Filing Guidelines for DAC2-Common Reporting Standard (CRS)

Part 38-03-26

Document last updated February 2022

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

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

Executive Summary

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

1. Section 1: Customer Registering for DAC2-CRS

1.1 Register a DAC2-CRS Reporting Obligation

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

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

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

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

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

1.1.1 Log into ROS.

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

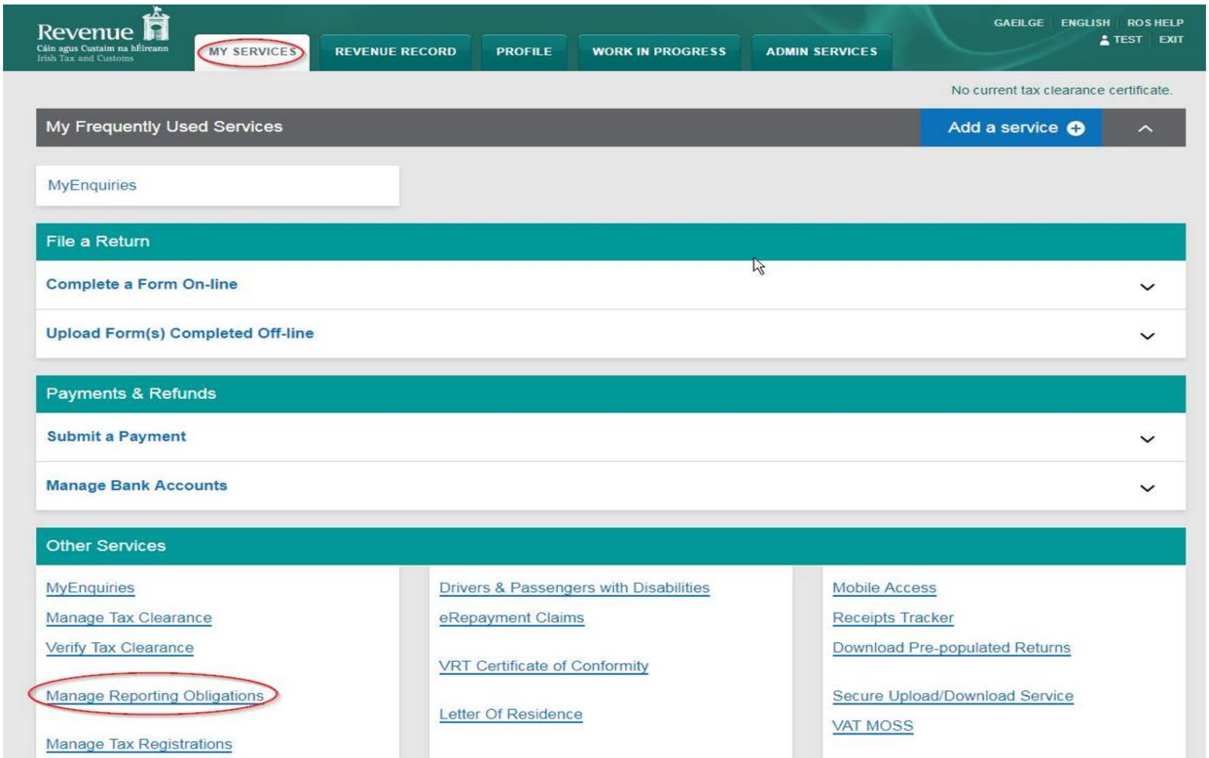


Figure 1: Customer My Services screen

