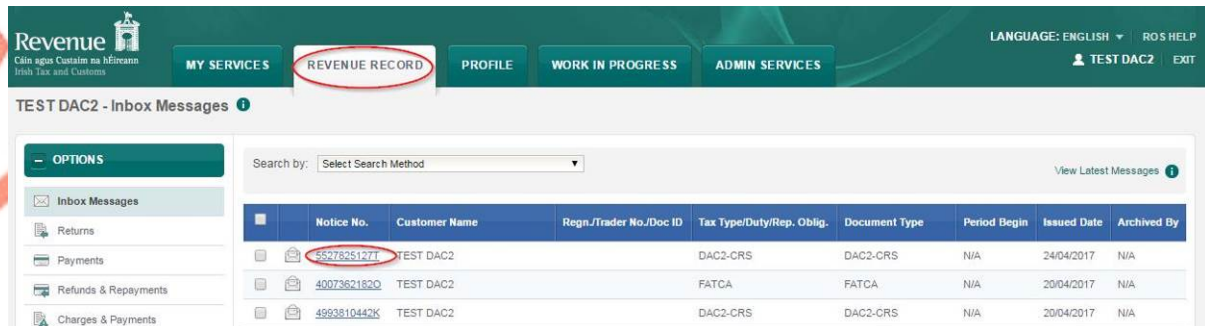


Figure 62: Customer confirmation screen

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.

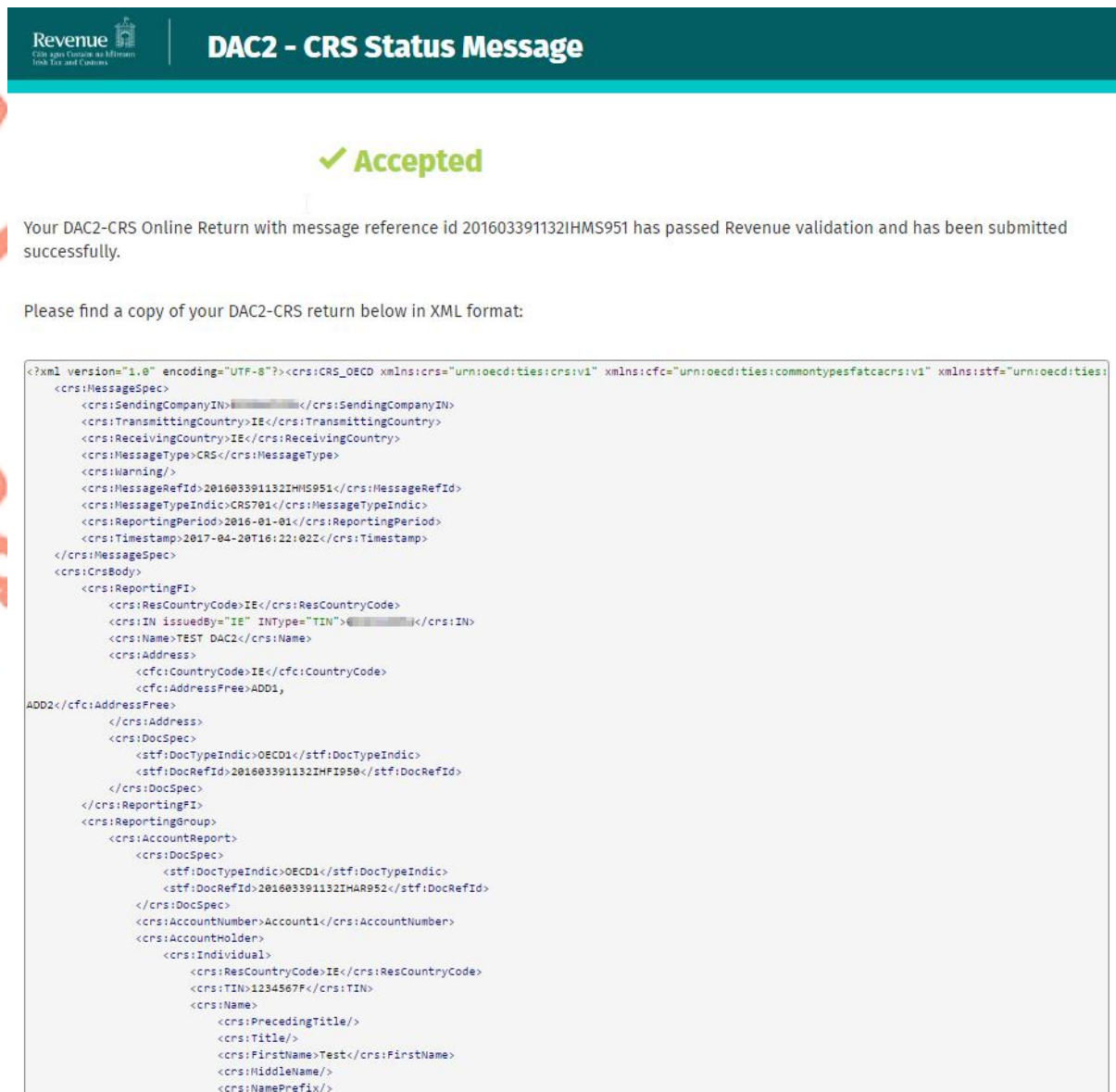


The screenshot shows the 'Revenue Record' section of a web portal. The header includes the Revenue logo, navigation tabs (MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES), and user information (TEST DAC2). The main content area is titled 'TEST DAC2 - Inbox Messages' and features a search bar and a table of messages.

	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:oe.cd:ties:crs:v1" xmlns:cfc="urn:oe.cd:ties:commontypesfatcacr:v1" xmlns:stf="urn:oe.cd:ties:stf:v1" xmlns:res="urn:oe.cd:ties:res: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

