

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.

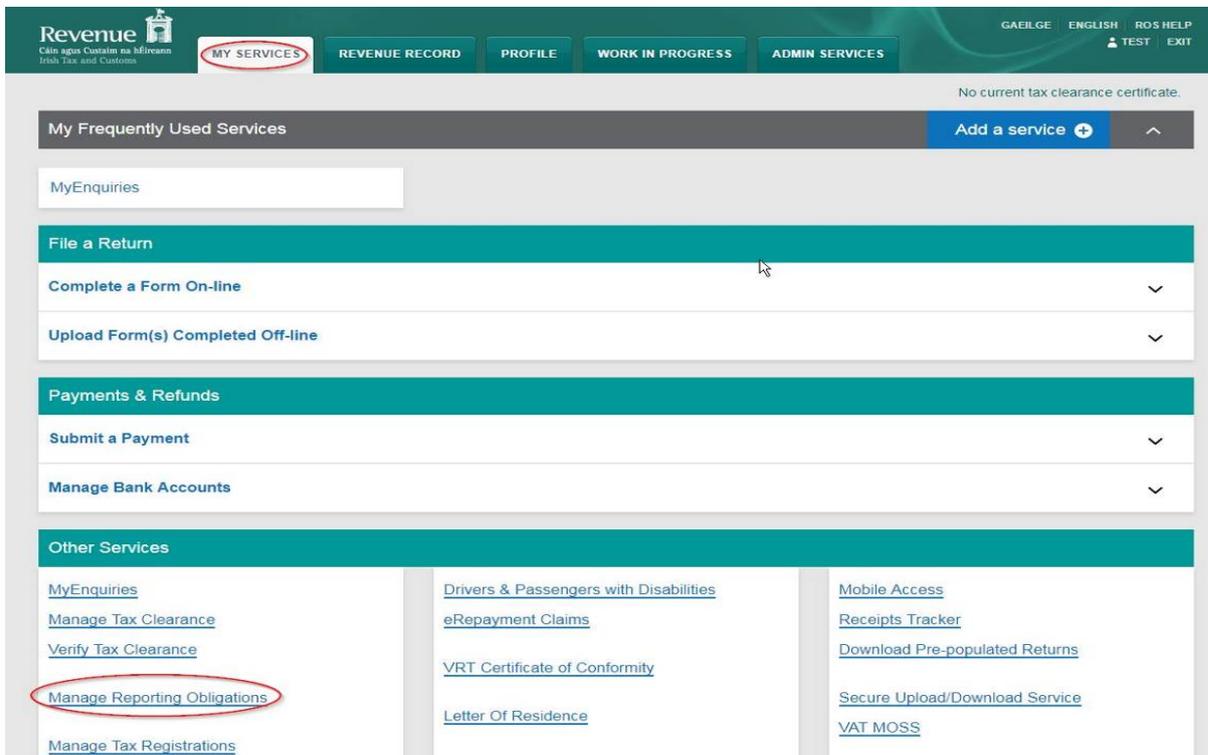


Figure 1: Customer My Services screen

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

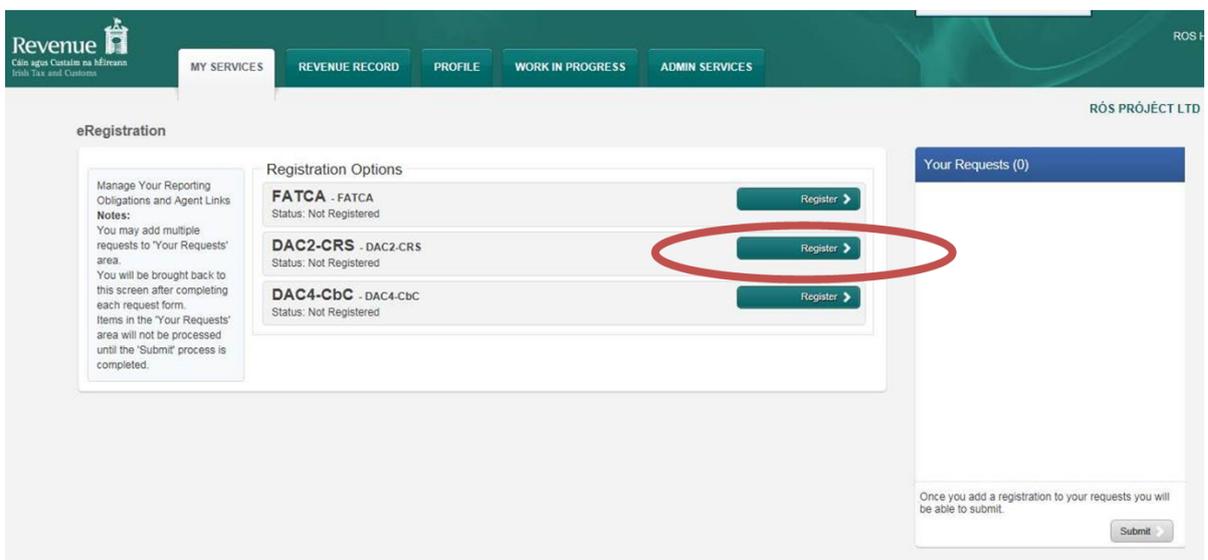
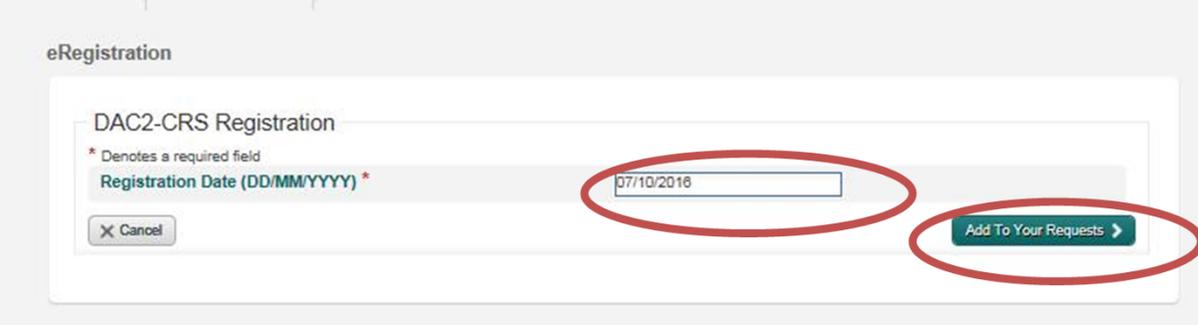


Figure 2: Customer DAC2-CRS registration screen

- 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.



The screenshot displays the 'eRegistration' interface for 'DAC2-CRS Registration'. It features a form with a required field labeled 'Registration Date (DD/MM/YYYY) *' which contains the date '07/10/2016'. A red circle highlights this date input field. To the right of the form is a green button labeled 'Add To Your Requests' with a right-pointing arrow, also circled in red. A 'Cancel' button is located at the bottom left of the form area. A legend indicates that an asterisk denotes a required field.

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”.

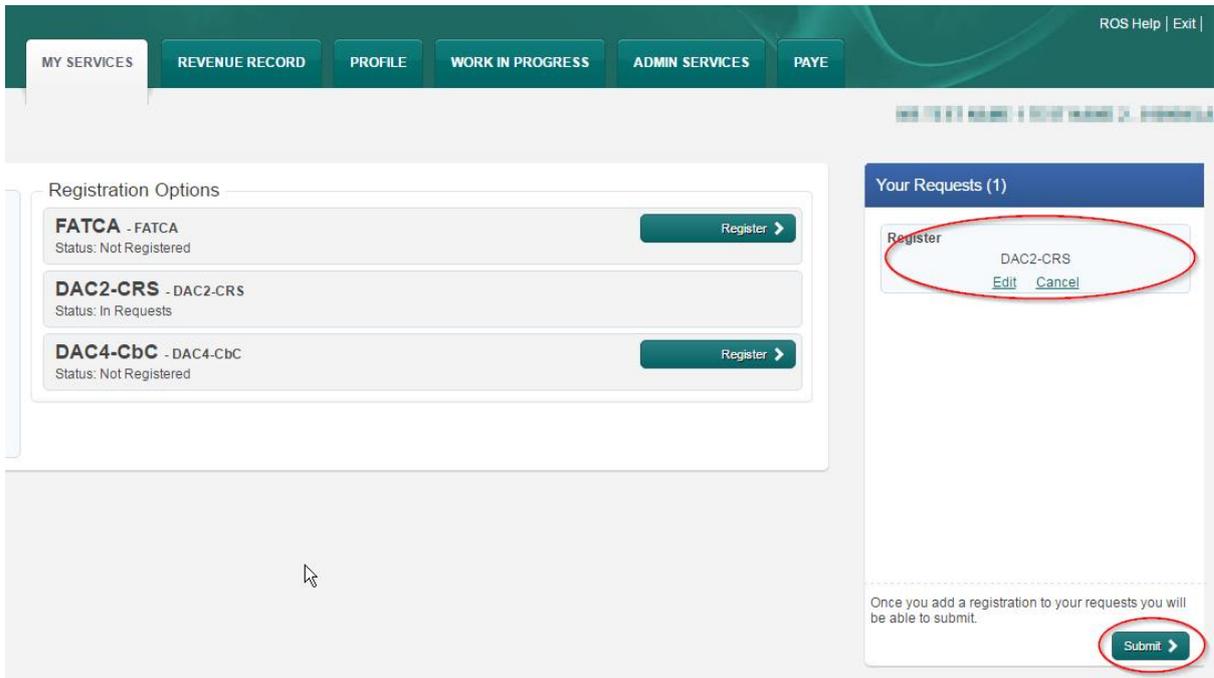


Figure 4: Customer submit registration screen

1.1.6 Click “Sign and Submit”.

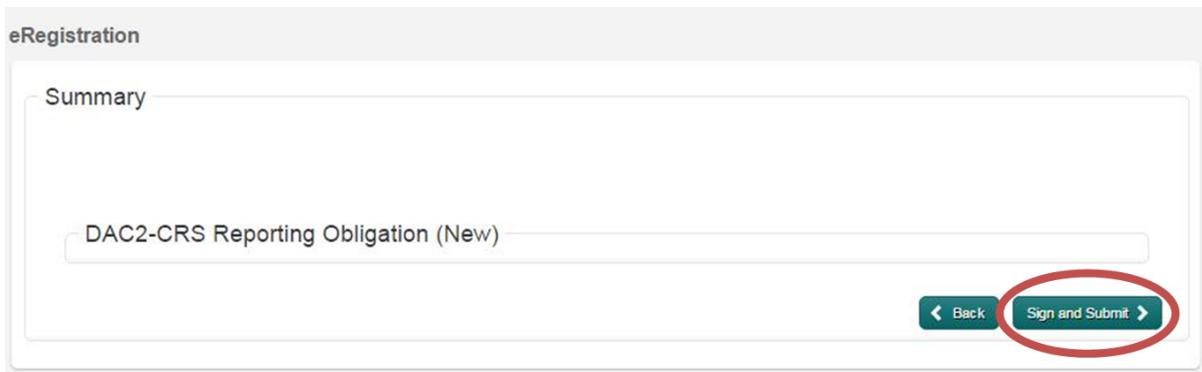


Figure 5: Customer sign and submit screen

- 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 are navigation tabs: MY SERVICES, REVENUE RECORD (highlighted with a red circle), PROFILE, WORK IN PROGRESS, ADMIN SERVICES, and PAYE. Below the tabs, the user's name 'MS TEST NAME 1 TEST NAME 2' is visible. The main content area displays a table of notices with the following 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 several rows, with the second row having a notice number of 58131072030, which is circled in red. Other rows include notice numbers 41987769790 and 41987769791.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
41987769790	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
58131072030	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	25/04/2017	N/A
41987769791	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A

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 is 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. A green bar with the text 'eRegistration' is visible. Below this, a box contains the text 'DAC2-CRS Reporting Obligation (New)' and 'Status Success'. A message below the box states: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction'. At the bottom, there is a 'Print' button with a right-pointing 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.

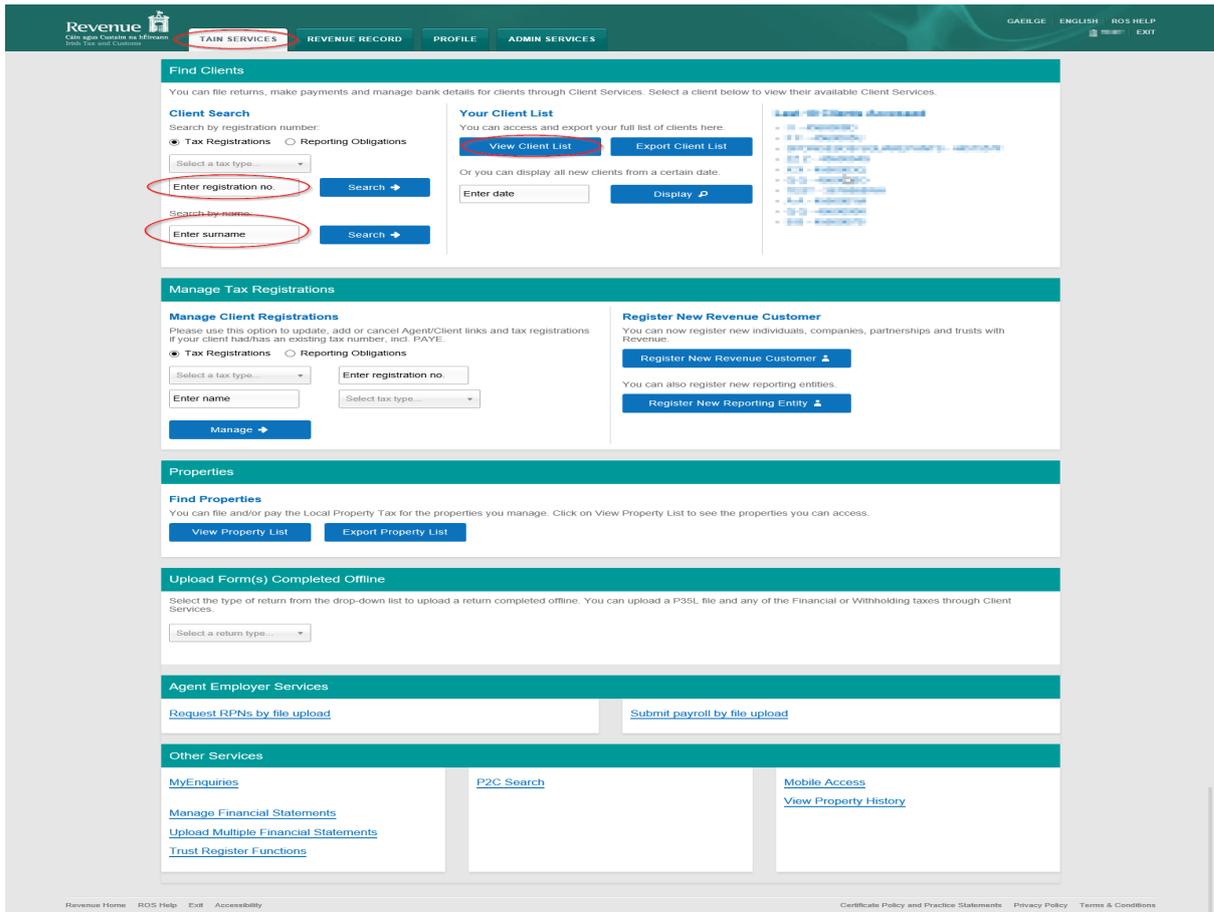


Figure 10: Tain Services screen

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

The screenshot shows the Revenue Client Services portal. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The main content area is divided into sections: 'File a Return', 'Payments & Refunds', and 'Other Services'. Under 'Other Services', the link 'Manage Reporting Obligations' is highlighted with a red circle. Other links in this section include 'Manage Tax Clearance', 'Verify Tax Clearance', 'Manage Financial Statements', 'Manage Tax Registrations', 'Charities and Sports Bodies eApplication', 'Phased Payment Arrangement', 'Drivers & Passengers with Disabilities', 'eRepayment Claims', 'VRT Certificate of Conformity', 'VRT EU Leased Vehicle - Lease', 'Letter Of Tax Residence', 'Retrieve Letter Of Tax Residence Records', 'Capital Gains Clearance', 'Download Pre-populated Returns', 'Secure Upload/Download Service', and 'VAT MOSS'. A message at the top right states 'No current tax clearance certificate.' The footer contains 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 11: Agent Manage Reporting Obligations screen

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

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 'Registration Options' section. This section lists four reporting obligations: 'Share Schemes Reporting - SSR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. Each entry has a 'Select Action' button. The 'Select Action' button for 'DAC2-CRS - DAC2-CRS' is highlighted with a red circle. To the right of the registration options is a 'Your Requests (0)' section with a 'Submit' button. A message at the bottom right states 'You need to submit this request in order for this transaction to be processed.' The footer contains 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

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.