1.1.3 Select "Register" opposite "DAC2 -CRS".

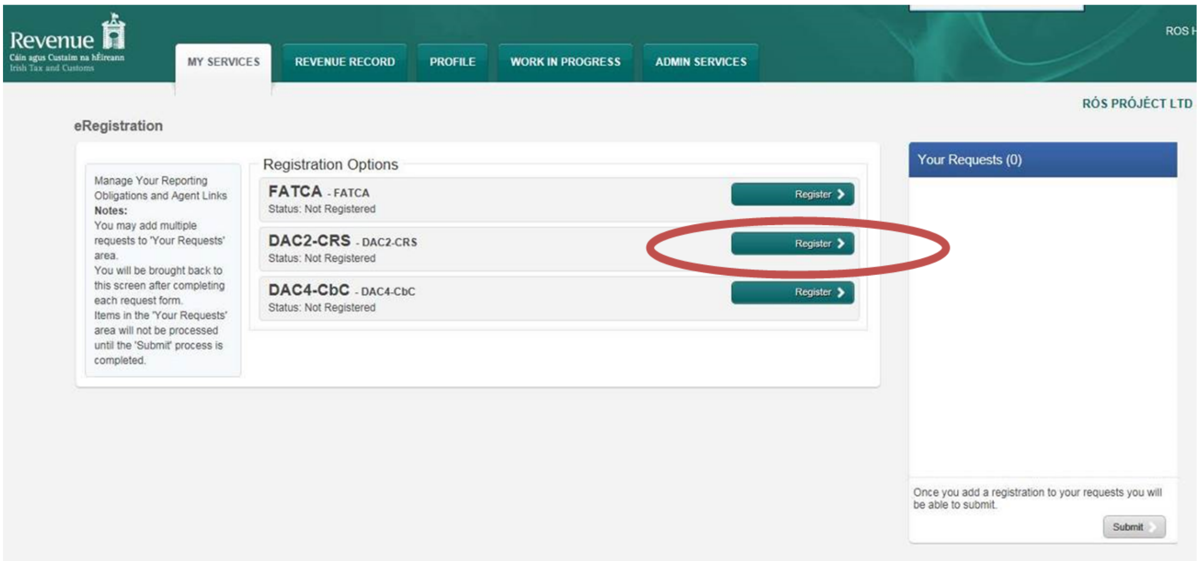


Figure 2: Customer DAC2-CRS registration screen

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

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

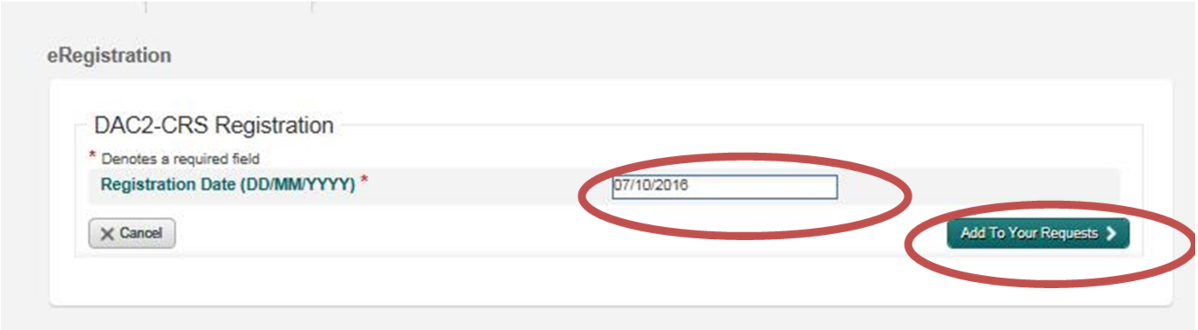


Figure 3: Customer DAC2-CRS registration screen

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