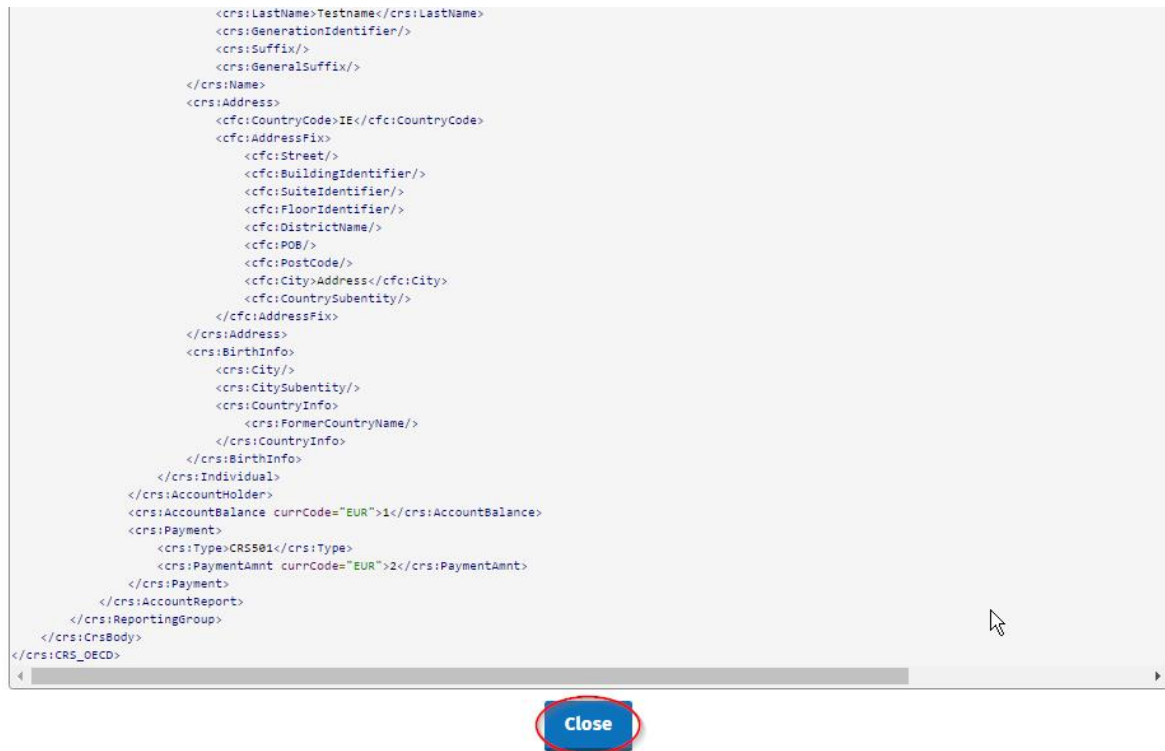


Figure 65: Customer DAC2-CRS status screen

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.

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
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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

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
Cáin agus Cúistiam na hÉireann
Irish Tax and Customs

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

GAEILGE 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:	
Reporting Period Start Date:	01-01-2016
Reporting Period End Date:	31-12-2016
Country of Tax Residence:	Ireland
Name:	DAC2
* Address CountryCode:	Please Select
Address:	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”.

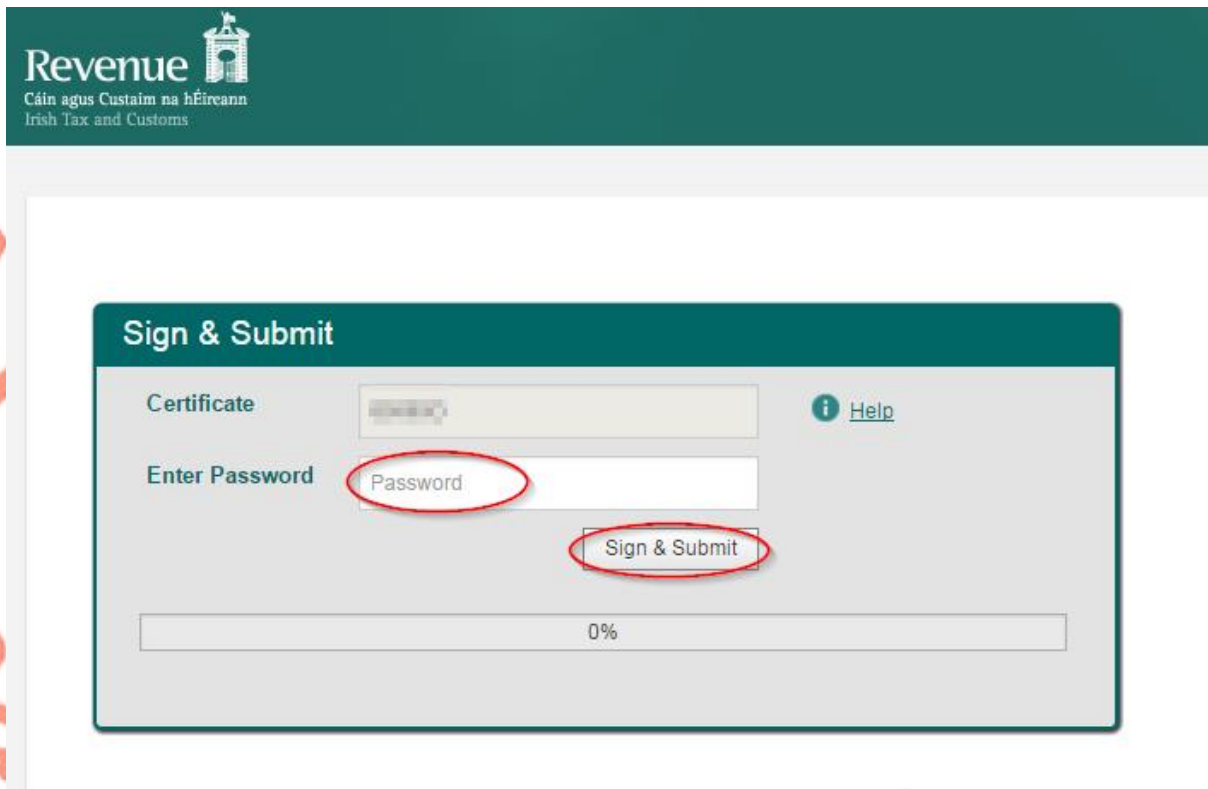


Figure 70: Agent sign and submit screen

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

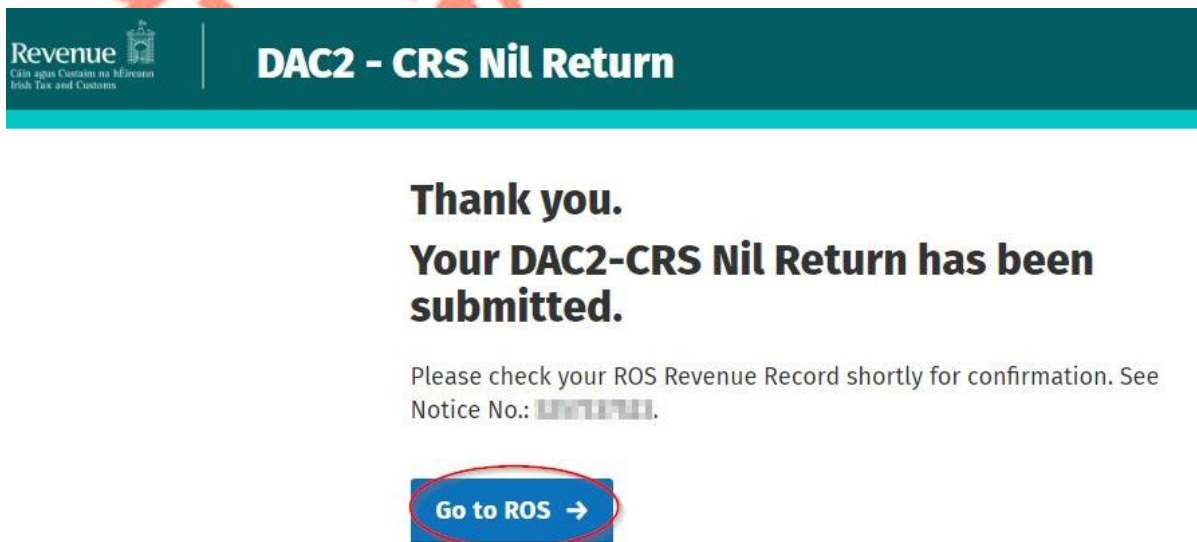


Figure 71: Agent upload confirmation screen

- 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.