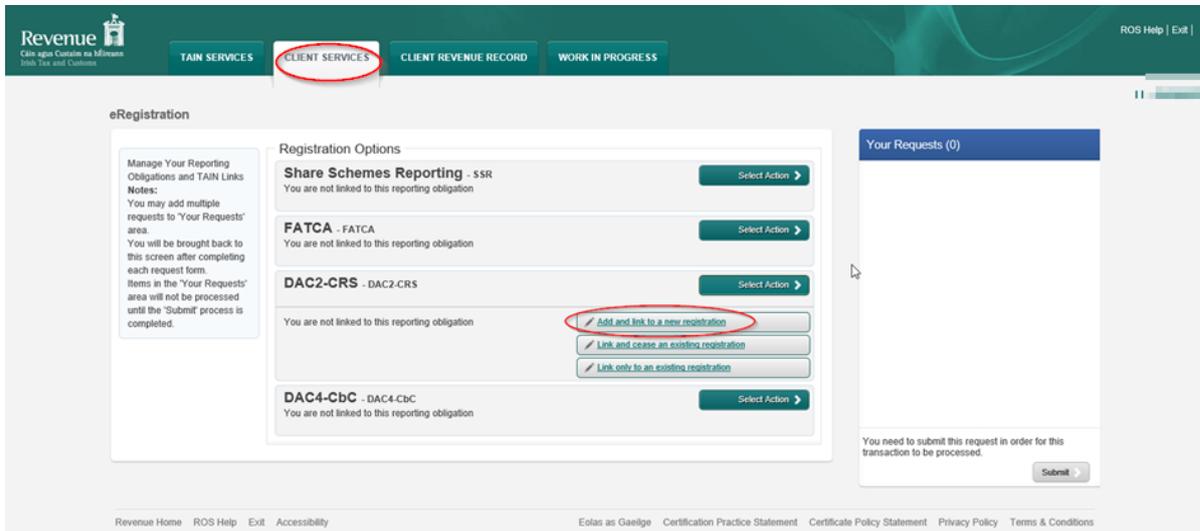


Figure 13: Agent DAC2-CRS registration screen

2.1.6 The following Links schemes will appear. Select “Confirm”.

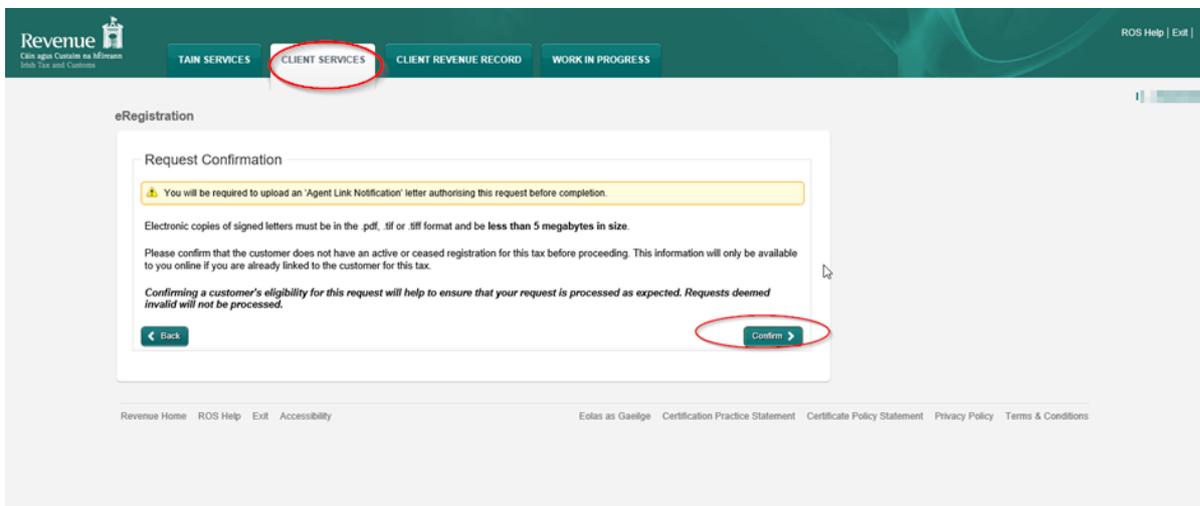
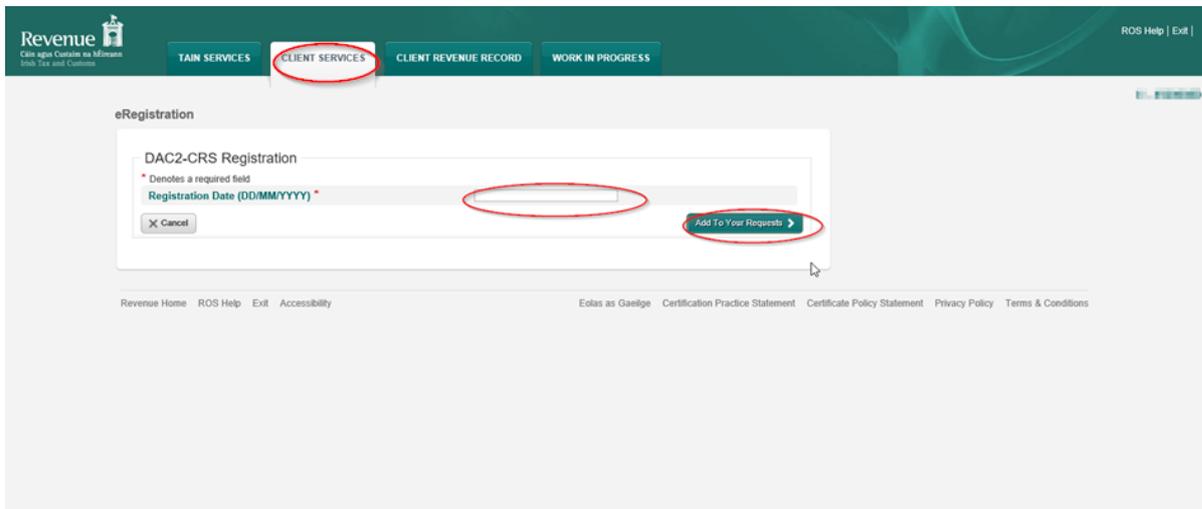


Figure 14: Agent DAC2-CRS confirmation screen

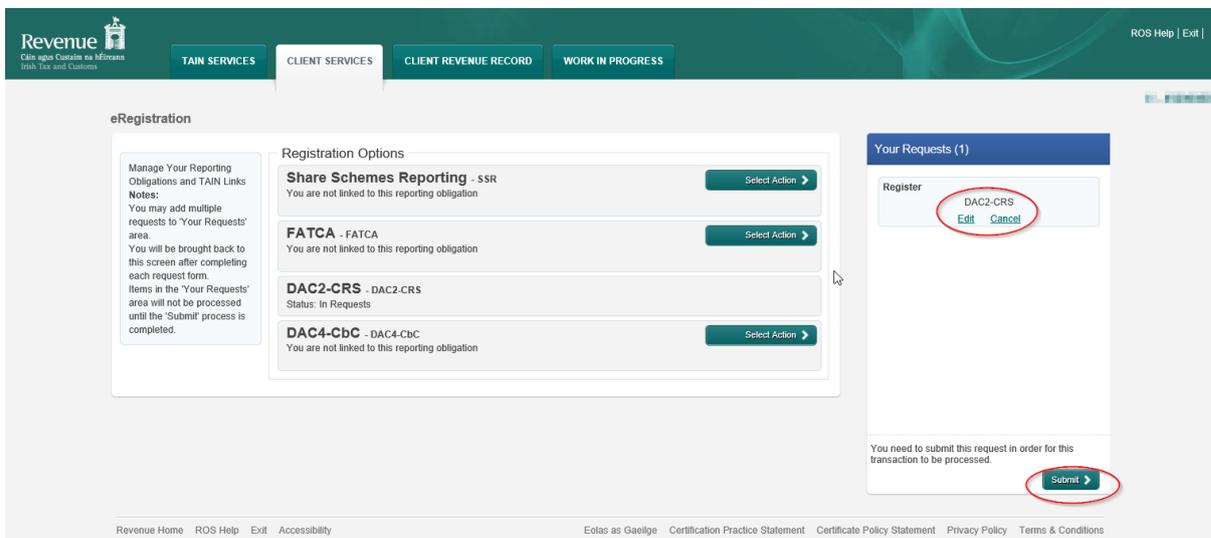
2.1.7 Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation) and click “Add to Your Requests”.



The screenshot shows the 'eRegistration' section of the Revenue website. The 'CLIENT SERVICES' menu item is circled in red. Below it, the 'DAC2-CRS Registration' form is displayed. The 'Registration Date (DD/MM/YYYY)' field is circled in red, and the 'Add To Your Requests' button is also circled in red. The page includes a header with the Revenue logo and navigation links, and a footer with various policy statements and terms.

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”.



The screenshot shows the 'eRegistration' section of the Revenue website. The 'Registration Options' section contains four items: 'Share Schemes Reporting - SSR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC', each with a 'Select Action' button. On the right, the 'Your Requests (1)' section shows a 'Register' button and a 'Submit' button. The 'Submit' button is circled in red. The page includes a header with the Revenue logo and navigation links, and a footer with various policy statements and terms.

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).

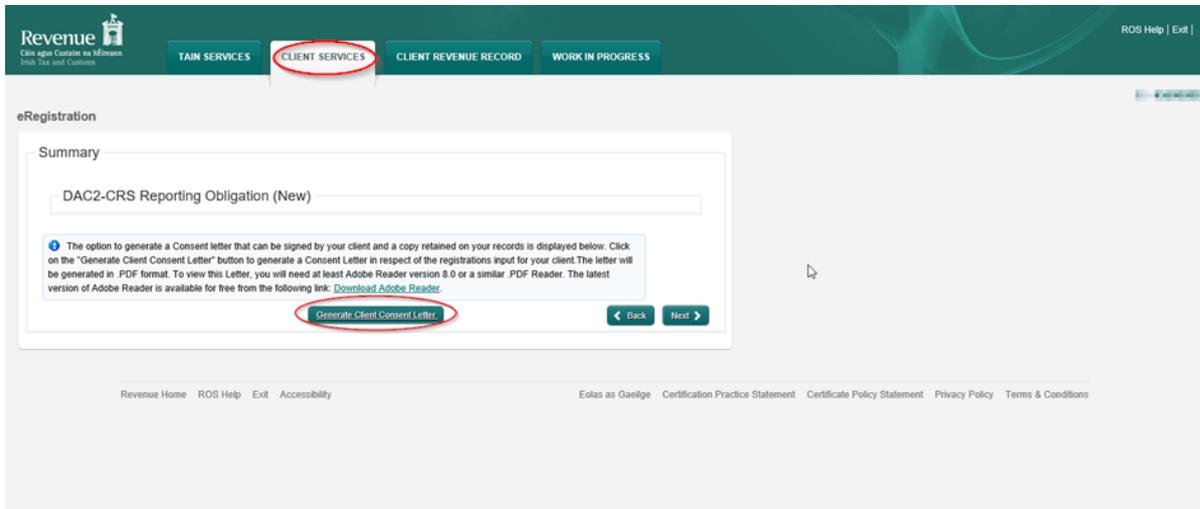


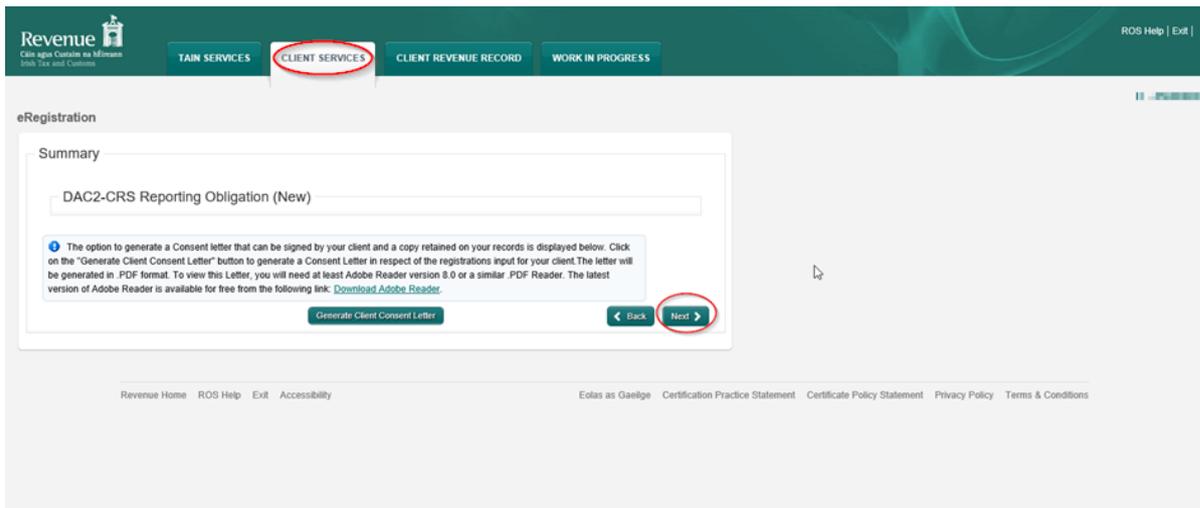
Figure 17: Agent generate consent letter



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”.

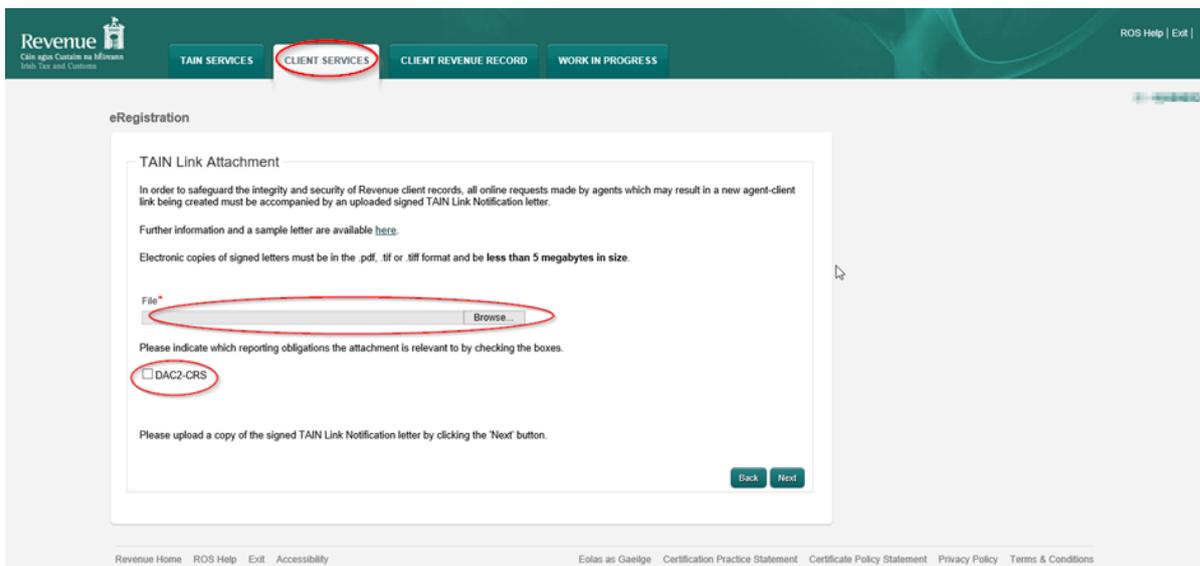


The screenshot shows the Revenue ROS Client Services interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'eRegistration' and contains a 'Summary' section. A text box displays 'DAC2-CRS Reporting Obligation (New)'. Below this, an information box explains the 'Generate Client Consent Letter' button. At the bottom of the information box, there are 'Generate Client Consent Letter', 'Back', and 'Next' buttons, with the 'Next' button highlighted by a red circle. The footer contains links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 19: Agent consent letter screen

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

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



The screenshot shows the Revenue ROS Client Services interface. 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 'TAIN Link Attachment' section. The text explains the requirement for signed TAIN Link Notification letters. Below the text, there is a 'File*' field with a 'Browse...' button, which is highlighted with a red circle. Underneath, there are checkboxes for reporting obligations, with the 'DAC2-CRS' checkbox highlighted by a red circle. At the bottom of the section, there are 'Back' and 'Next' buttons. The footer contains links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