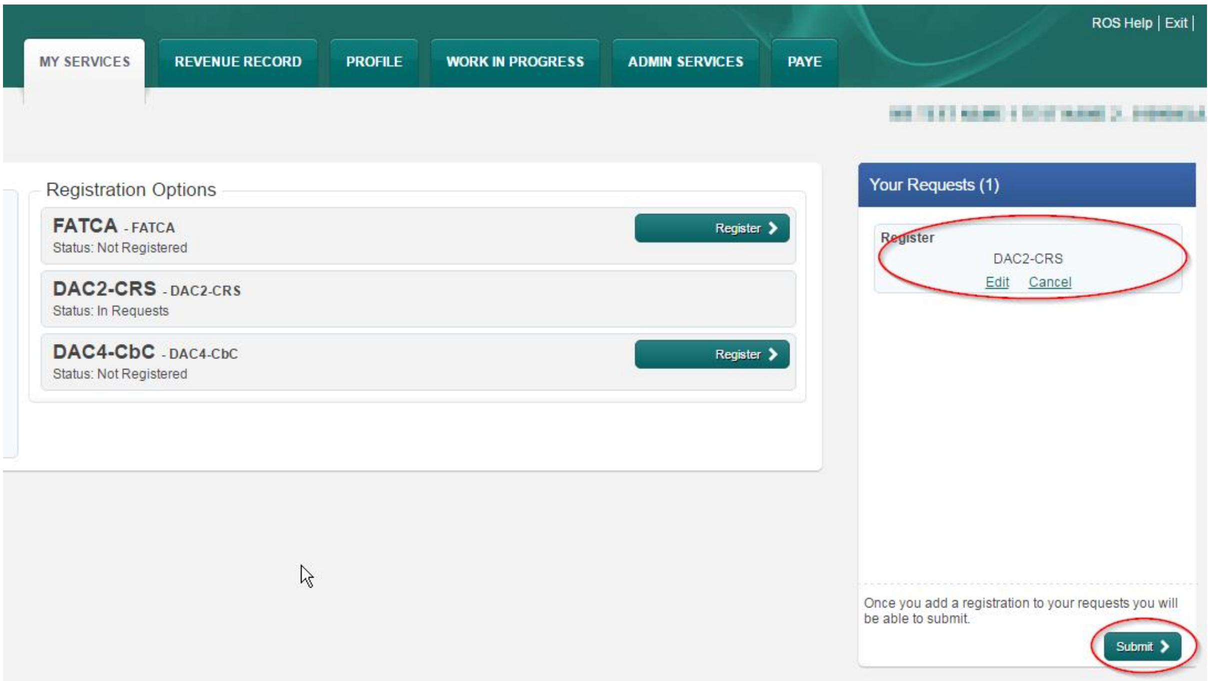


Figure 4: Customer submit registration screen

1.1.6 Click "Sign and Submit".

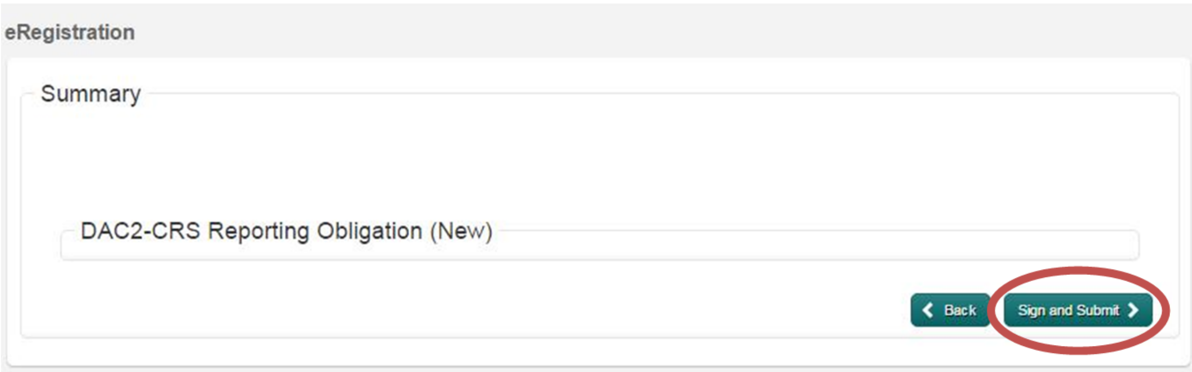


Figure 5: Customer sign and submit screen

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

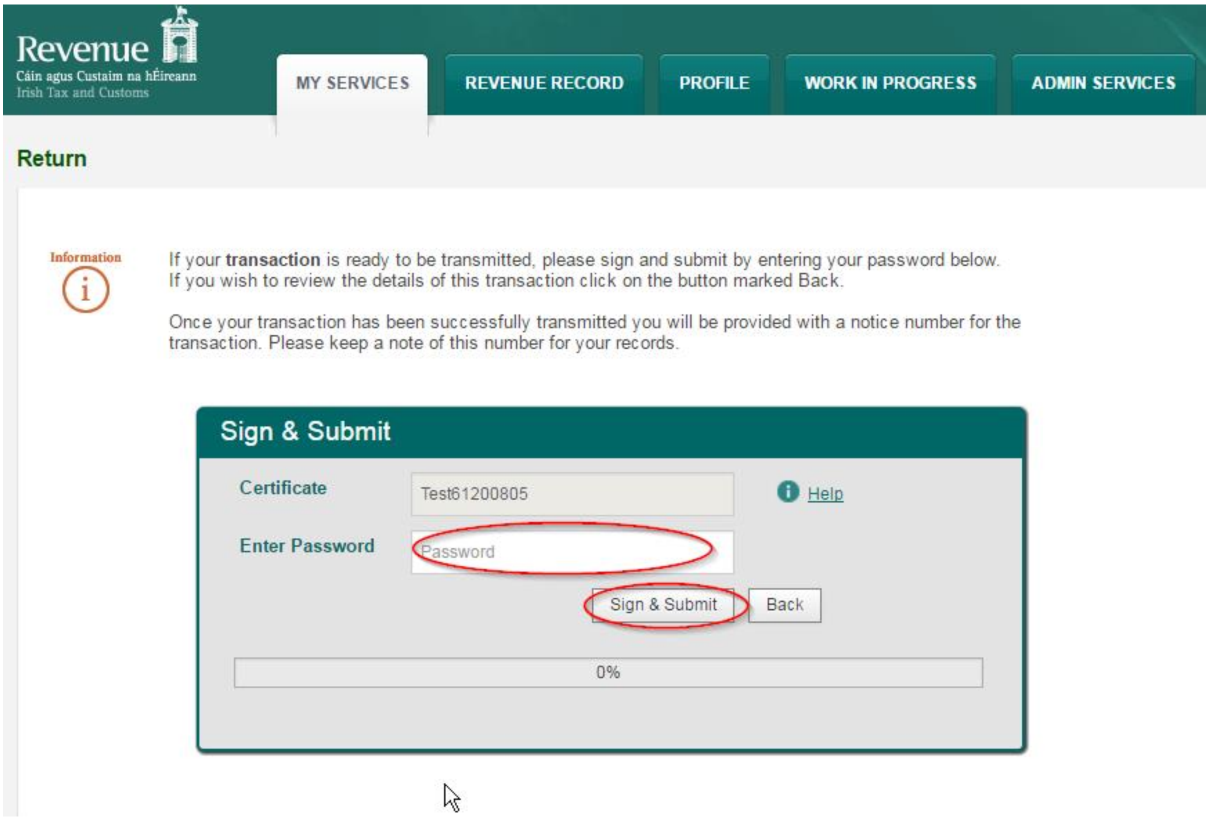


Figure 6: Customer sign and submit password screen

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".