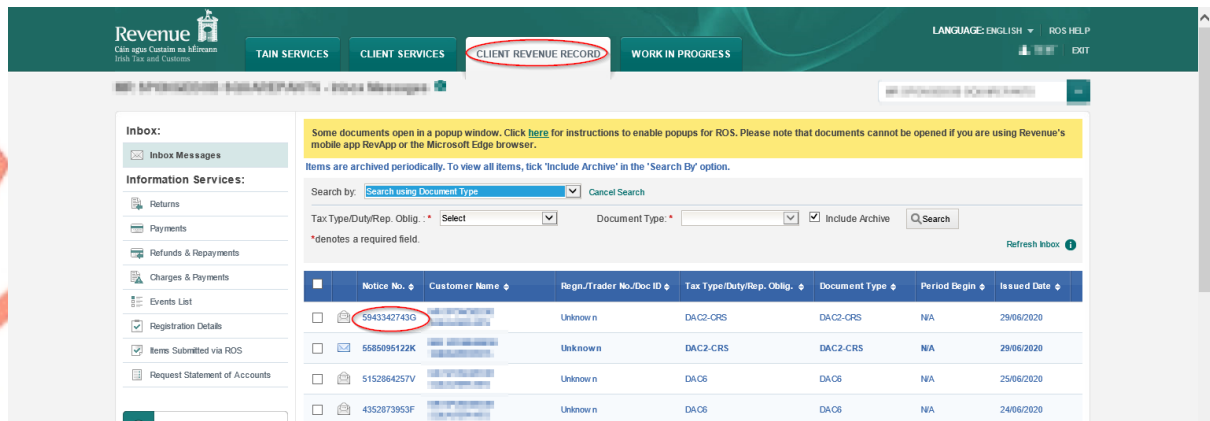


Figure 72: Agent Revenue Record screen

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

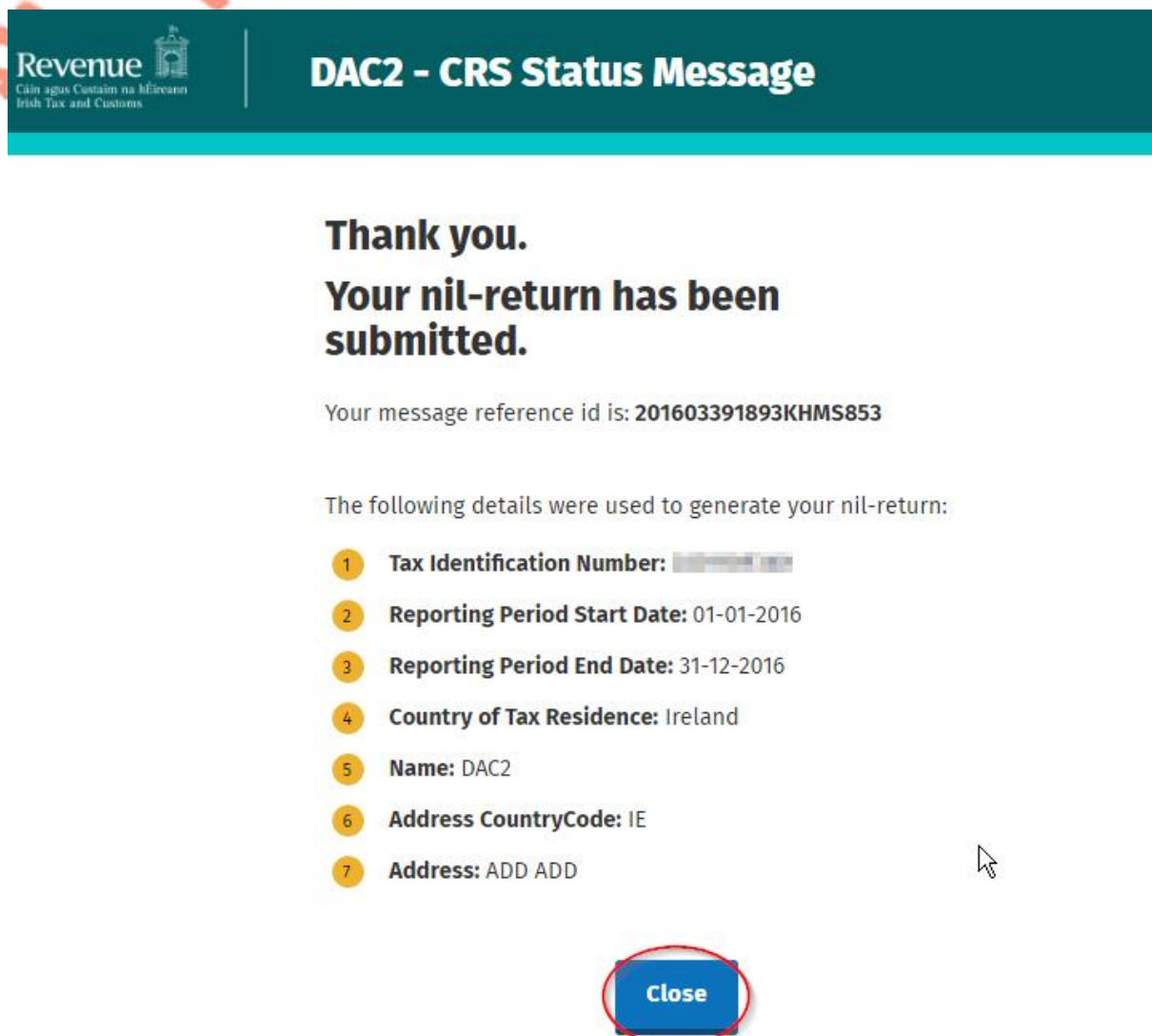


Figure 73: Agent return confirmation screen

4.2 Agent 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.

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

Figure 74: Agent Client search screen

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

Figure 75: Agent upload return screen

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

Revenue
Cais agus Caisín 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 DAG2-CRS file(s), click on the “Add File(s)” button on the left and select the file(s) you want to send to Revenue.
To remove all files from the list click the “Remove All” button.
To submit a Nil-Return, click on the button below.
Submit Nil Return →

You are using certificate:
Enter your password: *

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
Cais agus Caisín 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
Nil-Return-2018-2019.pdf	UPLOADED	123456789

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.