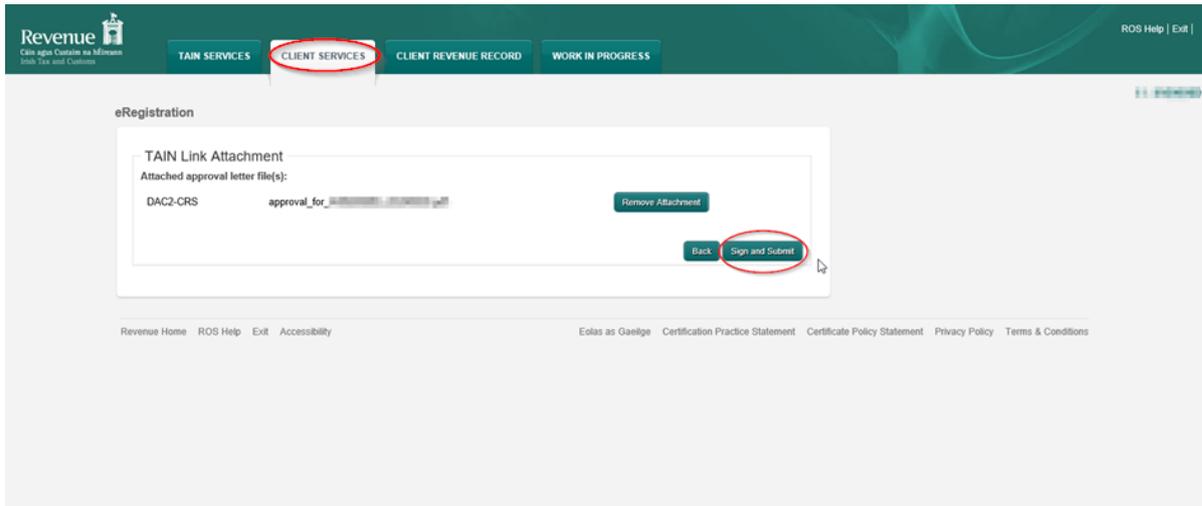


Figure 21: Agent sign and submit screen

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

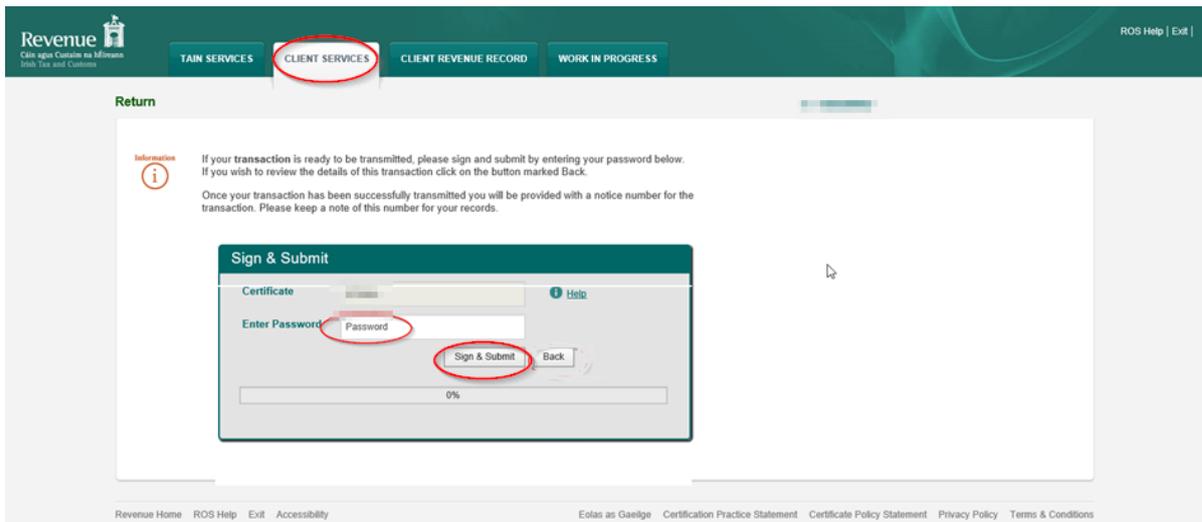


Figure 22: Agent sign and submit password screen

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

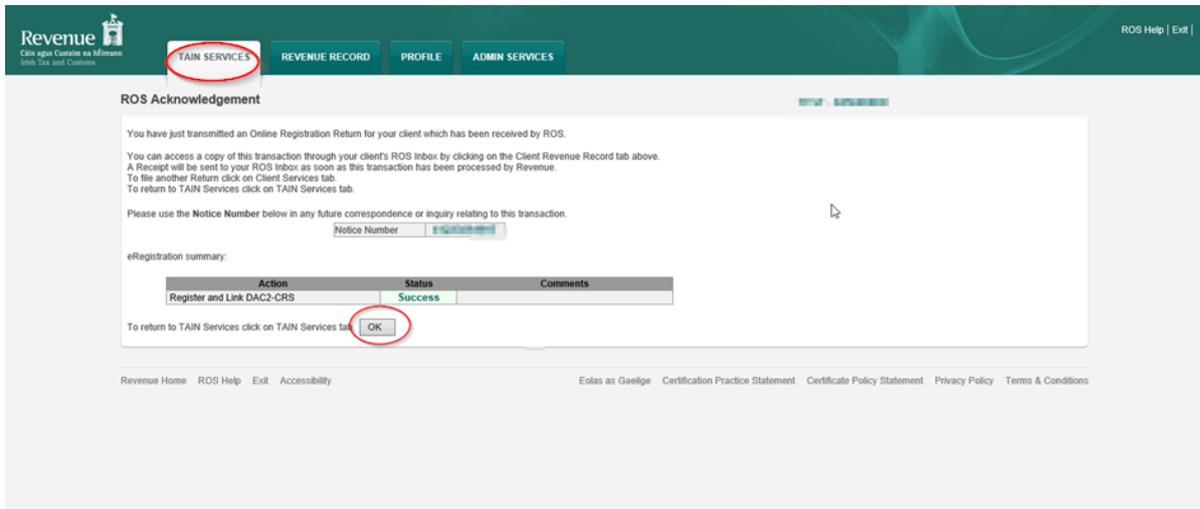


Figure 23: Agent DAC2-CRS confirmation screen

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

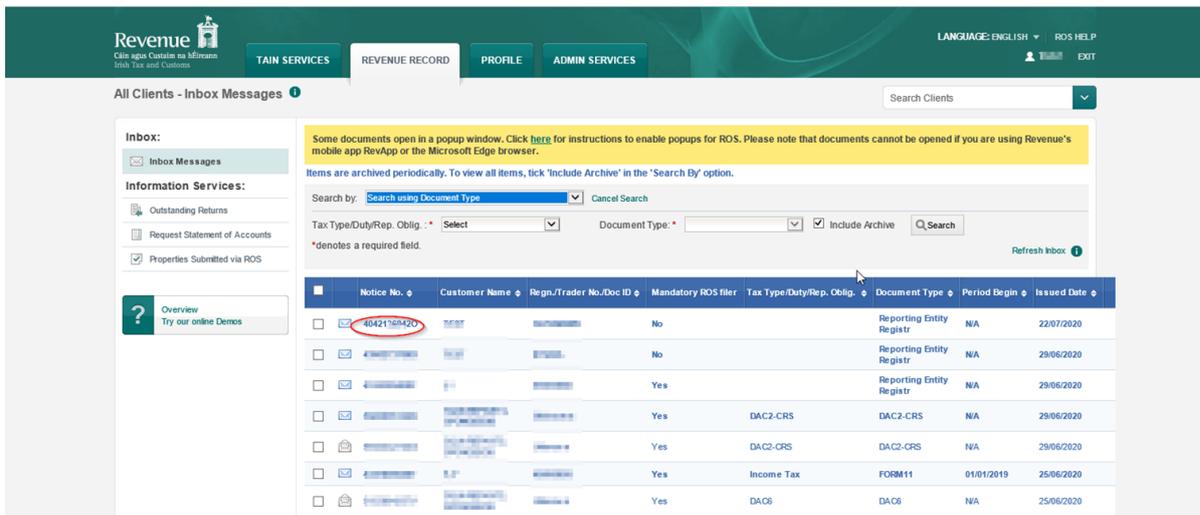


Figure 24: Agent Revenue Record screen

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



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

eRegistration

DAC2-CRS Reporting Obligation (New)

Status Success

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

Print >

Figure 25: Agent DAC2-CRS registration confirmation screen

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

2.2 Agent linking to new Customers/Clients for Reporting Obligations

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

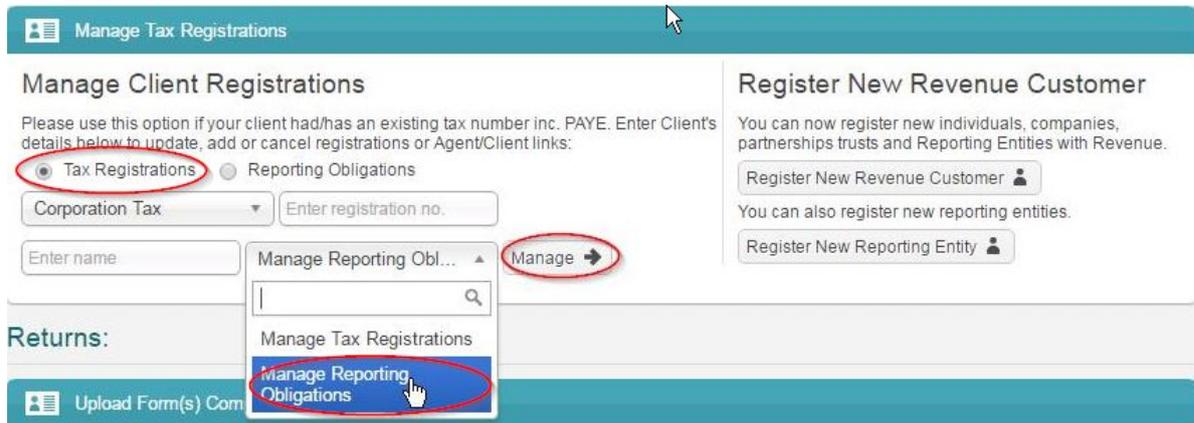
2.2.1 Agent logs onto ROS, access “Tain Services”.

2.2.2 Go to section “Manage Tax Registrations”.

The screenshot shows the Revenue ROS interface. At the top, there are navigation tabs: TAIN SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. 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 this are search fields for registration number and name. To the right is a 'Your Client List' section with buttons for 'View Client List' and 'Export Client List'. The 'Manage Tax Registrations' section is highlighted with a red border and contains two sub-sections: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' sub-section has a 'Tax Registrations' radio button selected and includes fields for 'Select a tax type', 'Enter registration no.', and 'Enter name', along with a 'Manage' button. The 'Register New Revenue Customer' sub-section has a 'Register New Revenue Customer' button and a 'Register New Reporting Entity' button. Below these are sections for 'Properties', 'Upload Form(s) Completed Offline', 'Agent Employer Services', and 'Other Services'. The footer contains links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 26: Agent manage tax registration screen

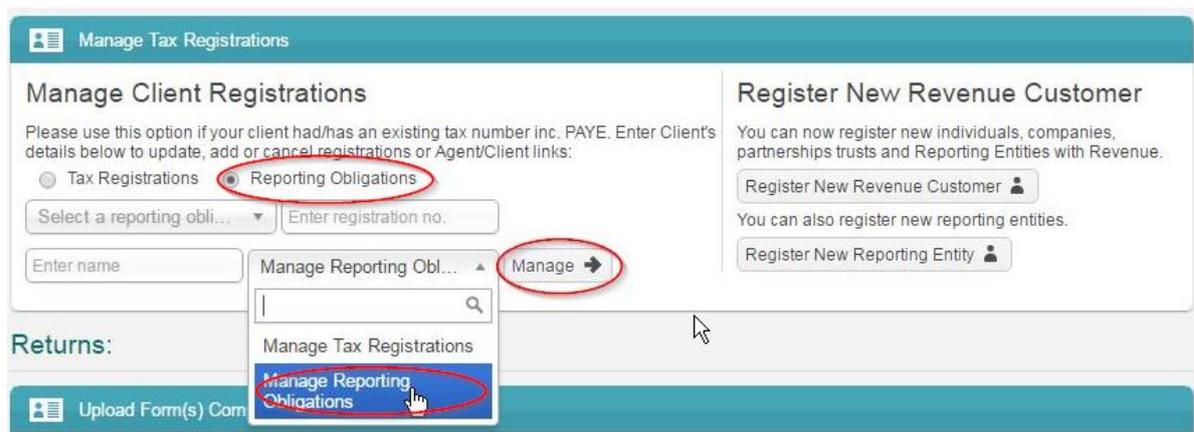
- 2.2.3 If the Agent wishes to register an existing Tax Registration for a Reporting Obligation, select “Tax Registrations” radio button, followed by “Tax Type” (choose existing tax type for Company), enter the “Tax Registration Number”, along with the “Name” and select “Manage Reporting Obligations”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



The screenshot shows the 'Manage Tax Registrations' interface. The 'Manage Client Registrations' section has two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. Below the radio buttons are input fields for 'Corporation Tax' (a dropdown menu), 'Enter registration no.', and 'Enter name'. A dropdown menu labeled 'Manage Reporting Obl...' is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted with a blue background and a mouse cursor). To the right of the dropdown is a 'Manage' button with a right-pointing arrow. On the right side of the screen, there is a 'Register New Revenue Customer' section with two buttons: '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”.



The screenshot shows the 'Manage Tax Registrations' interface. The 'Manage Client Registrations' section has two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (selected). Below the radio buttons are input fields for 'Select a reporting obl...' (a dropdown menu), 'Enter registration no.', and 'Enter name'. A dropdown menu labeled 'Manage Reporting Obl...' is open, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted with a blue background and a mouse cursor). To the right of the dropdown is a 'Manage' button with a right-pointing arrow. On the right side of the screen, there is a 'Register New Revenue Customer' section with two buttons: 'Register New Revenue Customer' and 'Register New Reporting Entity'.

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.

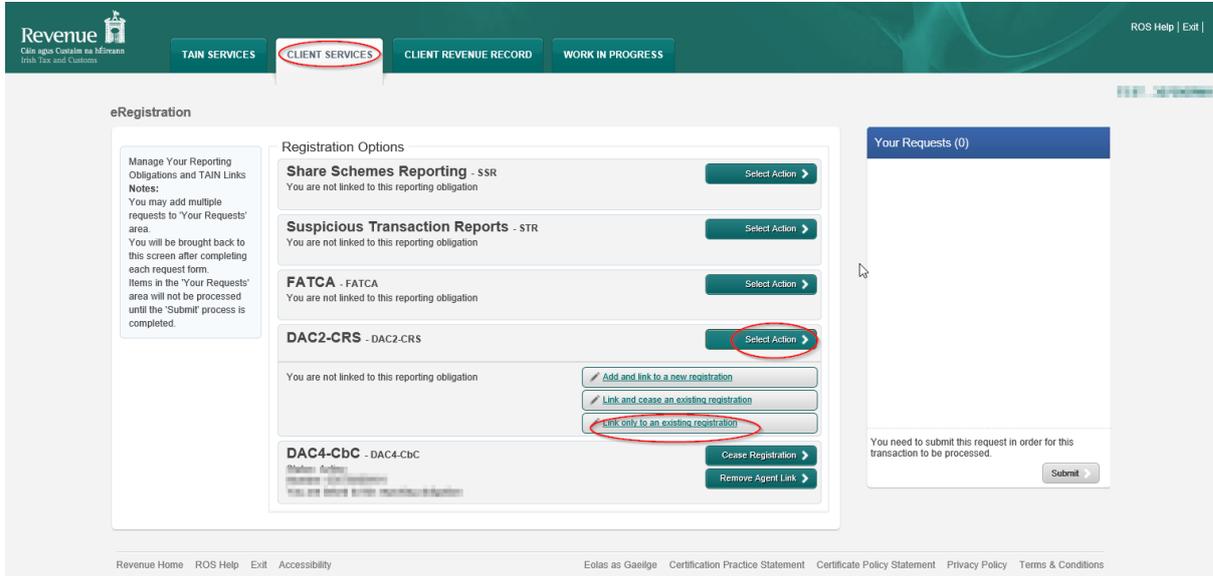


Figure 29: Agent DAC2-CRS registration screen

2.2.6 Click “Confirm”.

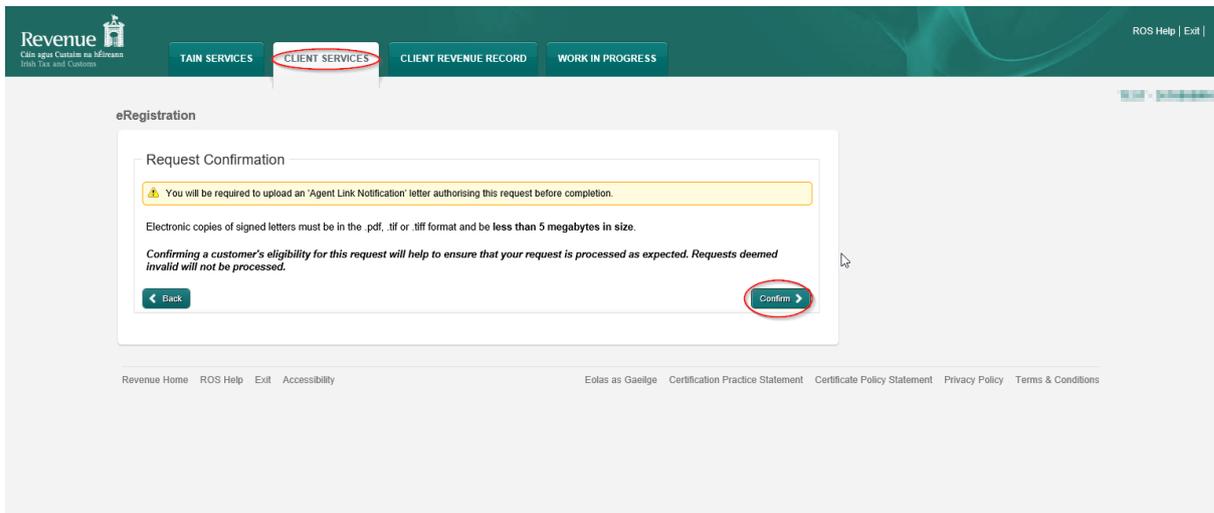


Figure 30: Agent DAC2-CRS registration confirm screen

2.2.7 Click “Submit”.

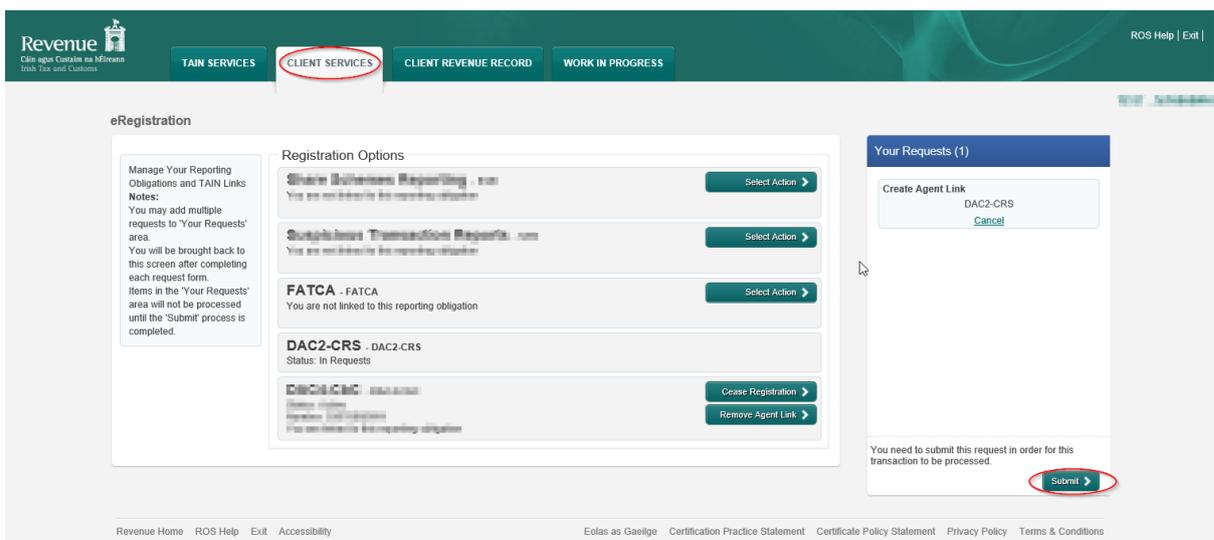


Figure 31: Agent DAC2-CRS registration submit screen

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”.