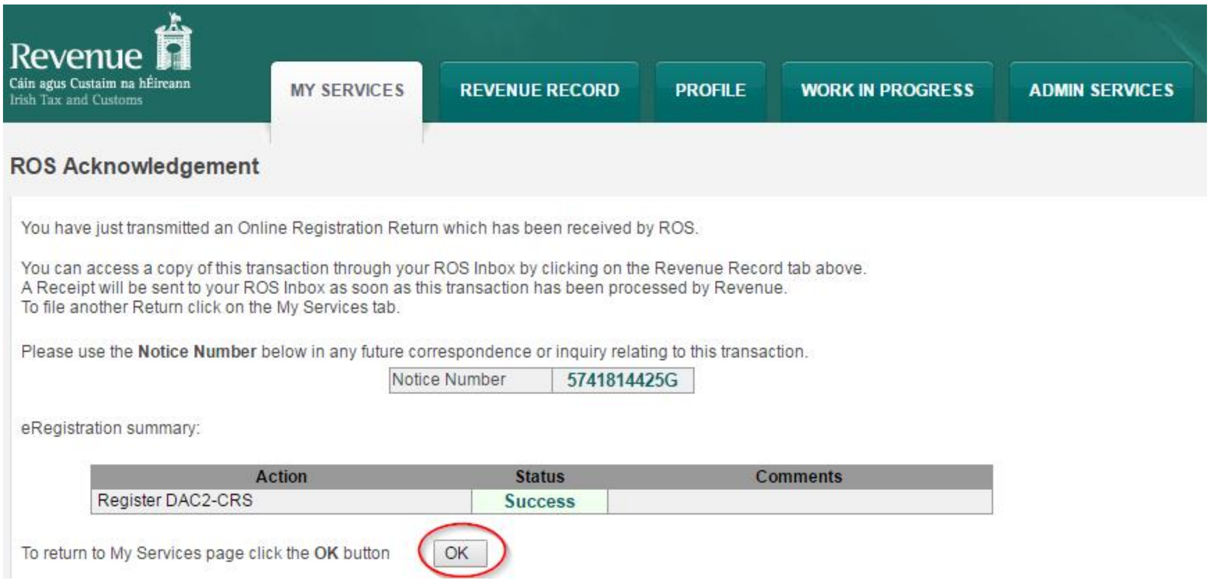


Figure 7: Customer registration confirmation screen

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

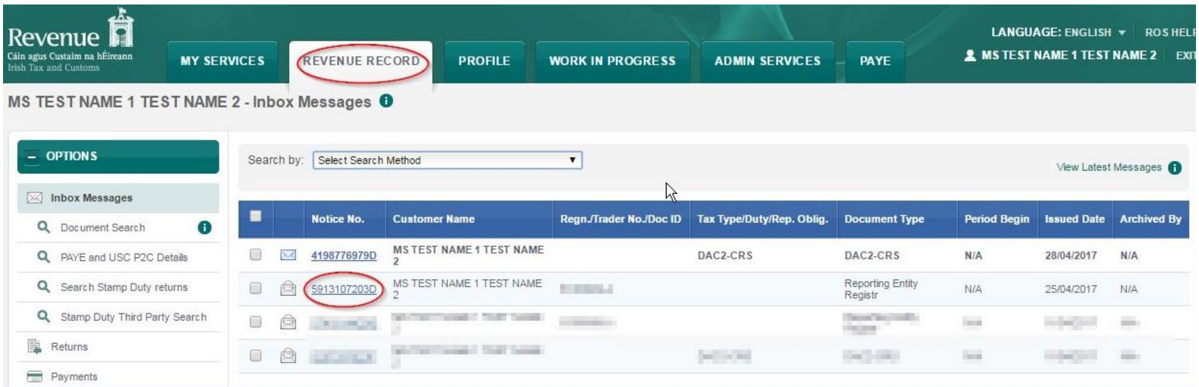


Figure 8: Customer Revenue Record screen

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

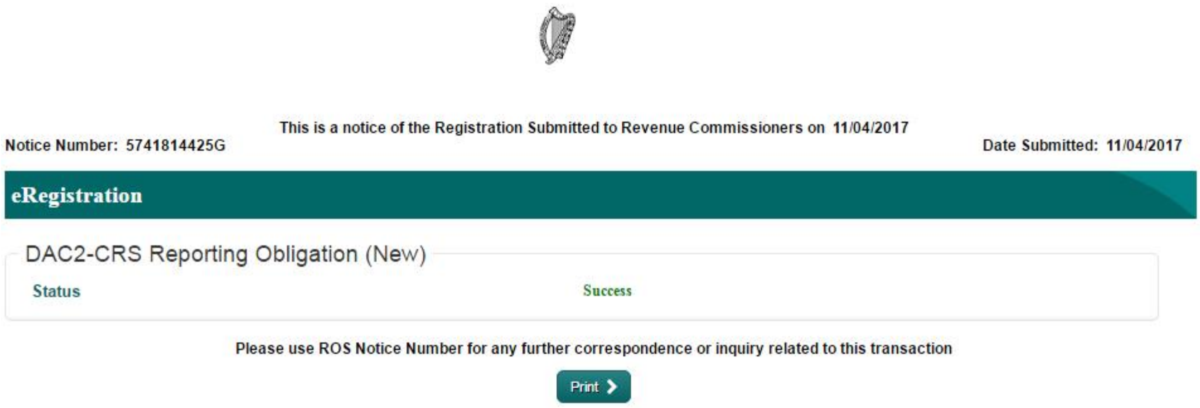


Figure 9: Customer registration confirmation screen

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

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