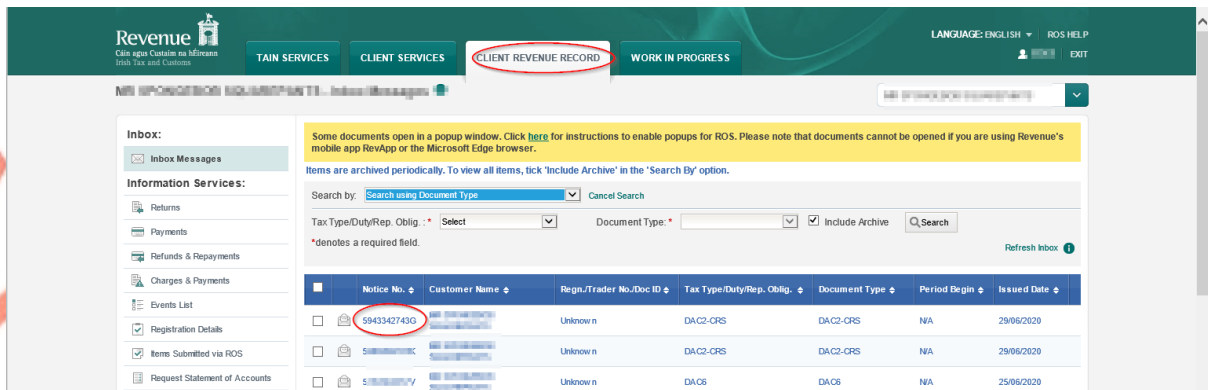


Figure 78: Agent Revenue Record screen

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

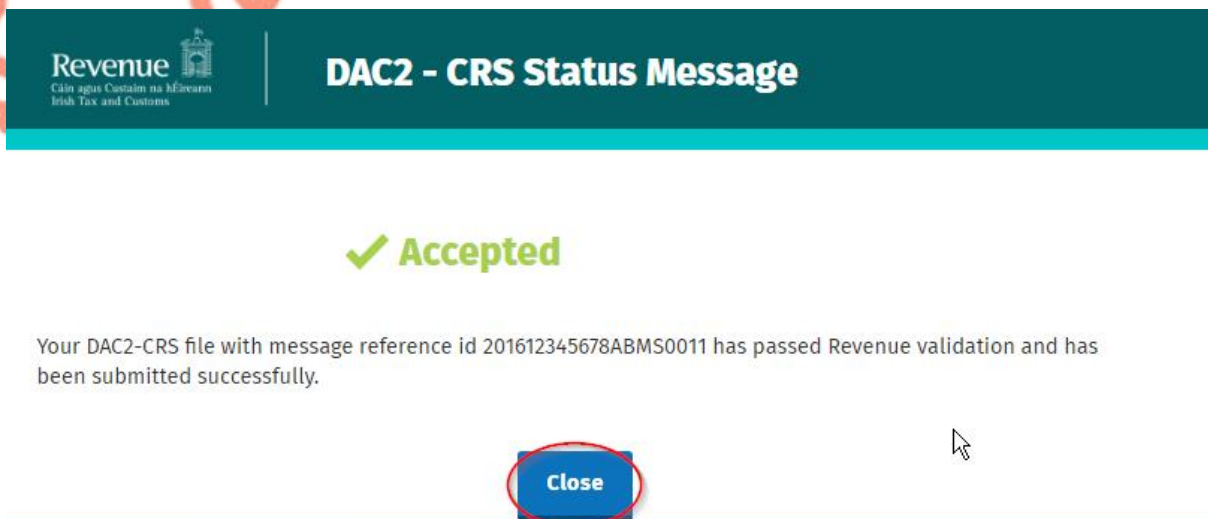


Figure 79: Agent DAC2-CRS status screen

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.

Revenue
Cáin agus Cúistiam na hÉireann
Irish Tax and Customs

DAC2 - CRS Status Message

✗ Rejected

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

Reason(s) for failure:

- 1 50009 : MessageRefID [201612345678ABMS0011] has already been used at some point in time.
- 2 70020 : FI DocRefID [201612345678ABFI00000000011] has already been used at some point in time.
- 3 80000 : DocRefID [201612345678ABAR00000000011] has already been used at some point in time.
- 4 80000 : DocRefID [201612345678ABAR00000000012] has already been used at some point in time.

Close

Figure 80: Agent DAC2-CRS status screen

4.3 Agent submitting online DAC2-CRS Form²

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 *

² 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
 Cais agairt Caisín 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

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
 Cais agairt Caisín 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 Bank Ireland
With 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
Click your Country to fill in the relevant tax and duty forms

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
Cite 1994 Canada as Mittem
Web Site and Customs

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:

PrecedingTitle:

Title:

*** FirstName:**

xnlNameType

MiddleName:

xnlNameType

NamePrefix:

xnlNameType

*** LastName:**

xnlNameType

GenerationIdentifier:

Suffix:

GeneralSuffix:

Figure 86: Agent online form screen

*** Address:**

legalAddressType:

Please Select ▾

*** CountryCode:**

Please Select ▾

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: EUR
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: EUR
value currCode

Add Payments

Payment 1: (Remove)

* Type:

* PaymentAmnt: EUR
value currCode

Back Save Next

Figure 89: Agent online form additional information screen

4.3.9 Agent enters Password and clicks “Submit”.

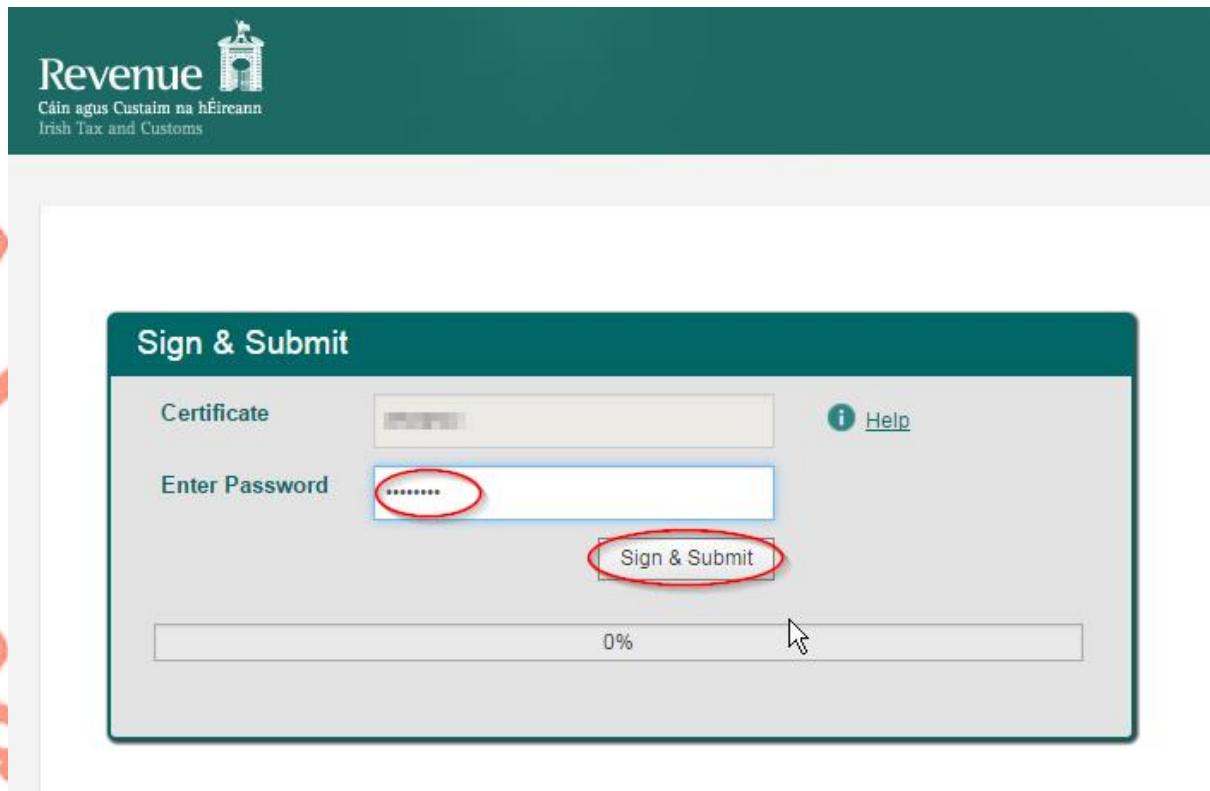


Figure 90: Agent sign and submit screen

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

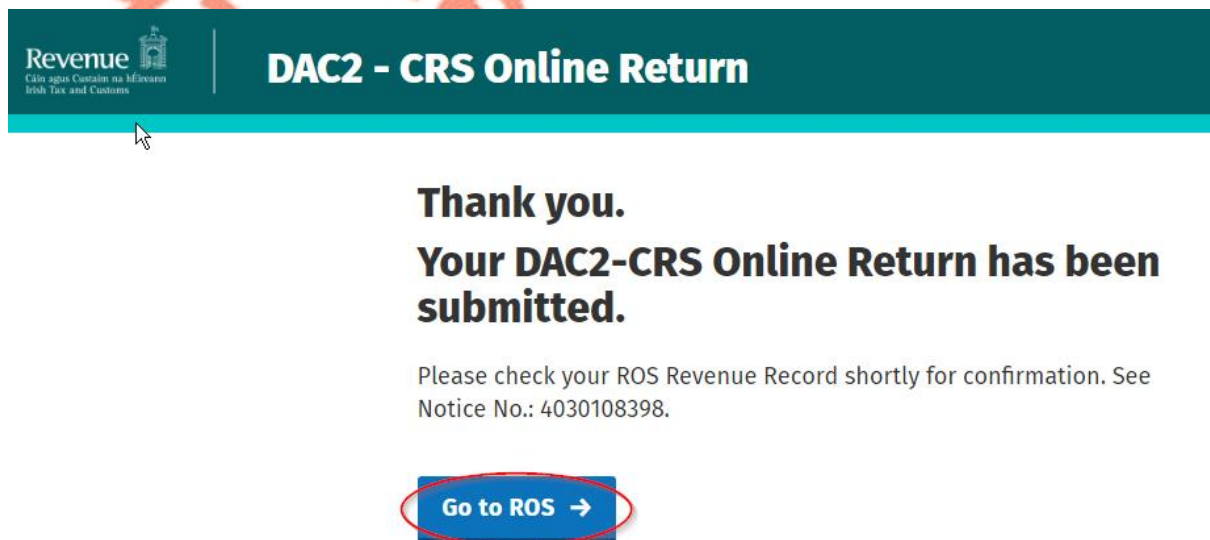


Figure 91: Agent return confirmation screen

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.

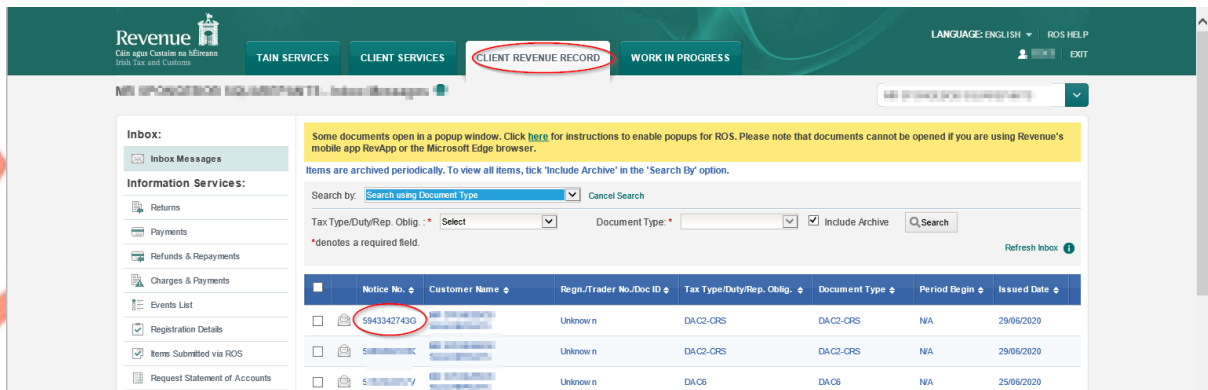


Figure 92: Agent Revenue Record screen

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 201603391893KHMS958 has passed Revenue validation and has been submitted successfully.

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

```
<?xml version="1.0" encoding="UTF-8"?><crs:CRS_OECD xmlns:crs="urn:oecd:ties:crs:v1" xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1" xmlns:stf="urn:oecd:ties:
<crs: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>201603391893KHMS958</crs:MessageRefId>
  <crs:MessageTypeIndic>CRS701</crs:MessageTypeIndic>
  <crs:ReportingPeriod>2016-01-01</crs:ReportingPeriod>
  <crs:Timestamp>2017-04-27T12:35:54Z</crs:Timestamp>
</crs:MessageSpec>
<crs:CrsBody>
  <crs:ReportingFI>
    <crs:ResCountryCode>IE</crs:ResCountryCode>
    <crs:IN issuedBy="IE" INType="TIN"></crs:IN>
    <crs:Name>DAC2</crs:Name>
    <crs:Address>
      <cfc:CountryCode>IE</cfc:CountryCode>
      <cfc:AddressFree>ADD,
ADD</cfc:AddressFree>
    </crs:Address>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD0</stf:DocTypeIndic>
      <stf:DocRefId>201603391893KHFI953</stf:DocRefId>
    </crs:DocSpec>
  </crs:ReportingFI>
  <crs:ReportingGroup>
    <crs:AccountReport>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD1</stf:DocTypeIndic>
        <stf:DocRefId>201603391893KHAR959</stf:DocRefId>
      </crs:DocSpec>
      <crs:AccountNumber>0001</crs:AccountNumber>
      <crs:AccountHolder>
        <crs:Individual>
          <crs:ResCountryCode>IE</crs:ResCountryCode>
          <crs:TIN>0000012A</crs:TIN>
          <crs:Name>
            <crs:PrecedingTitle/>
            <crs:Title/>
            <crs:FirstName>TEST</crs:FirstName>
            <crs:MiddleName/>
            <crs:NamePrefix/>
            <crs:LastName>TESTNAME</crs:LastName>
          </crs:Name>
        </crs:Individual>
      </crs:AccountHolder>
    </crs:AccountReport>
  </crs:ReportingGroup>
</crs:CrsBody>
</crs:CrsBody>
```