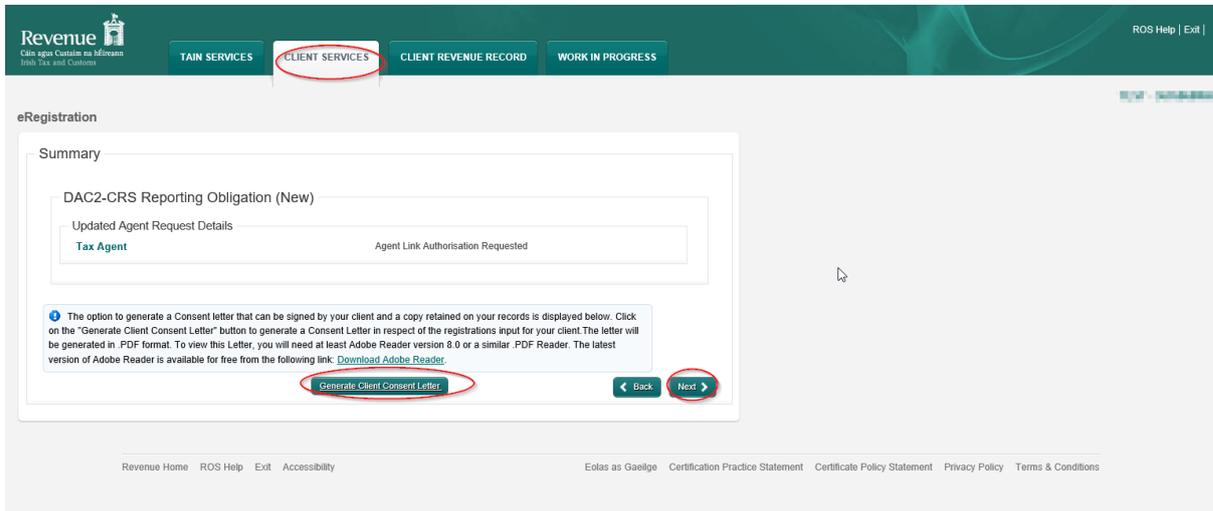
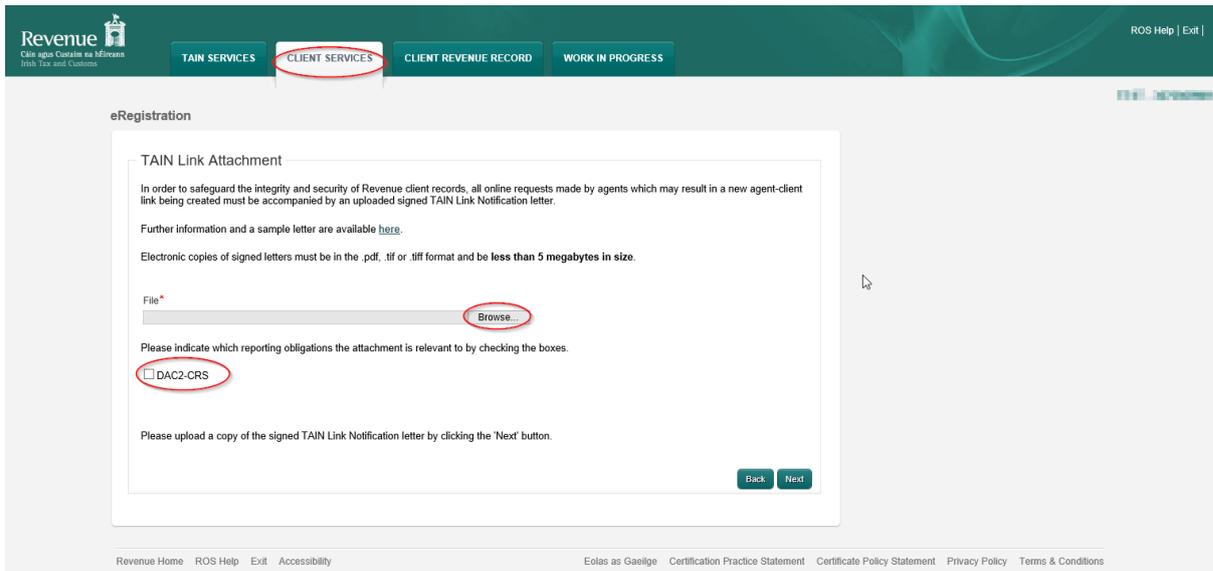


Figure 32: Agent generate Client consent letter screen



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
Clár agus Cúisín 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

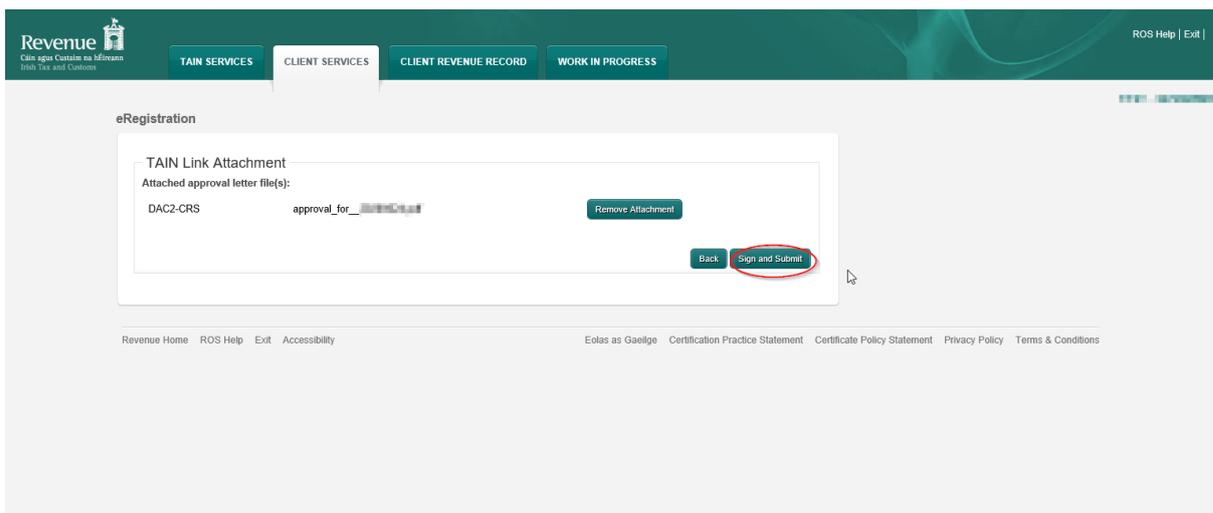
Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

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
Clár agus Cúisín 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_XXXXXXXXXX

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”.

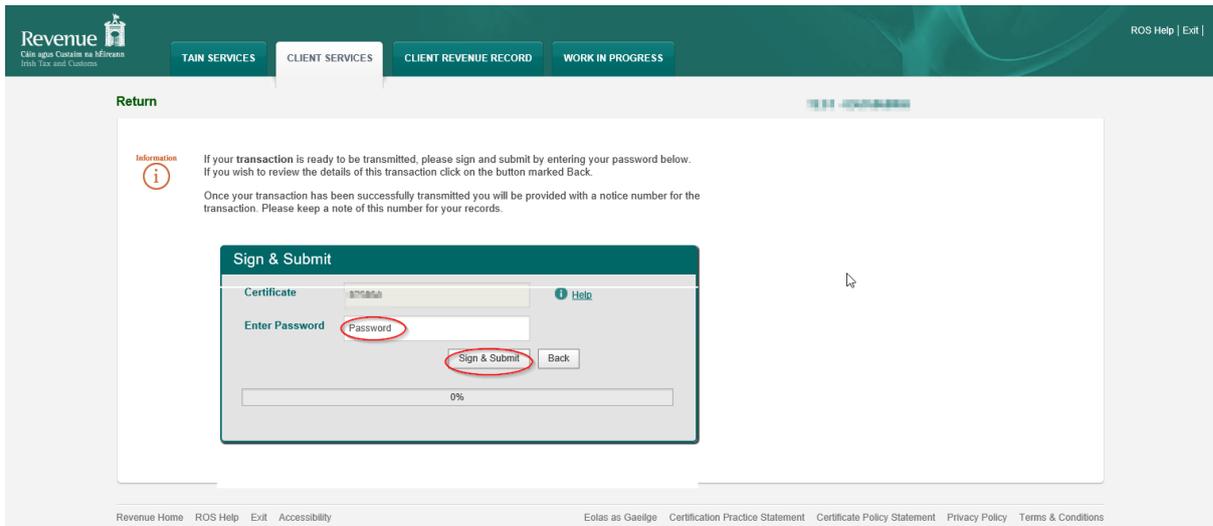


Figure 36: Agent sign and submit password screen

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

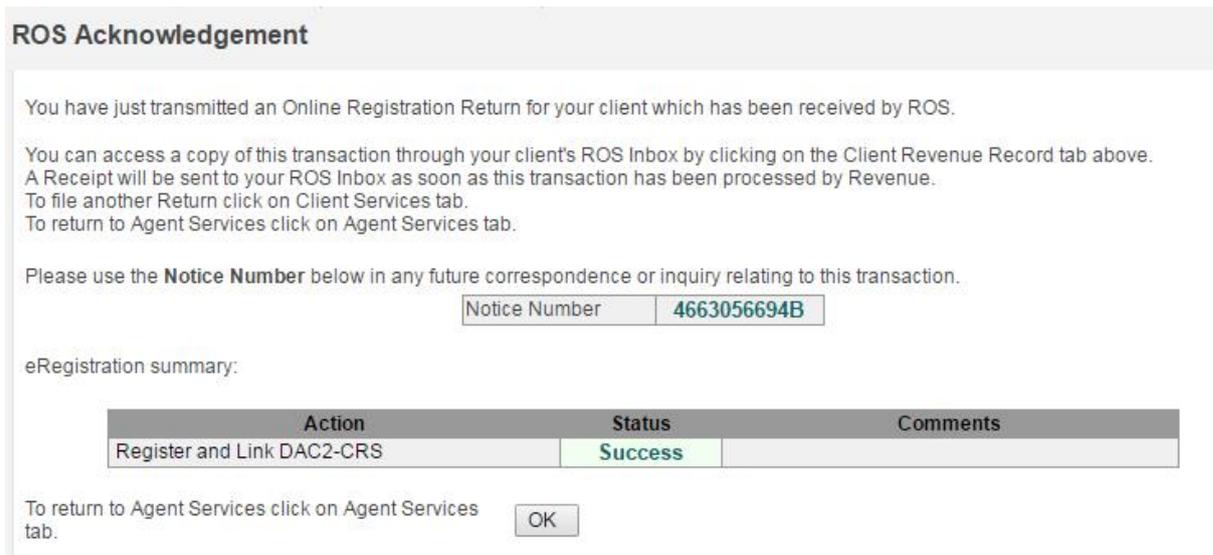


Figure 37: Agent DAC2-CRS registration confirmation screen

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.

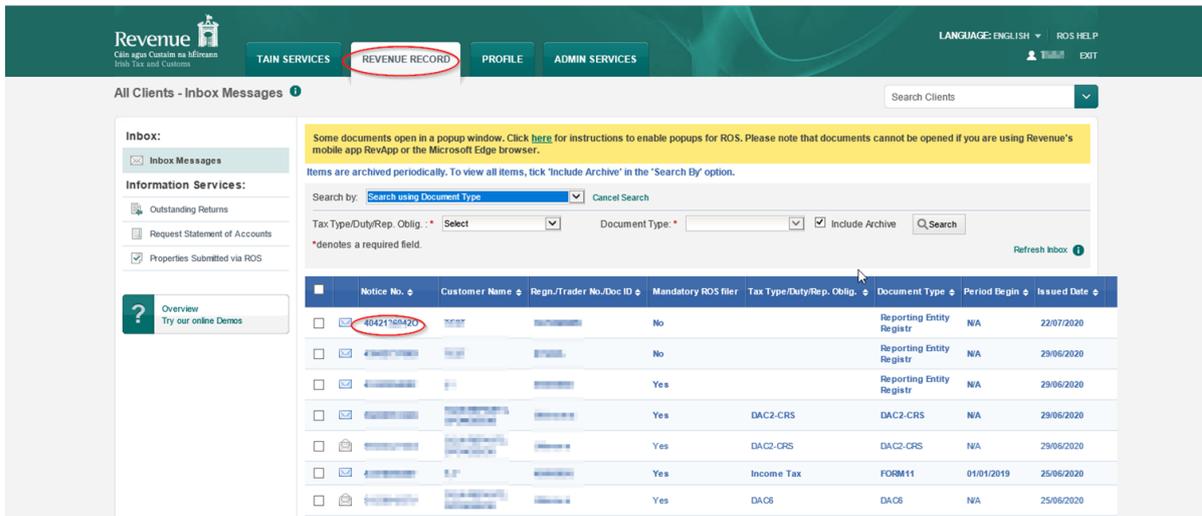


Figure 38: Agent Revenue Record screen

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



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”.

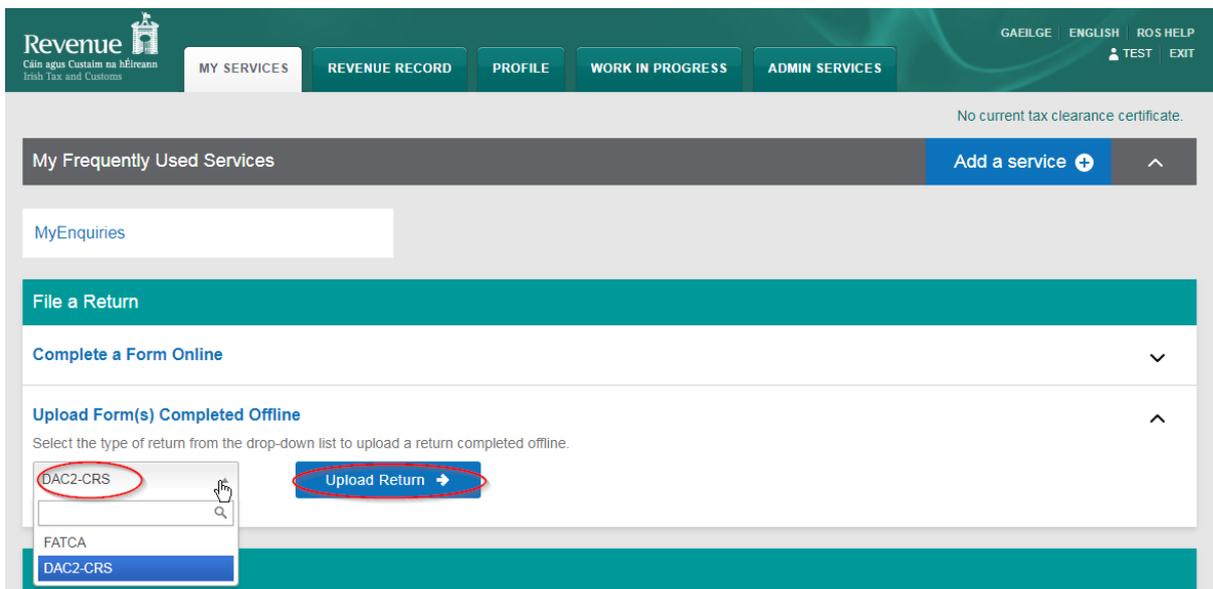


Figure 40: Customer upload return screen

3.1.2 Click “Submit Nil Return”.

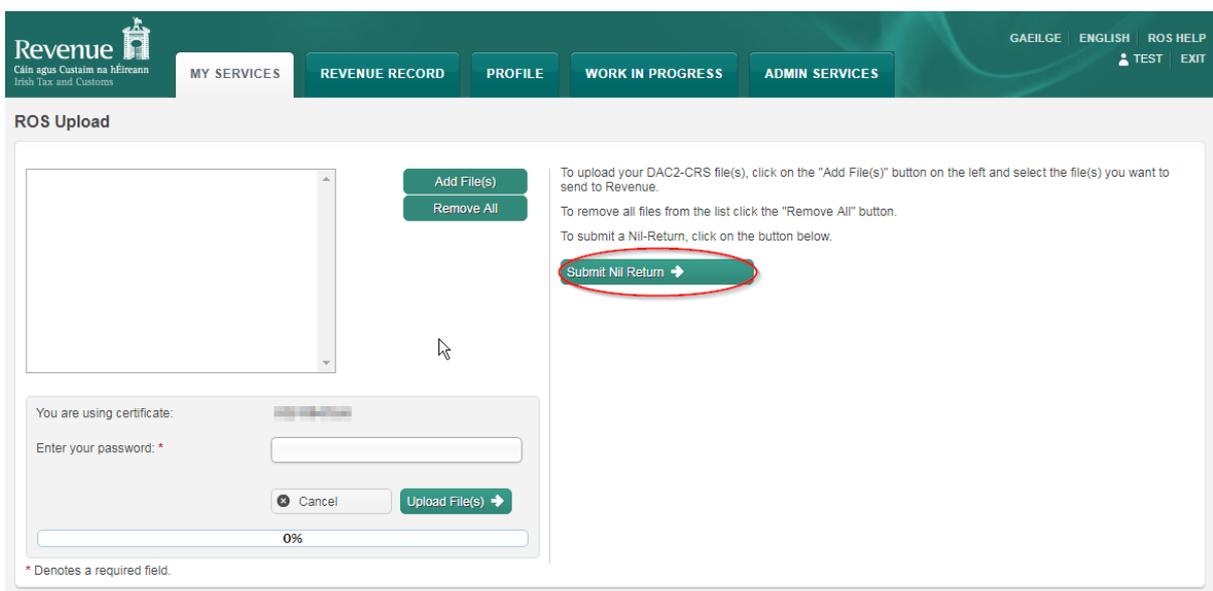


Figure 41: Customer submit Nil return screen

- 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”.

Revenue auto-generated nil-return facility

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

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

Tax Identification Number: [Input field]

Reporting Period Start Date: 01-01-2016

Reporting Period End Date: 31-12-2016

Country of Tax Residence: Ireland

Name: TEST DAC2

*** Address CountryCode:** Please Select

Address: ADD1, ADD2

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

Back **Submit**

Figure 42: Customer auto populated screen

3.1.4 Enter Password, click “Sign and Submit”.

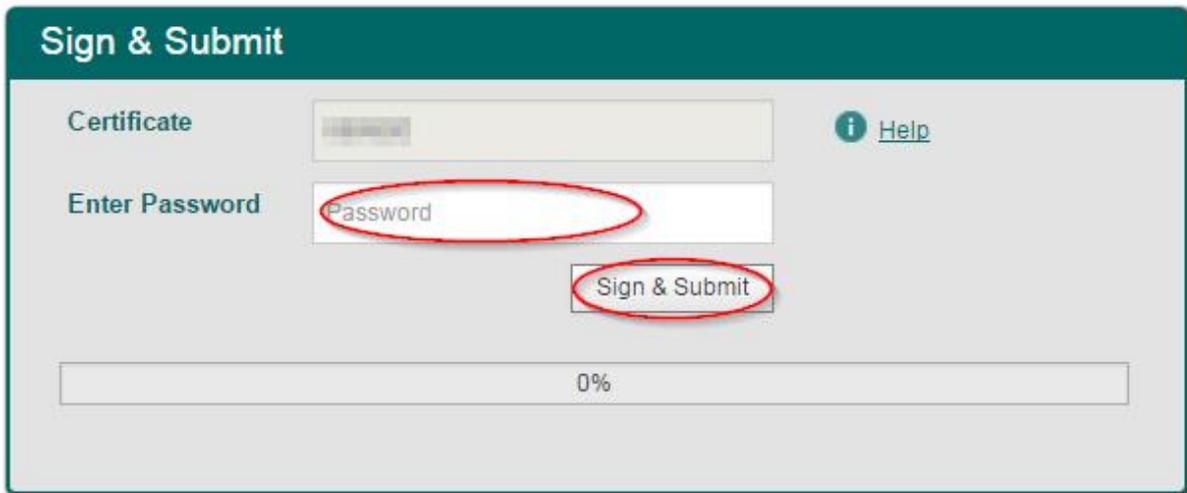


Figure 43: Customer sign and submit screen

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



Figure 44: Customer confirmation screen

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

The screenshot shows the Revenue Record interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD (highlighted with a red circle), PROFILE, WORK IN PROGRESS, ADMIN SERVICES, and PAYE. Below the tabs, the user is identified as 'MS TEST NAME 1 TEST NAME 2'. The main content area is titled 'MS TEST NAME 1 TEST NAME 2 - Inbox Messages'. On the left, there is a sidebar with 'OPTIONS' and 'Inbox Messages' section. The main area contains a search bar and a table of messages. The first row in the table has a notice number '41987769790' circled in red.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input checked="" type="checkbox"/>	41987769790	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
<input checked="" type="checkbox"/>	5913107203D	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	25/04/2017	N/A
<input checked="" type="checkbox"/>	5741814425G	MS TEST NAME 1 TEST NAME 2			Reporting Entity Registr	N/A	11/04/2017	N/A
<input checked="" type="checkbox"/>	5257337523F	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	11/04/2017	N/A

Figure 45: Customer Revenue Record screen

3.1.7 Click “Close” to return to Revenue Record.

The screenshot shows a confirmation message titled 'DAC2 - CRS Status Message'. The message reads: 'Thank you. Your nil-return has been submitted.' Below this, it provides a message reference ID: '201603391132IHMS948'. It then lists the details used to generate the nil-return:

- 1 Tax Identification Number: [REDACTED]
- 2 Reporting Period Start Date: 01-01-2016
- 3 Reporting Period End Date: 31-12-2016
- 4 Country of Tax Residence: Ireland
- 5 Name: TEST DAC2
- 6 Address CountryCode: IE
- 7 Address: ADD1 ADD2

 At the bottom of the screen, there is a blue button labeled 'Close' which is circled in red.

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”.

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

Figure 47: Customer upload return screen

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

The screenshot shows the Revenue ROS 'ROS Upload' screen. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, there's a section for 'ROS Upload'. On the left, there's a large empty box for file selection. To its right are two buttons: 'Add File(s)' and 'Remove All'. Below these buttons is a password field labeled 'Enter your password: *' with a red oval around it. To the right of the password field is a button labeled 'Upload File(s)' with a right-pointing arrow. Below the password field is a 'Cancel' button and a progress bar showing '0%'. On the right side of the screen, there's instructional text: 'To upload your DAC2-CRS file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.' Below this text is a button labeled 'Submit Nil Return' with a right-pointing arrow.

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.

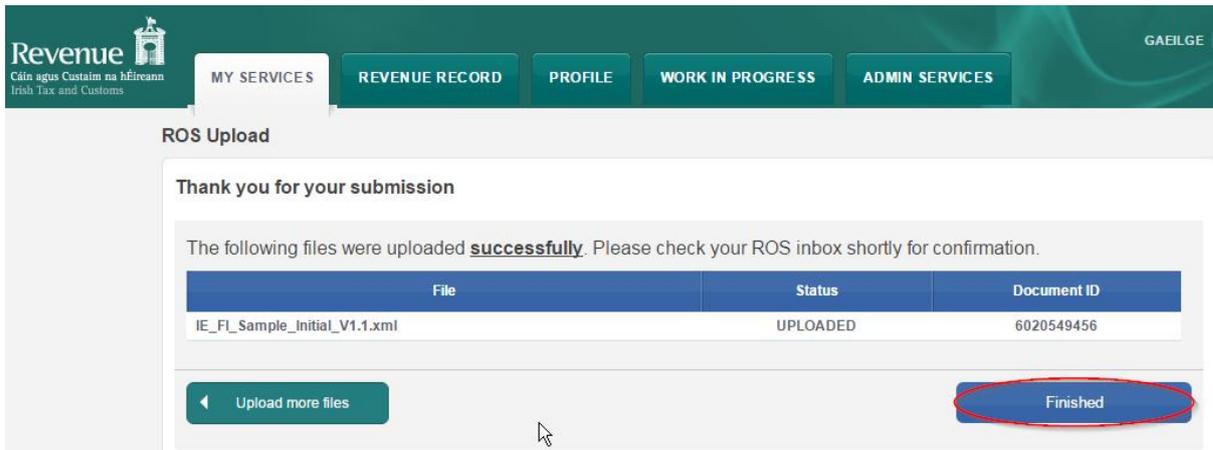


Figure 49: Customer ROS upload screen

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.

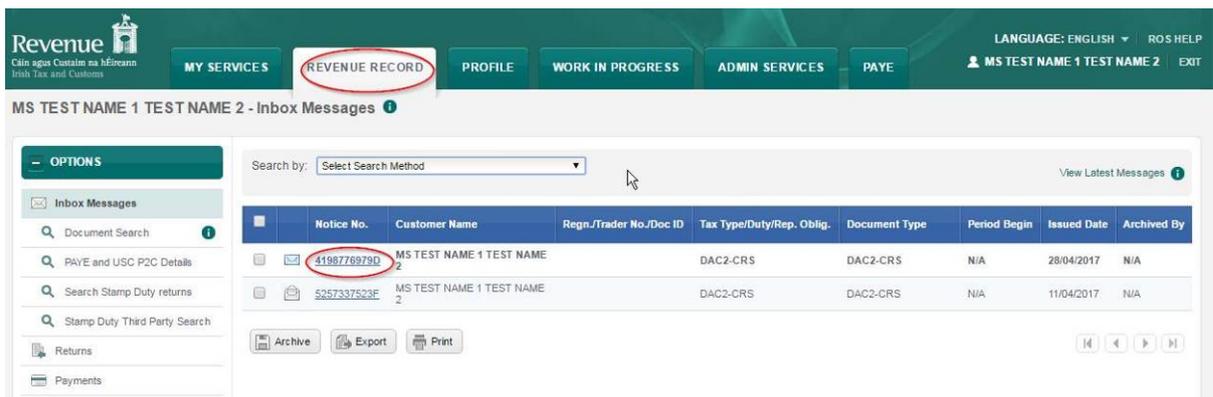


Figure 50: Customer Revenue Record screen

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

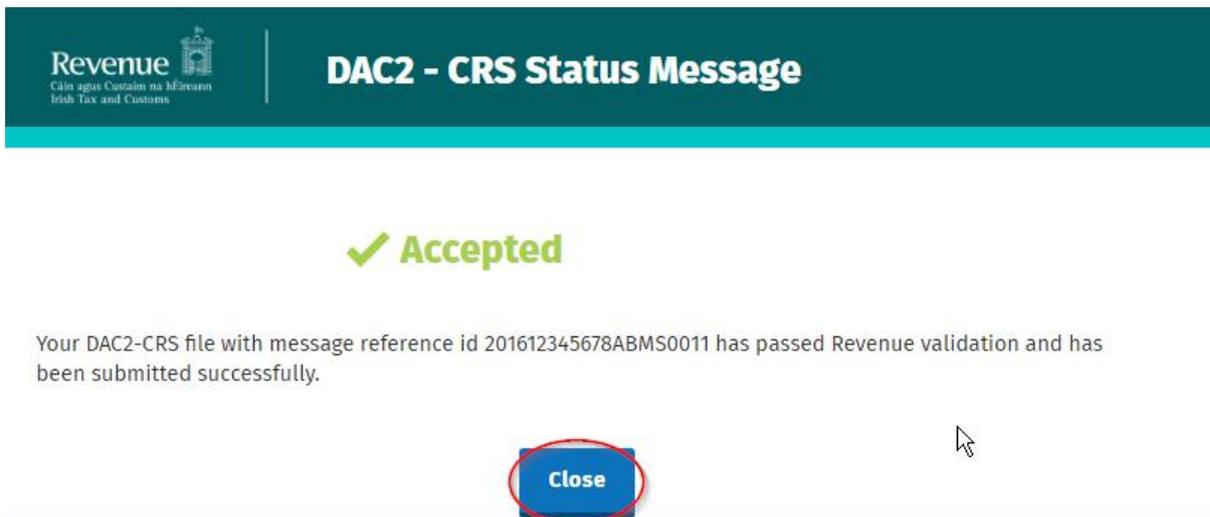


Figure 51: Customer DAC2-CRS status screen

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.

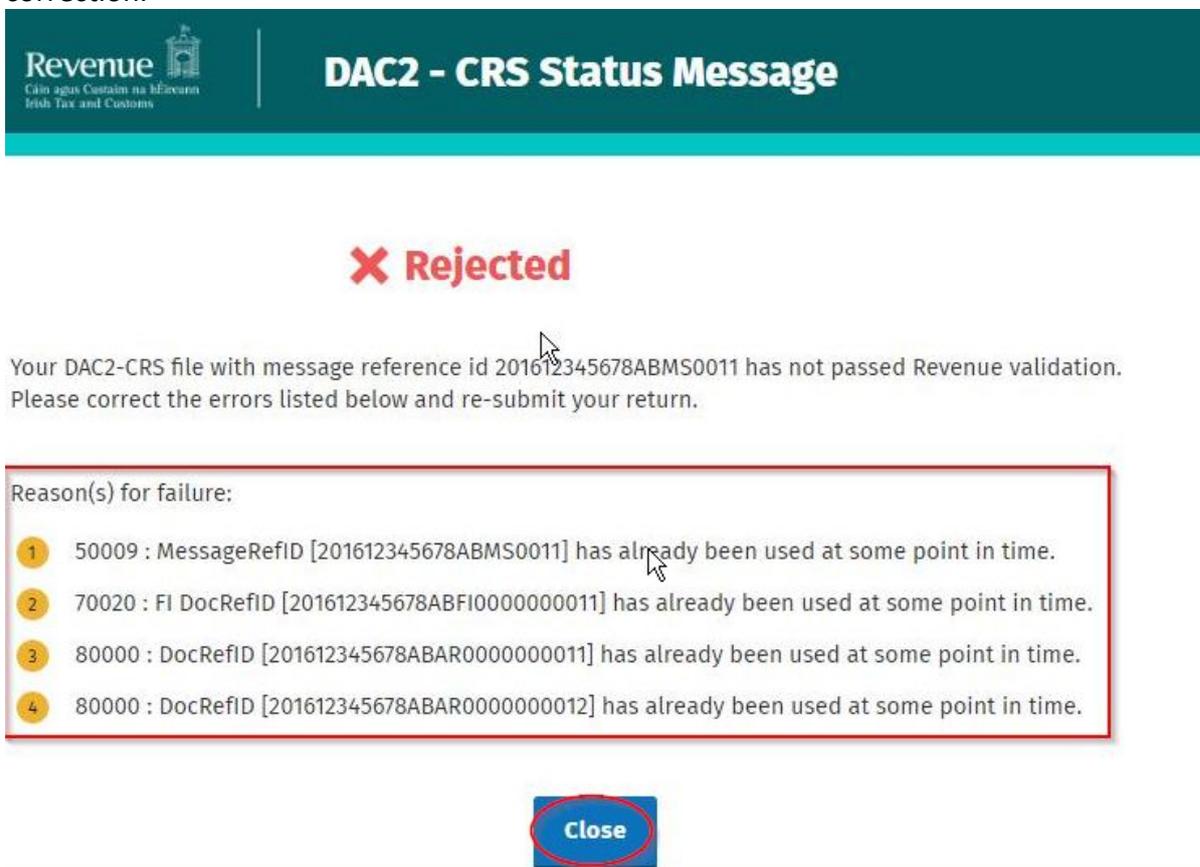


Figure 52: Customer DAC2-CRS status screen

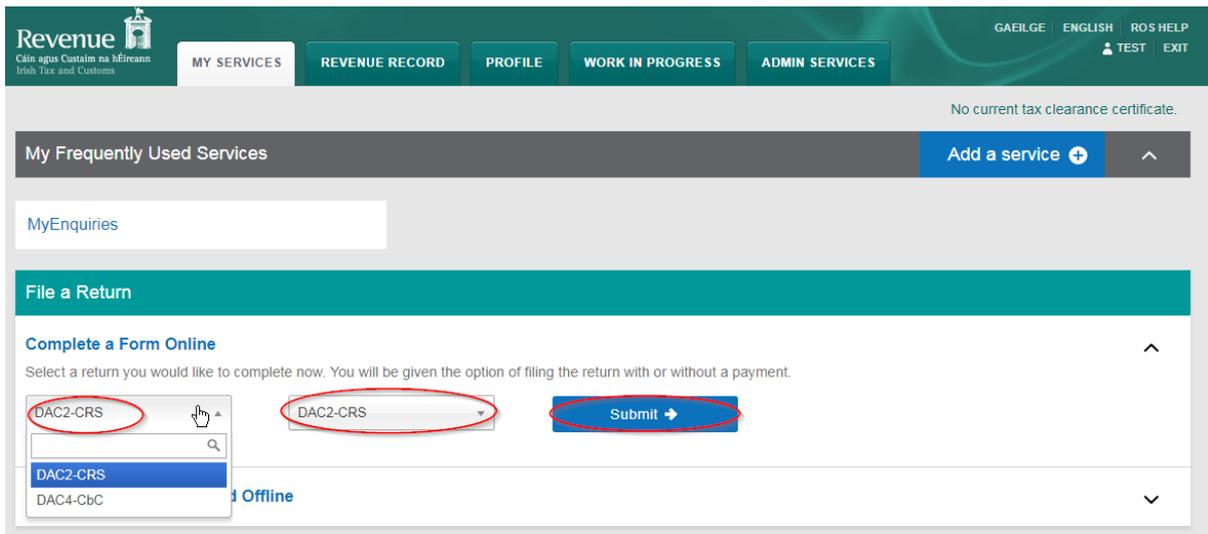
3.3 Customer Submitting Online DAC2-CRS Form¹

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 is a navigation bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The navigation bar includes tabs for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. On the right side of the navigation bar, there are links for 'GAEILGE', 'ENGLISH', 'ROS HELP', 'TEST', and 'EXIT'. Below the navigation bar, there is a message: 'No current tax clearance certificate.' The main content area is titled 'My Frequently Used Services' and includes a search bar for 'MyEnquiries'. Below this, there is a section titled 'File a Return' with a sub-section 'Complete a Form Online'. The text below this sub-section reads: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are three red circles highlighting the 'DAC2-CRS' dropdown menu, the 'DAC2-CRS' dropdown list, and the 'Submit' button. The dropdown menu is open, showing 'DAC2-CRS' and 'DAC4-CbC' as options. Below the dropdown menu, there is a link for 'Offline'.

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
Chas. J. van Cesterne to Minister
for 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:**

	<input style="width: 40px; height: 20px;" type="text" value="01"/>	<input style="width: 40px; height: 20px;" type="text" value="01"/>	<input style="width: 60px; height: 20px;" type="text" value="2016"/>
	<small>DD</small>	<small>MM</small>	<small>YYYY</small>

Back
Save
Continue

Figure 54: Customer DAC2-CRS online form screen

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

The screenshot shows the 'DAC2 - CRS Online Return' form at 'Step 2 of 3'. The Revenue logo is in the top left. A legend indicates that a red asterisk denotes a required field. The form contains the following fields:

- ReportingFI**
- ResCountryCode:** Input field containing 'IE'
- TIN:** Input field containing '12345678901234567890'
- Name:** Input field containing 'TEST DAC2'
- * Address CountryCode:** A dropdown menu with 'IE' selected. This field is highlighted with a red border.
- Address:** A text area containing 'ADD1, ADD2'

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

Figure 55: Customer DAC2-CRS online form screen

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

Revenue
Cúla 1994 Cúlaite na hÉireann
Web, Tax 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:

*** CountryCode:**

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

*** City:**

CountrySubentity:

Figure 58: Customer DAC2-CRS online form screen

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

BirthInfo:

BirthDate:
DD MM YYYY

City:

CitySubentity:

CountryCode:

FormerCountryName:

Account Balance & Payments

* **AccountBalance:**
value currCode

Add Payments

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

Figure 59: Customer DAC2-CRS online form screen

3.3.7 Enter additional information. Click “Next”.

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

3.3.8 Enter Password and click “Sign and Submit”.

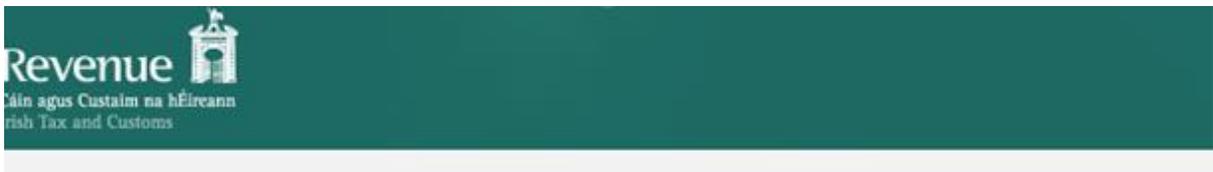


Figure 61: Customer sign and submit screen

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



Figure 62: Customer confirmation screen

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



The screenshot shows the Revenue Record interface. At the top, there is a navigation bar with the Revenue logo and the text "Clain agus Cúistiam na hÉireann Irish Tax and Customs". The navigation menu includes "MY SERVICES", "REVENUE RECORD" (highlighted with a red circle), "PROFILE", "WORK IN PROGRESS", and "ADMIN SERVICES". On the right, there is a language dropdown set to "ENGLISH" and a "ROS HELP" link. Below the navigation bar, the user is identified as "TEST DAC2" with an "EXIT" button.

The main content area is titled "TEST DAC2 - Inbox Messages". It features a search bar with a dropdown menu for "Select Search Method" and a "View Latest Messages" link. Below the search bar is a table with the following columns: "Notice No.", "Customer Name", "Regn./Trader No./Doc ID", "Tax Type/Duty/Rep. Oblig.", "Document Type", "Period Begin", "Issued Date", and "Archived By".

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
55976245127T	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.