Figure 93: Agent DAC2-CRS status screen

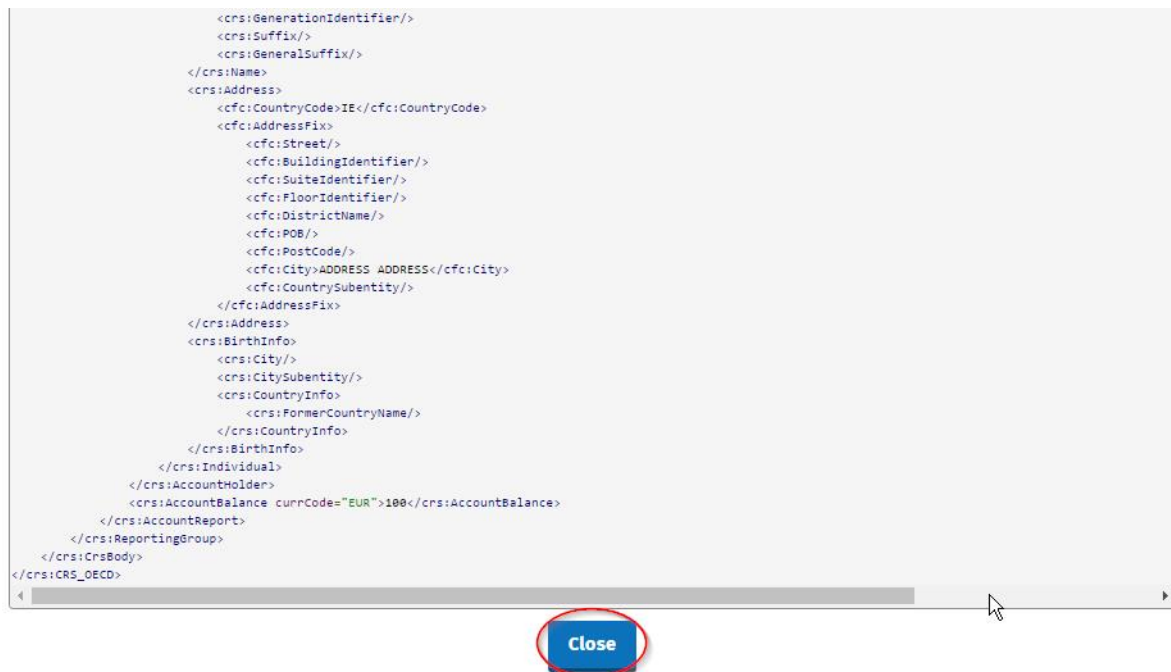


Figure 94: Agent DAC2-CRS status screen

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](#).

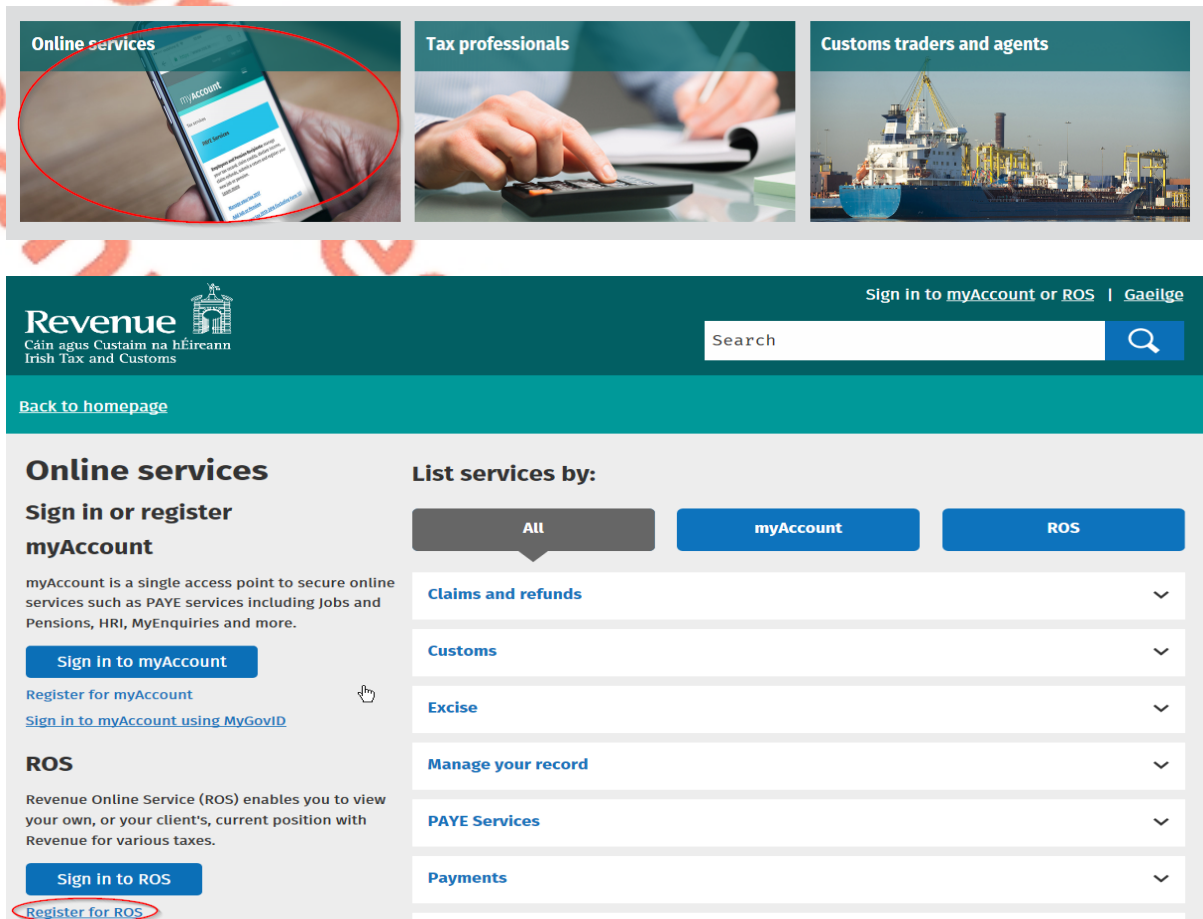


Figure 95: Revenue website screen

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 1 7383652. The Customer will be issued with a Reporting Entity Registration Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).

6. Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

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

If the Customer does not have a Tax Reference Number and is not registered on ROS but is obliged to register on ROS to fulfil a 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 1 7383652**

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 has the 'TAIN SERVICES' tab highlighted. The main content area includes several sections: 'Find Clients' with search filters for tax type, registration number, and name; 'Manage Tax Registrations' with options to manage client registrations and register new revenue customers or reporting entities; 'Properties' for finding and managing properties; 'Upload Form(s) Completed Offline' for uploading tax returns; 'Agent Employer Services' for requesting RPNs and submitting payroll; and 'Other Services' for various administrative tasks. The 'Register New Reporting Entity' button in the 'Manage Tax Registrations' section is highlighted with a red circle.