Revenue
Chóir Ágairí Cúistí agus Idirnáisiúnta
Irish Tax and Customs
DAC2 - CRS Status Message

Accepted

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

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

```

<?xml version="1.0" encoding="UTF-8"?><crs:CRS_OECD xmlns:crs="urn:oecd:ties:crs:v1" xmlns:cfc="urn:oecd:ties:commontypesfatccrs:v1" xmlns:stf="urn:oecd:ties:stf:v1"
  <crs:MessageSpec>
    <crs:SendingCompanyIN>[REDACTED]</crs:SendingCompanyIN>
    <crs:TransmittingCountry>IE</crs:TransmittingCountry>
    <crs:ReceivingCountry>IE</crs:ReceivingCountry>
    <crs:MessageType>CRS</crs:MessageType>
    <crs:Warning/>
    <crs:MessageRefId>201603391132IHMS951</crs:MessageRefId>
    <crs:MessageTypeIndic>CRS701</crs:MessageTypeIndic>
    <crs:ReportingPeriod>2016-01-01</crs:ReportingPeriod>
    <crs:Timestamp>2017-04-20T16:22:02Z</crs:Timestamp>
  </crs:MessageSpec>
  <crs:CRSBODY>
    <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:CRSBODY>
</crs:MessageSpec>

```

Figure 64: Customer DAC2-CRS status screen

```
<crs:LastName>Testname</crs:LastName>
<crs:GenerationIdentifier/>
<crs:Suffix/>
<crs:GeneralSuffix/>
</crs:Name>
<crs:Address>
  <cf:CountryCode>IE</cf:CountryCode>
  <cf:AddressFix>
    <cf:Street/>
    <cf:BuildingIdentifier/>
    <cf:SuiteIdentifier/>
    <cf:FloorIdentifier/>
    <cf:DistrictName/>
    <cf:POB/>
    <cf:PostCode/>
    <cf:City>Address</cf:City>
    <cf:CountrySubentity/>
  </cf:AddressFix>
</crs:Address>
<crs:BirthInfo>
  <crs:City/>
  <crs:CitySubentity/>
  <crs:CountryInfo>
    <crs:FormerCountryName/>
  </crs:CountryInfo>
</crs:BirthInfo>
</crs:Individual>
</crs:AccountHolder>
<crs:AccountBalance currCode="EUR">1</crs:AccountBalance>
<crs:Payment>
  <crs:Type>CR5501</crs:Type>
  <crs:PaymentAmnt currCode="EUR">2</crs:PaymentAmnt>
</crs:Payment>
</crs:AccountReport>
</crs:ReportingGroup>
</crs:CrsBody>
</crs:CRS_DECD>
```



Figure 65: Customer DAC2-CRS status screen

4. Section 4 – Agent Submitting DAC2-CRS Returns

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

Section 4.1 details uploading NIL DAC2-CRS return, Section 4.2 details uploading XML Data returns.

4.1 Agent Submitting Nil DAC2-CRS Return.

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

The screenshot shows the Revenue ROS Agent Client search screen. The page is titled "Find Clients" and contains several sections:

- Client Search:** Search by registration number. Radio buttons for "Tax Registrations" and "Reporting Obligations" (selected). Radio buttons for "DAC2-CRS" (circled in red) and "XML Data". Input field for "Enter registration no." (circled in red). Search buttons.
- Your Client List:** You can access and export your full list of clients here. Buttons for "View Client List" and "Export Client List". Input field for "Enter date" and "Display" button.
- Manage Tax Registrations:** Manage Client Registrations. Radio buttons for "Tax Registrations" (selected) and "Reporting Obligations". Input fields for "Enter name" and "Select tax type". "Manage" button.
- Register New Revenue Customer:** Register New Revenue Customer button. Register New Reporting Entity button.
- Properties:** Find Properties. Buttons for "View Property List" and "Export Property List".
- Upload Form(s) Completed Offline:** Select the type of return from the drop-down list to upload a return completed offline. Dropdown menu for "Select a return type...".
- Agent Employer Services:** Request RPNs by file upload, Submit payroll by file upload.
- Other Services:** MyEnquiries, Manage Financial Statements, Upload Multiple Financial Statements, Trust Register Functions, P2C Search, Mobile Access, View Property History.

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
Cáin agus Cúistim na hÉireann
Irish Tax and Customs

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

GAELIGE 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 Cúistim na hÉireann
Irish Tax and Customs

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

GAELIGE ENGLISH ROS HELP
EXIT

ROS Upload

Add File(s)
Remove All

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

Submit Nil Return

You are using certificate: 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”.

Revenue auto-generated nil-return facility

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

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

Tax Identification Number: [Input field]

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

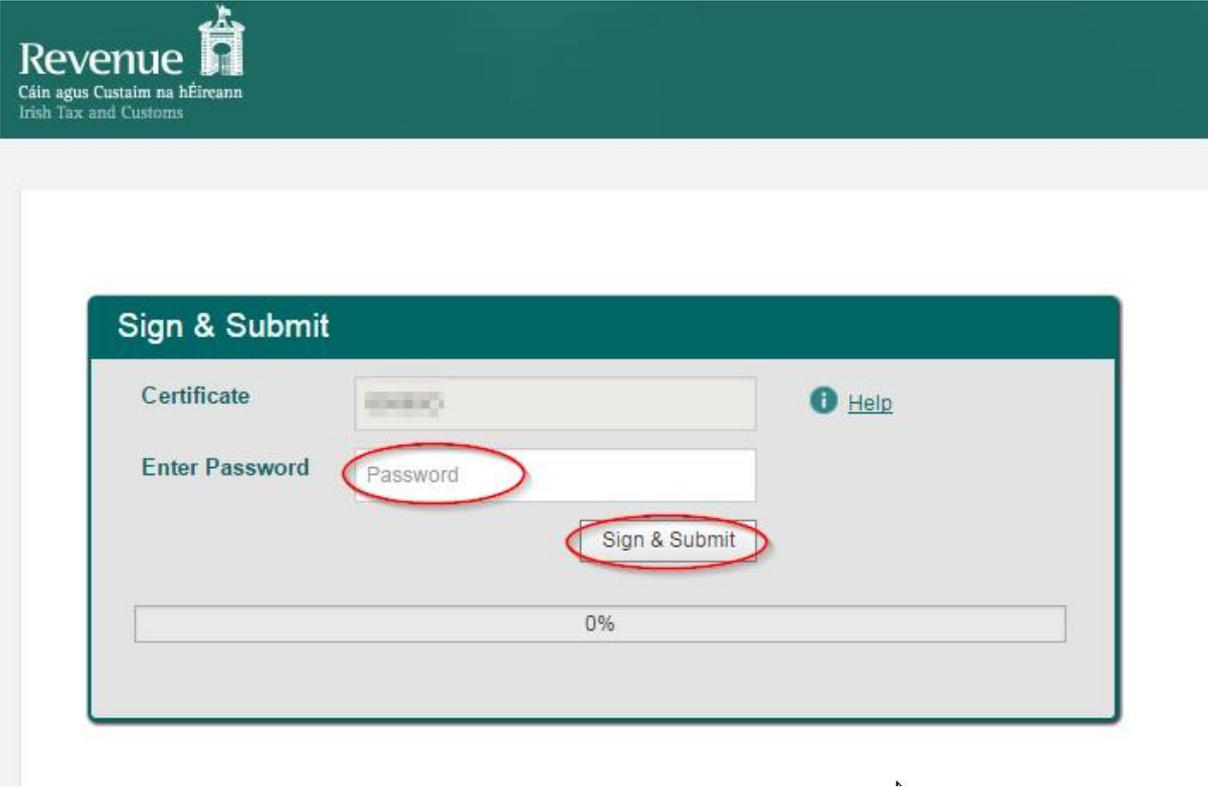
Address: ADD, ADD

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

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

Figure 69: Agent DAC2-CRS auto populated screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Certificate [Help](#)

Enter Password Password

0%

Figure 70: Agent sign and submit screen

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



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC2 - CRS Nil Return

Thank you.
Your DAC2-CRS Nil Return has been submitted.

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [REDACTED].

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.

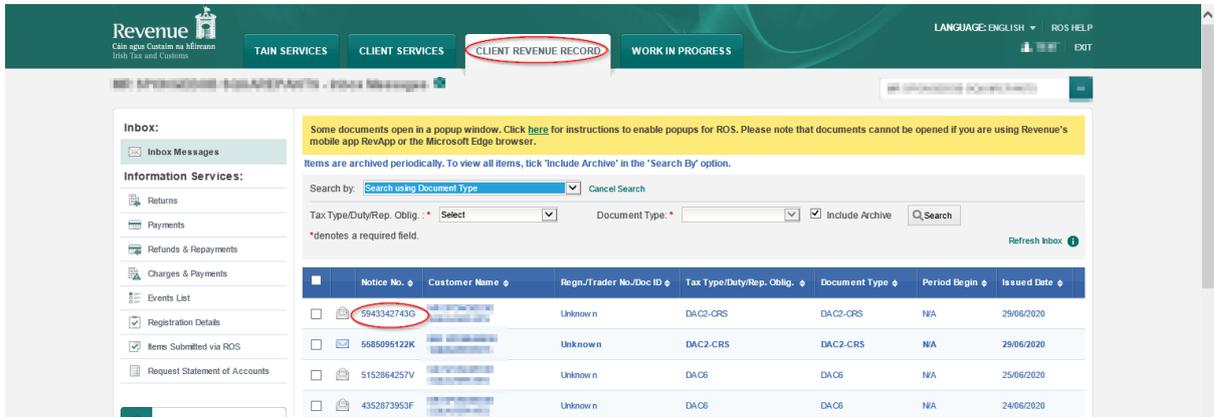


Figure 72: Agent Revenue Record screen

4.1.8 Click “Close” to return to Revenue Record.

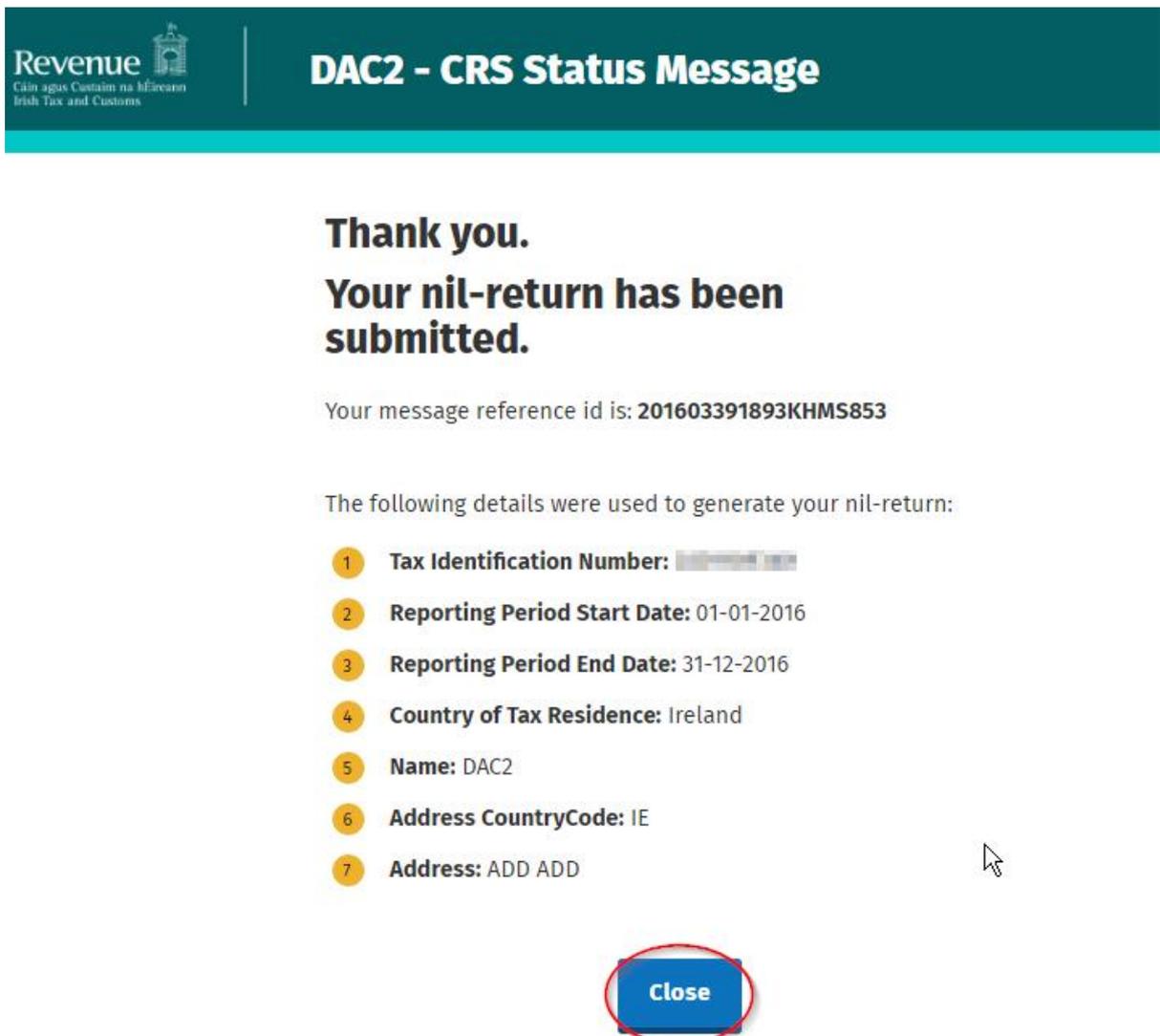


Figure 73: Agent return confirmation screen

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.

The screenshot shows the Revenue Client Search interface. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' menu is circled in red. Below the navigation, the 'Find Clients' section is active. Under 'Client Search', the 'Reporting Obligations' radio button is selected, and the 'DAC2-CRS' option is chosen from the dropdown menu. The 'Enter registration no.' field is also circled in red. The 'View Client List' button is circled in red. The 'Last 10 Clients Accessed' list is visible on the right.

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”.

The screenshot shows the Revenue Client Services interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' menu is circled in red. Below the navigation, the 'File a Return' section is active. Under 'Upload Form(s) Completed Offline', the 'DAC2-CRS' option is selected from the dropdown menu, and the 'Upload Return' button is circled in red.

Figure 75: Agent upload return screen

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

The screenshot shows the 'ROS Upload' interface. At the top, there is a navigation bar with the Revenue logo and several menu items: 'TAIN SERVICES', 'CLIENT SERVICES' (circled in red), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. On the right side of the navigation bar, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', and 'EXIT'. The main content area is titled 'ROS Upload' and contains a large empty box for file selection. To the right of this box are two buttons: 'Add File(s)' (circled in red) and 'Remove All'. Below the file selection area, there is a section for authentication: 'You are using certificate:' followed by a dropdown menu, 'Enter your password: *' (with a red oval around the input field), and two buttons: 'Cancel' and 'Upload File(s)' (circled in red). A progress bar at the bottom shows '0%'. To the right of the main content area, there is instructional text: 'To upload your DAC2-CRS file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.' Below this text is a 'Submit Nil Return' button with a right-pointing arrow.

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.

The screenshot shows the 'ROS Upload' confirmation screen. At the top, there is a navigation bar with the Revenue logo and several menu items: 'TAIN SERVICES', 'CLIENT SERVICES' (circled in red), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. On the right side of the navigation bar, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', and 'EXIT'. The main content area is titled 'ROS Upload' and contains a message: 'Thank you for your submission'. Below this message is a table with the following data:

File	Status	Document ID
11_11_2019_11_11_2019_11_11_2019	UPLOADED	11111111111111111111111111111111

Below the table, there are two buttons: 'Upload more files' and 'Finished' (circled in red).

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.

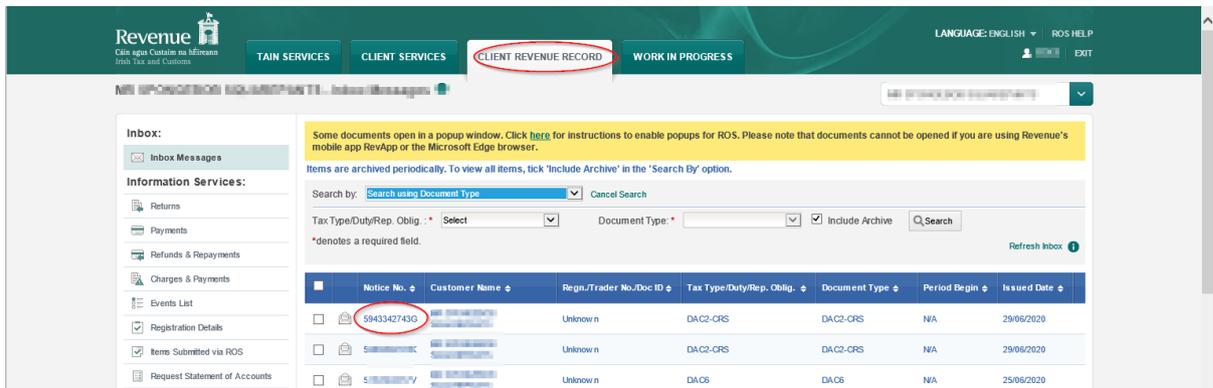


Figure 78: Agent Revenue Record screen

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

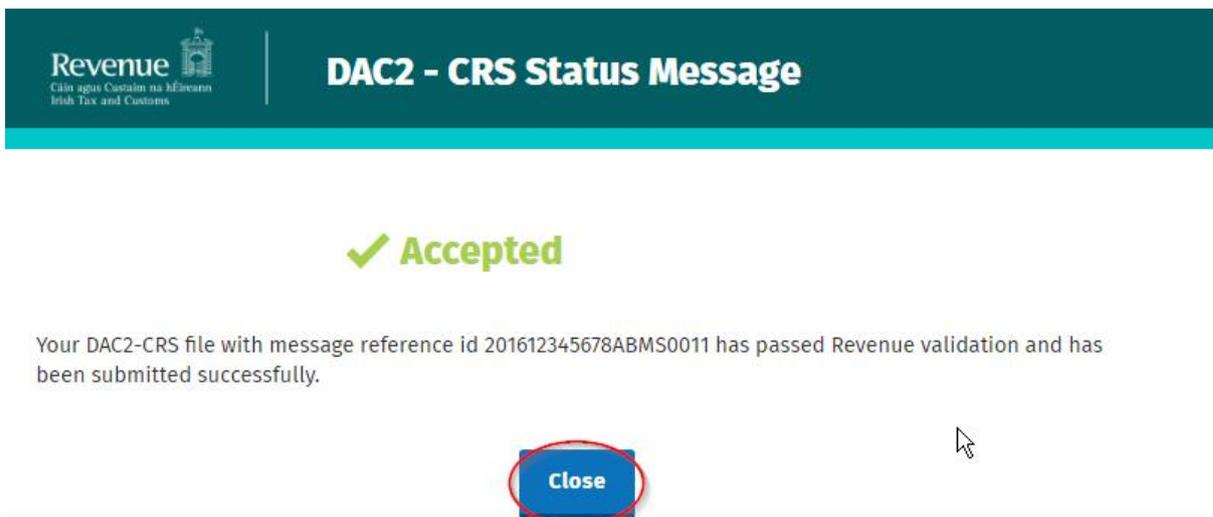


Figure 79: Agent DAC2-CRS status screen

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 Custaim 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.

The screenshot shows the Revenue Client Search interface. At the top, the 'TAIN SERVICES' tab is active. The 'Find Clients' section contains three main areas: 'Client Search', 'Your Client List', and 'Last 10 Clients Accessed'. In the 'Client Search' section, the 'Reporting Obligations' radio button is selected. A dropdown menu is open, showing 'DAC2-CRS' as the selected option. Below this, the 'Enter registration no.' field is highlighted. To the right, in the 'Your Client List' section, the 'View Client List' button is highlighted. The 'Last 10 Clients Accessed' section shows a list of client identifiers.