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)'. A yellow warning box states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, a note specifies that electronic copies of signed letters must be in ttf, tif or pdf format and be less than 5 megabytes in size. A list of reporting obligations is provided, with 'DAC2-CRS Reporting Obligation' selected and highlighted by a red circle. Other options include DAC4-CBC Reporting Obligation, FATCA Reporting Obligation, DAC6 Reporting Obligation, and STR Reporting Obligation. A 'Next' button is highlighted with a red circle at the bottom right of the form.

Figure 97: Agent DAC2-CRS registration screen

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

Revenue
Cais agair Caisín na hÉireann
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
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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

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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

TAIN SERVICES

ROS Help | Exit

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	

DAG2-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](#)

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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”.

Revenue C  in agus Custaim na h  ireann Irish Tax and Customs

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”.

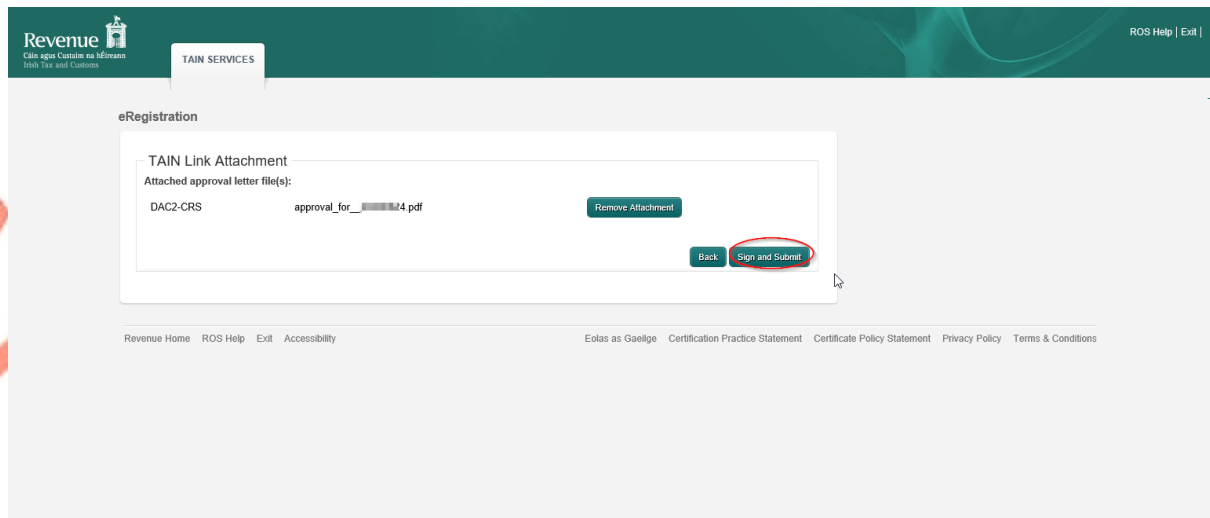


Figure 103: Agent sign and submit screen

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

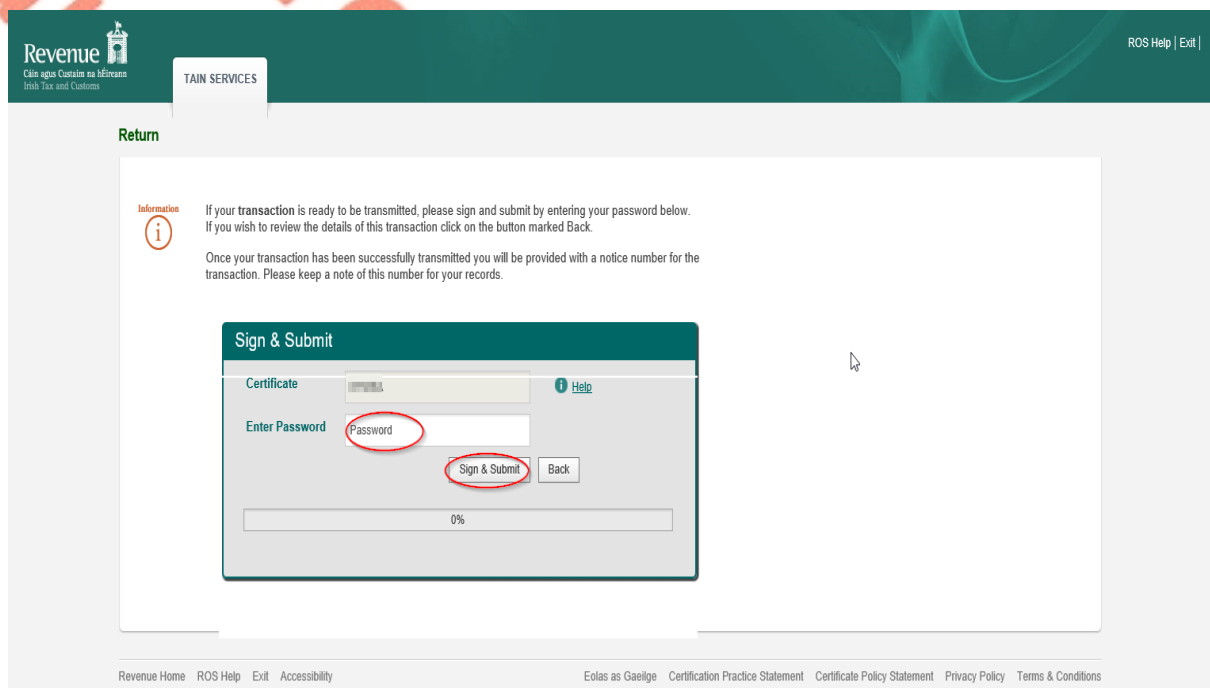


Figure 104: Agent sign and submit password screen

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: 427-10-10-10

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

*denotes a required field.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
☐	4296623465M				Reporting Entity Registr	N/A	16/06/2020
☐					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:	• <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. 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'.

Examples:	Example 1 - FI_Message_uid is a sequential number First message sent by an FI 20163346602FHMS0001 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 0001 is the unique Message_uid for this message Second message sent by an FI 20163346602FHMS0002
------------------	--

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:	• <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. 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.

Examples:

Example 1 DocRefID within the ReportingFI Element is a sequential number

DocRefID for first message sent by an FI

20163346602FHHFI000000000001

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

0000000001 is the unique id for the ReportingFI Element

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:

20163346602FHHFI000000000002 ³

³ [OECD issued CRS schema](#)

Example 2 DocRefID within the ReportingFI element is a timestamp

20163346602FHF11472142039115

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'**

20163346602FHFISysA0000000001

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:

20163346602FHFISysA0000000002

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:	• <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. 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.