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".

The screenshot shows the Revenue 'File a Return' interface. The 'CLIENT SERVICES' tab is active. The 'Complete a Form Online' section is expanded, showing two dropdown menus, both with 'DAC2-CRS' selected. A 'Submit' button is highlighted to the right of the second dropdown. Below this section, there is an option for '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
Cúrsaí agus Cúrsaí na h-Éireann
RIS - Tax and Finance
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
City of Dublin Corporation
Dublin City Council

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
Cúla 1990 Cúlaite na hÉireann
100, The Mall, Dublin 2

DAC2 - CRS Online Return

Step 3 of 3

* Denotes Required Field

AccountReport (#1) (Remove this Account Report)

Account Number

* **AccountNumber:**

AcctNumberType:

UndocumentedAccount:

ClosedAccount:

DormantAccount:

Account Holder

* **AccountHolder:** Individual
 Organisation

* **ResCountryCode:**

* **TIN:**

IssuedBy:

Figure 85: Agent online form screen

*** Name:**

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

*** FirstName:**

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

*** LastName:**

xnlNameType	e.g. LastName, Surname
GenerationIdentifier:	e.g. Jnr, Thr Third, III
Suffix:	e.g. PhD, VC, QC
GeneralSuffix:	e.g. Deceased, Retired..

Figure 86: Agent online form screen

*** Address:**

legalAddressType:

*** CountryCode:**

Street:

BuildingIdentifier:

SuiteIdentifier:

FloorIdentifier:

DistrictName:

POB:

PostCode:

*** City:**

CountrySubentity:

Figure 87: Agent online form screen

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

BirthInfo:

BirthDate:
DD MM YYYY

City:

CitySubentity:

CountryCode:

FormerCountryName:

Account Balance & Payments

* **AccountBalance:**
value currCode

Add Payments

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

Figure 88: Agent online form screen

4.3.8 Enter additional information. Click “Next”.

Account Balance & Payments

* **AccountBalance:**
value currCode

Add Payments

Payment 1: (Remove)

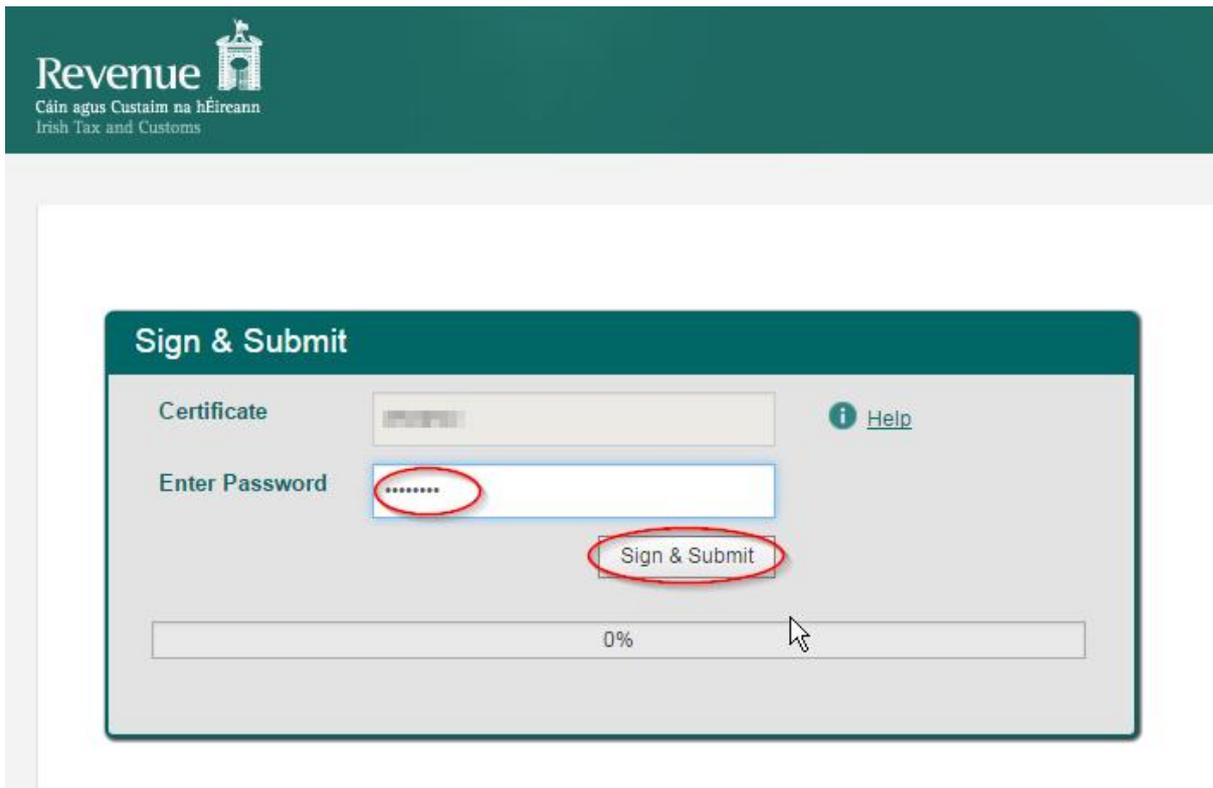
* **Type:**

* **PaymentAmnt:**
value currCode

Back **Save** **Next**

Figure 89: Agent online form additional information screen

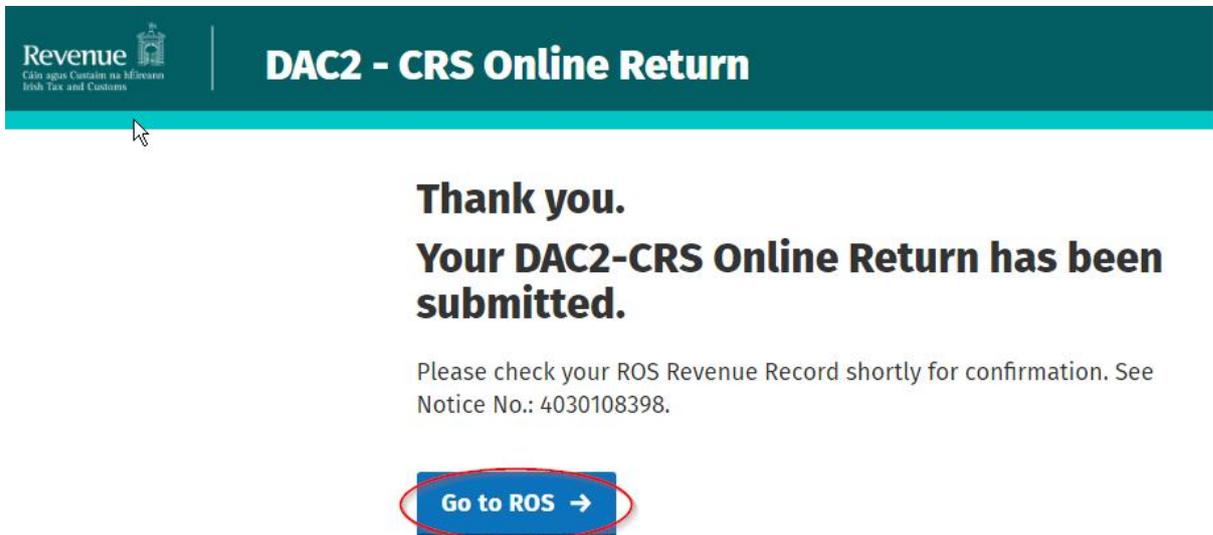
4.3.9 Agent enters Password and clicks “Submit”.



The screenshot shows the Revenue 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a 'Certificate' field, a 'Help' link, and an 'Enter Password' field. The password field contains seven dots and is circled in red. Below the password field is a 'Sign & Submit' button, also circled in red. At the bottom, there is a progress bar showing 0% completion.

Figure 90: Agent sign and submit screen

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



The screenshot shows the Revenue 'DAC2 - CRS Online Return' confirmation screen. The page header features the Revenue logo and the text 'DAC2 - CRS Online Return'. The main content area displays the message: 'Thank you. Your DAC2-CRS Online Return has been submitted.' Below this, it states: 'Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 4030108398.' At the bottom, there is a blue button labeled 'Go to ROS →' with a red circle around it.

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.

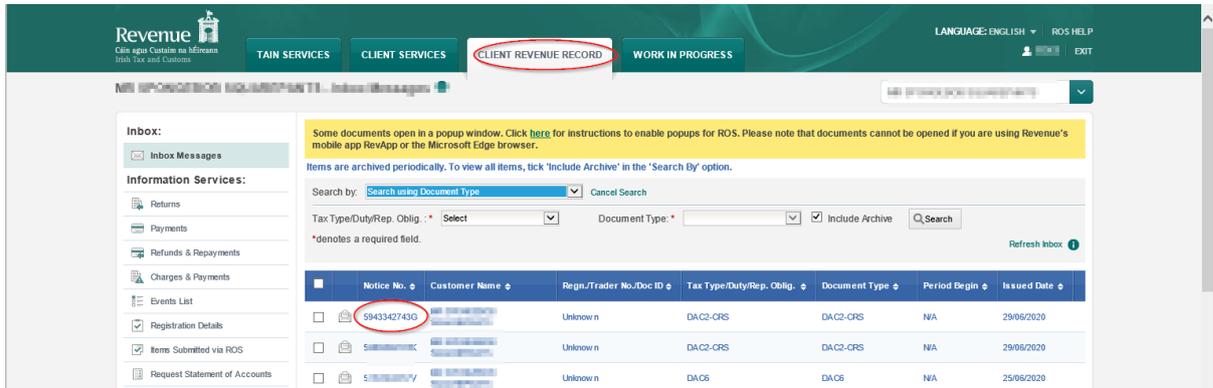


Figure 92: Agent Revenue Record screen

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:commonatypesfatcacrs: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:MessageSpec>
```

Figure 93: Agent DAC2-CRS status screen

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

A blue button with the word "Close" in white text, circled in red. It is located at the bottom center of the screenshot, below the XML code area.

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](#).

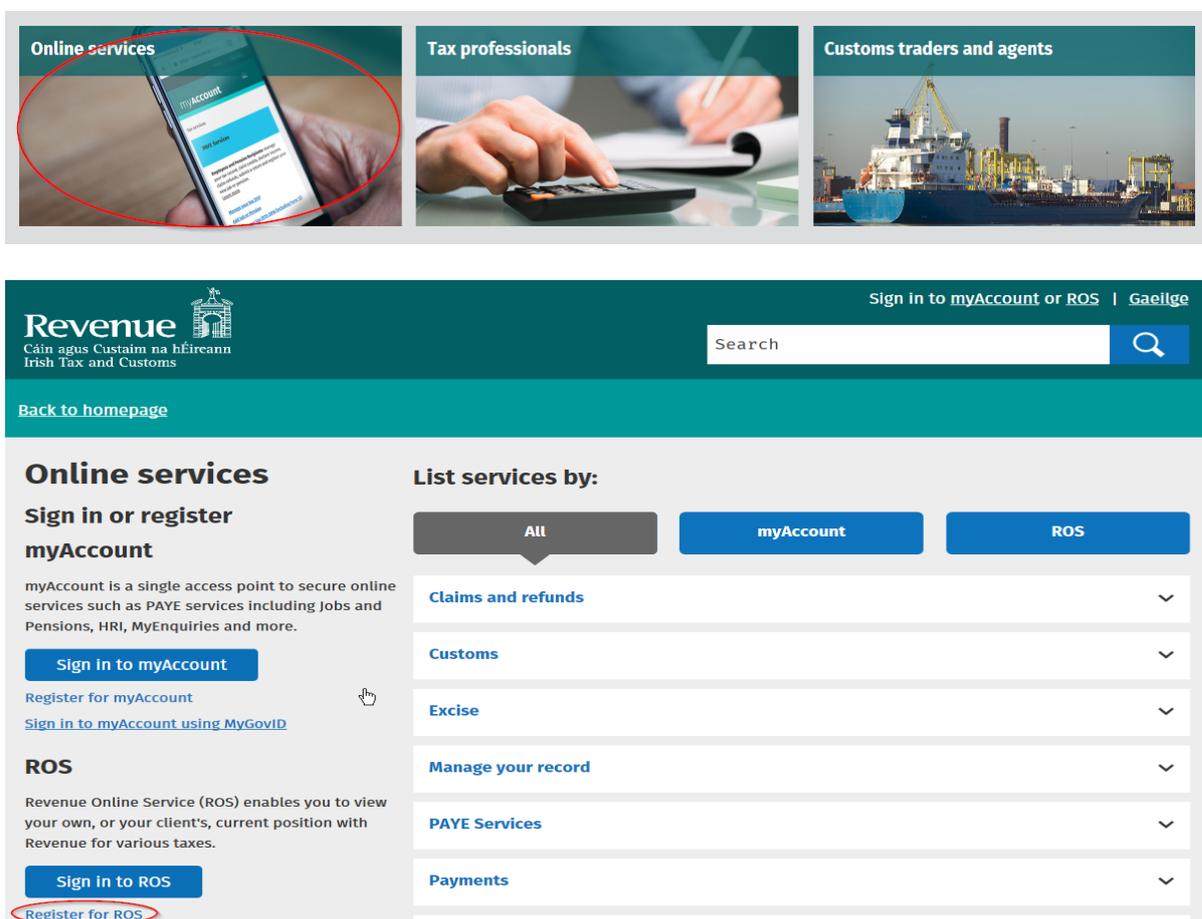


Figure 95: Revenue website screen

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”.

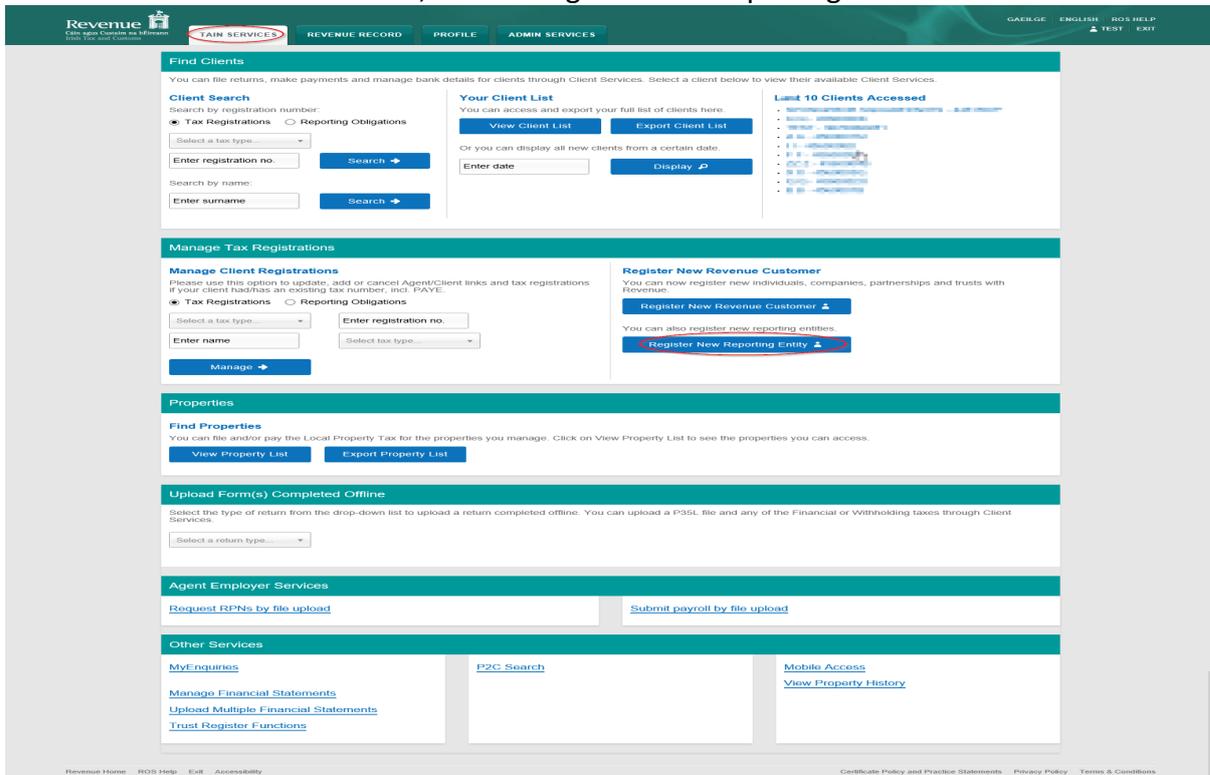


Figure 96: Agent register New Reporting Entity screen

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

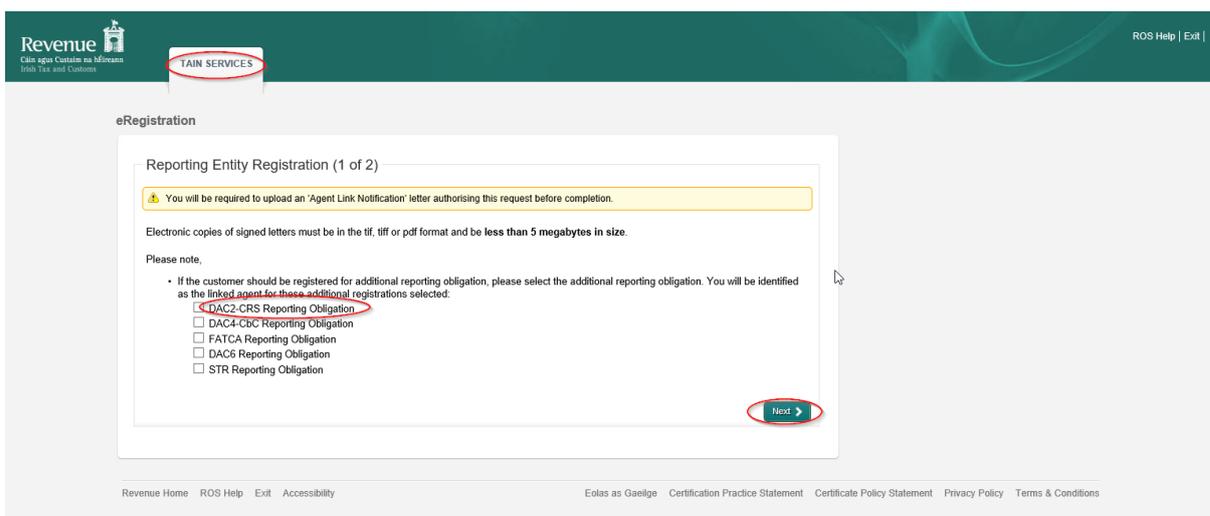
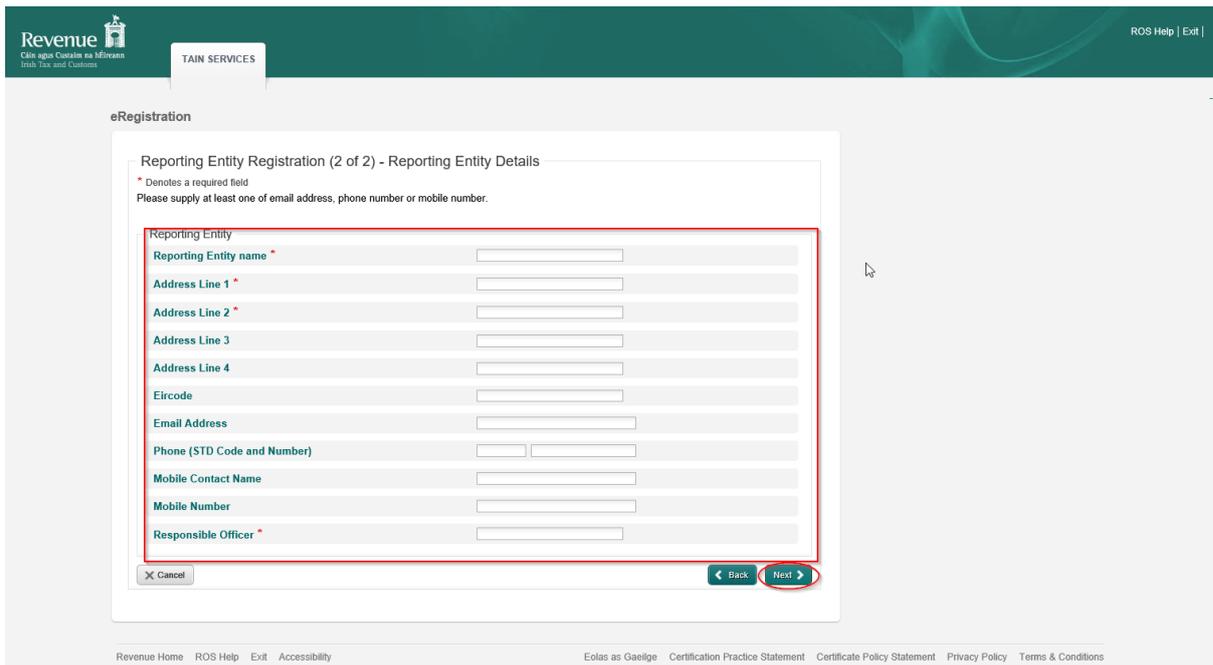


Figure 97: Agent DAC2-CRS registration screen

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



Revenue
Cúis agus Cártaim na Míreann
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

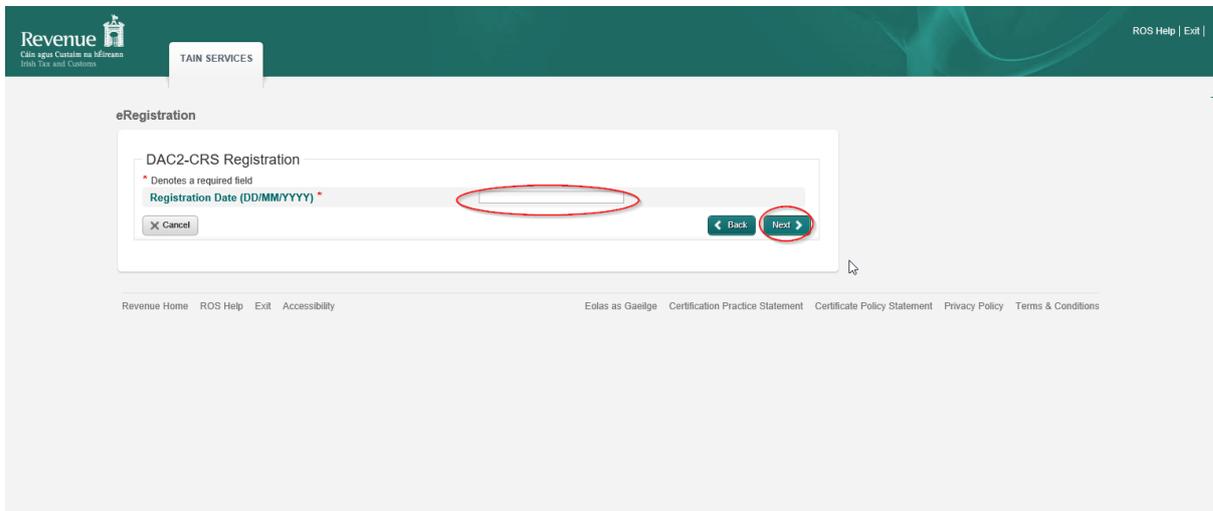
Responsible Officer *

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
Cúis agus Cártaim na Míreann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

DAC2-CRS Registration

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

Cancel Back Next

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

Figure 99: Agent DAC2-CRS registration screen

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

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

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

The screenshot displays the Revenue eRegistration interface. At the top, the Revenue logo and 'TAIN SERVICES' are visible. The main content area is titled 'eRegistration' and contains a 'Summary' section for a 'Customer Registration Request (Reporting Entity)'. This section includes fields for 'Registered Contact Details' (Reporting Entity name, Address Line 1-4, Phone, Mobile Contact Name, Mobile Number, Responsible Officer) and 'DAC2-CRS Reporting Obligation Details' (Registration Commencement Date: 22/07/2020). A blue information box provides instructions on generating a consent letter. At the bottom of the summary, there are three buttons: 'Cancel', 'Generate Client Consent Letter' (highlighted with a red circle), and 'Next' (also highlighted with a red circle). The footer contains navigation links for Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

Figure 100: Agent generate Client consent letter screen

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”.

Figure 102: Agent add attachment screen

6.1.8 Click “Sign and Submit”.

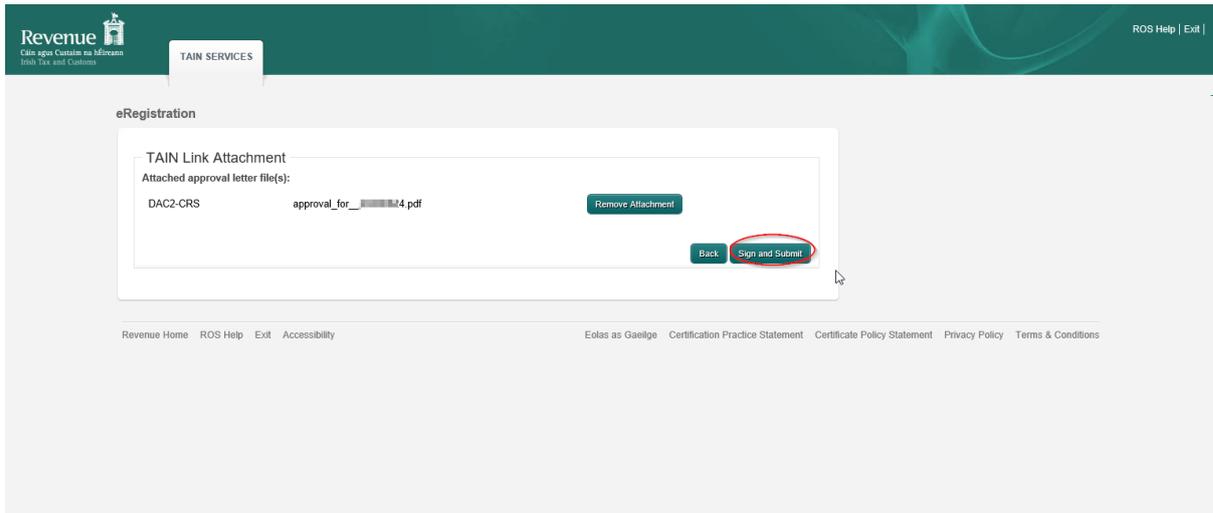


Figure 103: Agent sign and submit screen

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

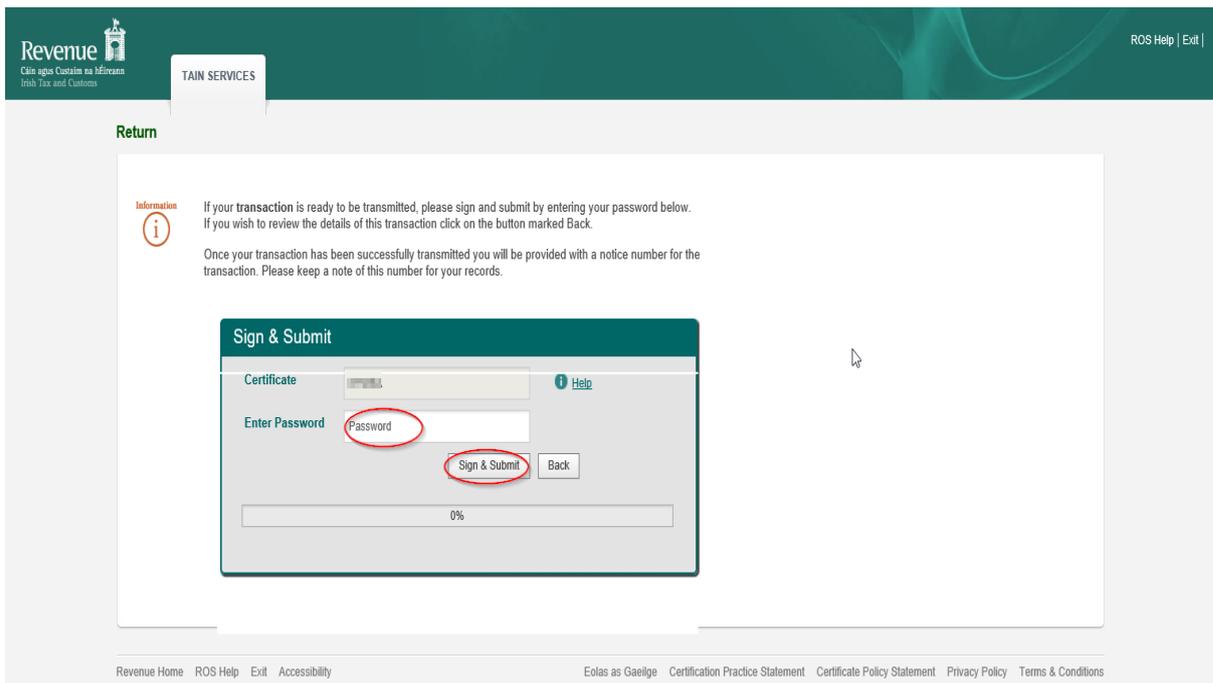


Figure 104: Agent sign and submit password screen

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”.

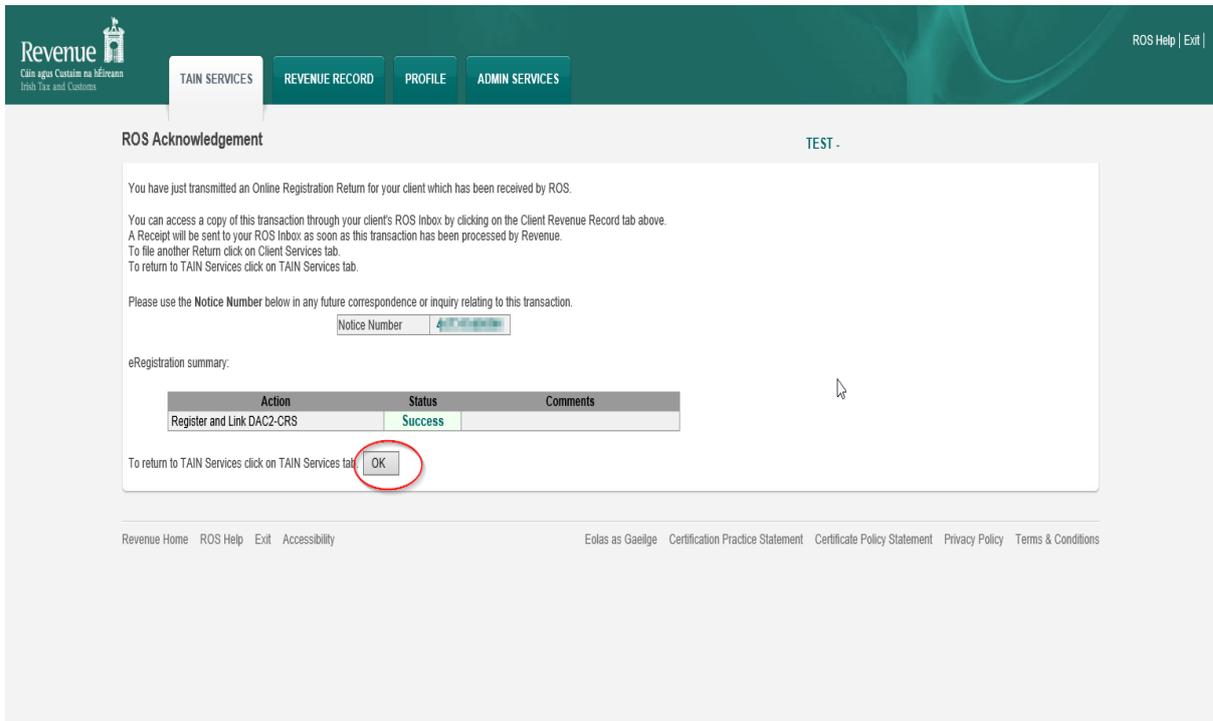


Figure 105: Agent acknowledgement screen

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.

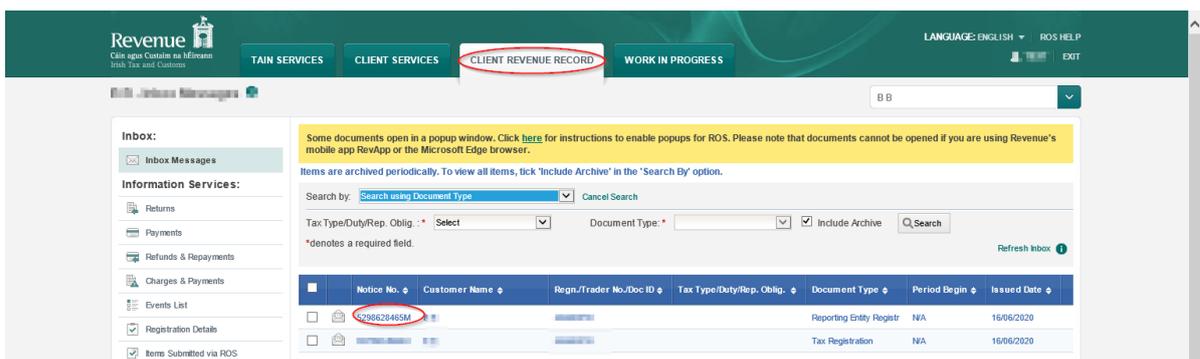


Figure 106: Agent Revenue Record screen

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



Notice Number: 5509195430L This is a notice of the Registration Submitted to Revenue Commissioners on 11/04/2017 Date Submitted: 11/04/2017

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name	TEST 1234
-------------------------	-----------

Registered Contact Details

Reporting Entity name	TEST 1234
Address Line 1	TEST
Address Line 2	TEST
Responsible Officer	TEST 1234

DAC2-CRS Reporting Obligation Details

Registration Commencement Date	11/04/2017
--------------------------------	------------

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

[Print >](#)

Figure 107: Agent registration confirmation screen

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

7. Appendix III – DAC2-CRS Additional Schema Guidance

7.1 CRS Naming Conventions

7.1.1 FI MessageRefID format

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

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

Example 2 - FI_Message_uid is a timestamp**Message sent by an FI**

20163346602FHMS1472142039115

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

1472142039115 is the unique Message_uid for this message

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

20163346602FHMSSysA0001

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

SysA indicates that this message was generated by System A 0001 is the unique Message_uid for this message

Second message sent by an FI from 'System A'

20163346602FHMSSysA0002

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

20163346602FHMSSysB0001

Example 2 - FI_Message_uid is a timestamp**Message sent by an FI**

20163346602FHMS1472142039115

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

1472142039115 is the unique Message_uid for this message

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

20163346602FHMSSysA0001

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

SysA indicates that this message was generated by System A 0001 is the unique Message_uid for this message

Second message sent by an FI from 'System A'

20163346602FHMSSysA0002

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

20163346602FHMSSysB0001

7.1.2 FI DocRefID format for use within the ReportingFI Element

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

Examples:	<p>Example 1 DocRefID within the ReportingFI Element is a sequential number</p> <p>DocRefID for first message sent by an FI</p> <p>20163346602FHHFI0000000001</p> <p>Where:</p> <p>2016 is the year of the reporting period</p> <p>3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number)</p> <p>FI indicates that this is a DocRefID for use within the ReportingFI Element</p> <p>0000000001 is the unique id for the ReportingFI Element</p> <p>Where a subsequent message is sent by the FI to correct details within the ReportingFI Element, a new DocRefID within the ReportingFI Element should be included. The format of the DocRefID, using a sequential number, should be as follows:</p> <p>20163346602FHHFI0000000002 ³</p>
------------------	---

³ [OECD issued CRS schema](#)

Example 2 DocRefID within the ReportingFI element is a timestamp

20163346602FHHFI1472142039115

Where:

2016 is the year of the reporting period

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

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

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

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

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

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

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”.



Administration Services

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

Search by: Surname ▼
Enter the search information:
Search

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	87654321	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	98765432	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	10987654	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	21098765	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	32109876	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	43210987	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	54321098	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	65432109	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	76543210	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	87654321	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	98765432	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELAN	JOHN MICHAEL	10987654	<input type="password"/>	<input type="password"/>	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
<input checked="" type="radio"/>	BLOGGS	JANE	321			ACTIVE
<input type="radio"/>	BLOGGS	JOE	123			ACTIVE

Add New

View

Revise

My Enquiries Permissions

Amend ROS Email Addresses

Revoke

Promote

Suspend

Restore

Suspend All

Restore All

View All Permissions

Set Signature Requirements

View All Requirements

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.

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb. Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film WithHolding Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All Taxes/Procedures [Remove All](#) [View All](#) [Prepare All](#) [File All](#)

Figure 110: Revise ROS permissions screen

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

Permissions on Administration Services

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

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

All Administration Services

All No

All Yes

Confirm

Figure 111: Revise ROS permissions screen

The following screen confirms permissions.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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