Examples:	Example 1 DocRefID within the AccountReport Element is a sequential number The first AccountReport Element includes the following DocRefID 20163346602FHAR00000000001 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 0000000001 is the unique id for this AccountReport Element The second AccountReport Element within the same message includes the following DocRefID 20163346602FHAR00000000002 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 0000000002 is the unique id for this AccountReport Element
------------------	---

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

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

20163346602FHARSysA0000000001**Where:**

2016 is the year of the reporting period

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

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

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

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

20163346602FHARSysA0000000002

Where:

2016 is the year of the reporting period

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

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

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

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

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

20163346602FHARSysB0000000001

Where:

2016 is the year of the reporting period

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

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

SysB indicates that this message was generated by System B

0000000001 is the unique id for this AccountReport Element

7.2 CRS XML forbidden and restricted characters

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

Character	Description	Entity Reference
&	Ampersand	&
<	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 2.0](#), and User Guide Version 3.0 will apply for all DAC2-CRS reports, including correction reports, from 1 February 2021 onwards.

7.5 Rescountrycode – Entity Accounts that are CRS Reportable Person Accounts

This paragraph is to give additional clarity to Section IIIa of the [CRS XML Schema](#).

The schema states that within “III. OrganisationParty_Type” that the ResCountryCode validation is “(optional) Mandatory”.

The schema guide says “Some optional fields are shown as “(Optional) Mandatory” – an optional element that is required for CRS reporting as specified in CRS reporting requirements depending on availability of information or legal factors.”

The Organisation Party Type has two purposes;

- it is used to report information on Entity Account Holders.
For Entity Account Holders (including a Passive Non Financial Entity (NFE) that is a Reportable Person), the ResCountryCode element should always be present, either as the jurisdiction of tax residence of the Entity, or in absence thereof, as the jurisdiction of effective management of the Entity.
- it is used to identify the Reporting Financial Institution.
As there is no reporting requirement in relation to the jurisdiction of residence for Reporting Financial Institutions, the ResCountryCode element is optional (mandatory).

If no ResCountryCode is present for an Entity Account with the code CRS102 - CRS Reportable Person, or CRS103 - Passive Non-Financial Entity that is a CRS Reportable Person, the file will not be accepted by ROS and a rejection message will issue.

7.6 Rescountrycode - Passive NFEs with Controlling Persons in Multiple Jurisdictions

This guidance is to give clarity to Financial Institutions who are reporting Controlling Persons of Passive NFEs, when the Controlling persons are resident in different jurisdictions.

The Controlling Persons element of Annex III IVF states the following:

“Provide the name of any Controlling Person of a Passive NFE that is a Reportable Person. Mandatory only if the entity Account Holder is a Passive NFE with one or more Controlling Persons who is are Reportable Persons. If the Passive NFE has more than one Controlling Person that is a Reportable Person, then the name of all such

Reportable Persons must be reported. **A separate report** should be created with respect to each Reportable Jurisdiction that has been identified as a jurisdiction of residence of the Controlling Persons who are Reportable Persons. However, only information of the Reportable Persons of each Reportable Jurisdiction (including information of the Passive NFE and other associated data) should be included in the report.

Where an Entity Account Holder is a Reportable Person and is also a Passive NFE with one or more Controlling Persons that is a Reportable Person, and both the Entity and any of such Controlling Persons are resident in the same Reportable Jurisdiction, the information with respect to the account may be reported (i) as an account of an Entity that is a Passive NFE with a Controlling Person that is a Reportable Person, or (ii) as such and as an account of an Entity that is a Reportable Person (i.e. as if were information with respect to two accounts). Where none of such Controlling Persons is resident in the same Reportable Jurisdiction as the Entity, the information with respect to the account must nevertheless be reported as an account of an Entity that is a Reportable Person.”

To simplify, if the account holder is a passive NFE, and has controlling persons who are resident in multiple reportable jurisdictions, several reports will have to be filed for the same account i.e. one for each jurisdiction of the controlling persons tax residence. Therefore one financial account may be reported multiple times. Our interpretation of the word “report” is that this means a record or “AccountReport” in the schema, i.e. a financial account.

If a controlling person is resident in more than one jurisdiction, a separate report will have to be filed in a separate XML message for each jurisdiction. Each message will have to include all the jurisdictions of residence of the controlling person(s).

Set out below is an example for ease of understanding:

Irish Reporting FI maintains an account held by Passive NFE A which has 4 controlling persons.

Controlling Person 1 (French Resident)

Controlling Person 2 (UK Resident)

Controlling Person 3 (Spanish Resident)

Controlling Person 4 (UK Resident)

While this is one Financial Account held by Passive NFE A, this Financial Account should be reported on the CRS Return/file/message as three separate Financial Accounts, one for France, one for Spain, and one for the UK (showing the two CPs) – of course each will include the details of the Passive NFE. These accounts would then be exchanged with the relevant jurisdiction.

7.7 DAC2-CRS Sample Files

Should you need to file a correction return, please refer to the correction process as outlined in the [OECD schema](#). Sample files are available below.

1. CRS701 Original File containing: 1 Reporting Financial Institution and 3 Account Reports (2 individuals and 1 organisation).

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

2. CRS702 – Correction of the Reporting Financial Institution with no change to Account Reports.

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

3. CRS702 – Deletion of one Account Report.

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

4. CRS702 – Correction of one Account Report with no change to the Reporting Financial Institution.

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

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
Cáin agus Custaim na hÉireann
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
☐	WHELAN	JOHN MICHAEL	12345678	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	87654321	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	23456789	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	98765432	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	34567890	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	01234567	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	56789012	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	45678901	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	78901234	[icon]	[icon]	ACTIVE
☐	WHELAN	JOHN MICHAEL	67890123	[icon]	[icon]	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".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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
☒	BLOGGS	JANE	321			ACTIVE
☐	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: 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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

Revise Permissions TEST DATA

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

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

Permissions on Tax/Procedures Services

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

Taxes/Procedures	No Permissions	View	Prepare	File
Solid Fuel Carb. Tax	☐	☒	☐	☐
Natural Gas Carb. Tax	☐	☒	☐	☐
Domicile Levy	☐	☒	☐	☐
Electricity Tax	☐	☒	☐	☐
Encashment Tax	☐	☒	☐	☐
Film WithHolding Tax	☐	☒	☐	☐
Stamp Duty - Fin. Se	☐	☒	☐	☐
Stamp Duty - Ins. Le	☐	☒	☐	☐
Pension Tax	☐	☒	☐	☐
Light Dues Tax	☐	☒	☐	☐
MGO Tax	☐	☒	☐	☐
Cherished Numbers	☐	☒	☐	☐
ASSS (Fair Deal)	☐	☒	☐	☐
TRS	☐	☒	☐	☐
RTSO Tax	☐	☒	☐	☐
DAC2-CRS	☐	☐	☐	☒

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	☒	☐	
Revise	☒	☐	
Amend Email Addresses	☒	☐	
Revoke	☒	☐	
Set Signature Requirements	☒	☐	
Inbox Administration	☒	☐	
Submit Registration	☐	☒	
Access Direct Debit Instruction	☒	☐	
Access Electronic Funds Transfer	☒	☐	
Access Secure Upload	☒	☐	
Access Manage Tax Clearance	☒	☐	
Access Verify Tax Clearance	☒	☐	
Access DPD System	☒	☐	

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 and the UK.

		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