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

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

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

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

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

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

2.1.1 Log into ROS.

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

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

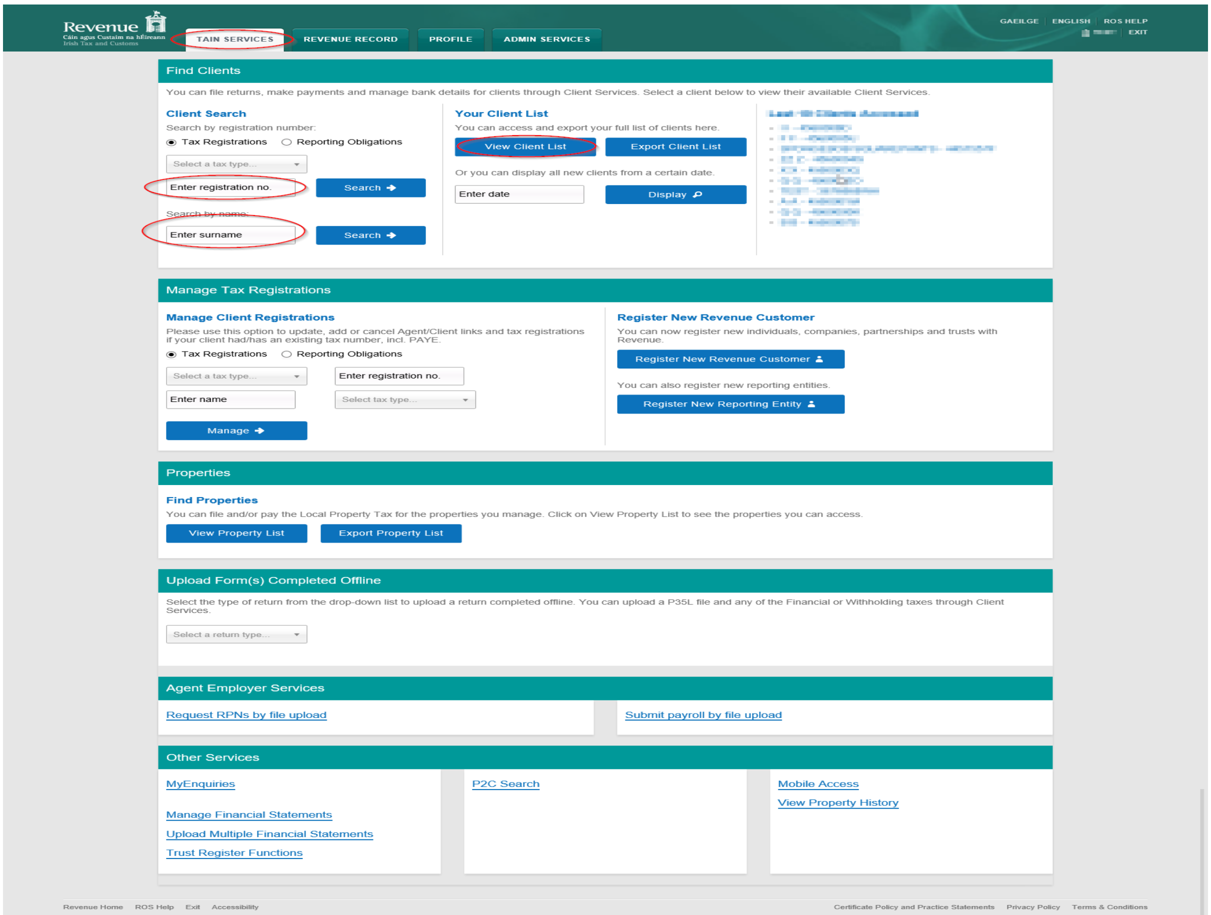


Figure 10: Tain Services screen

2.1.3 Select "Manage Reporting Obligations" from the Other Services section.

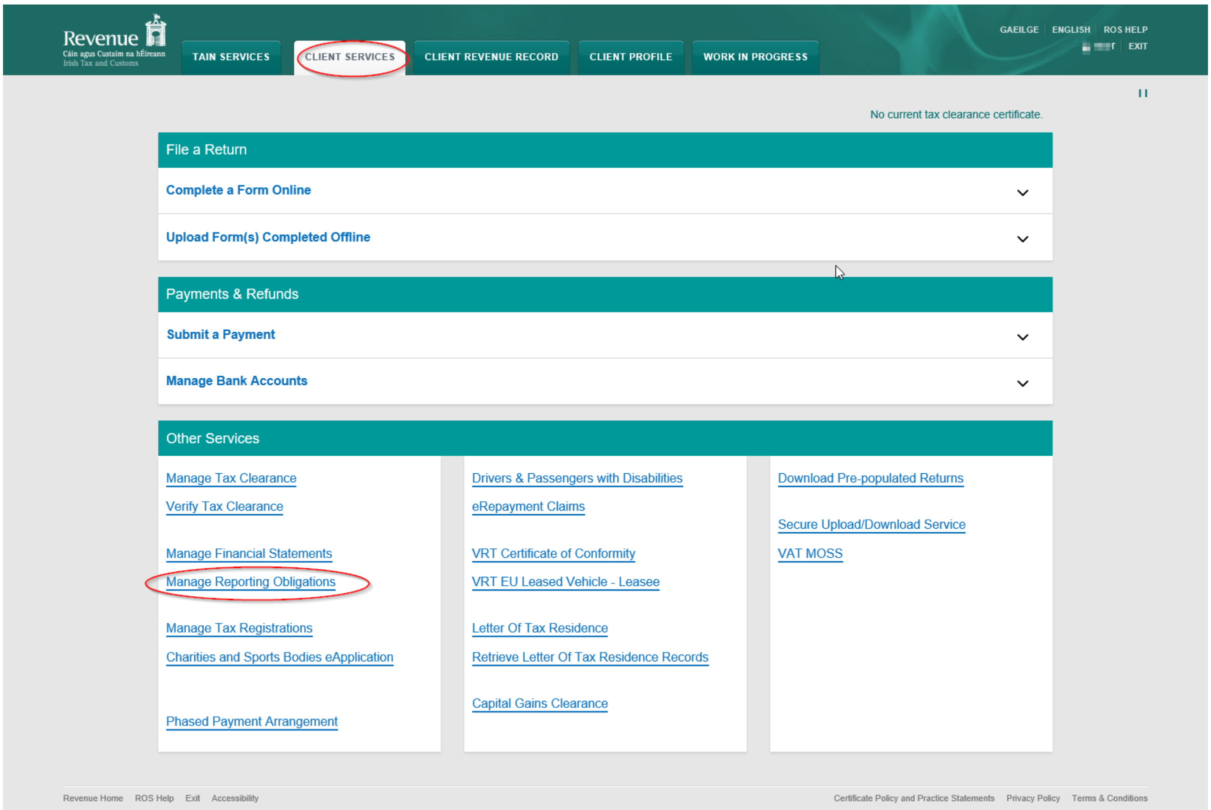


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click "Select Action" opposite "DAC2-CRS".

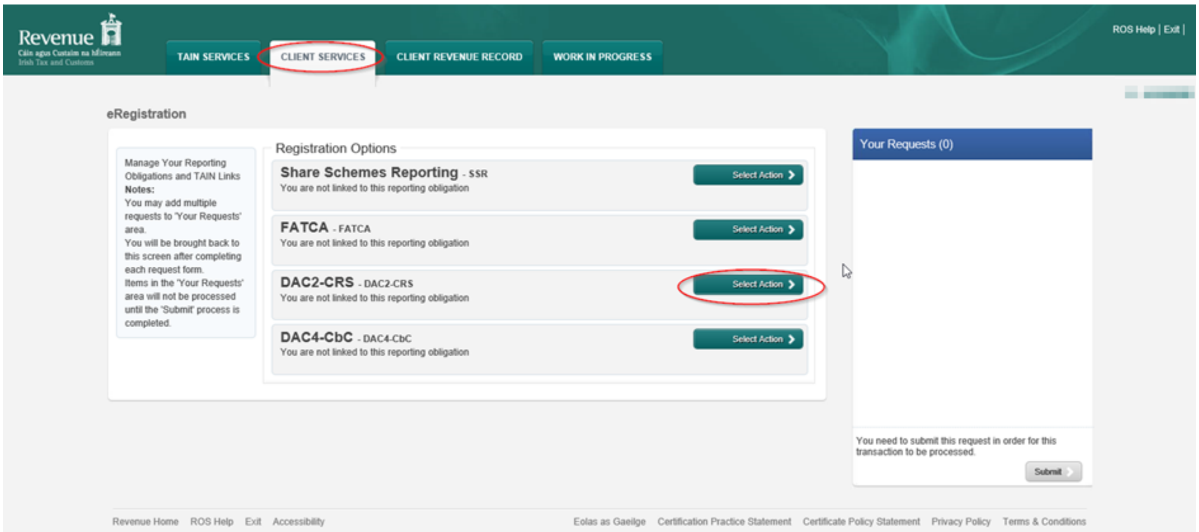


Figure 12: Agent DAC2-CRS registration screen

2.1.5 Select "Add and link to a new registration".

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

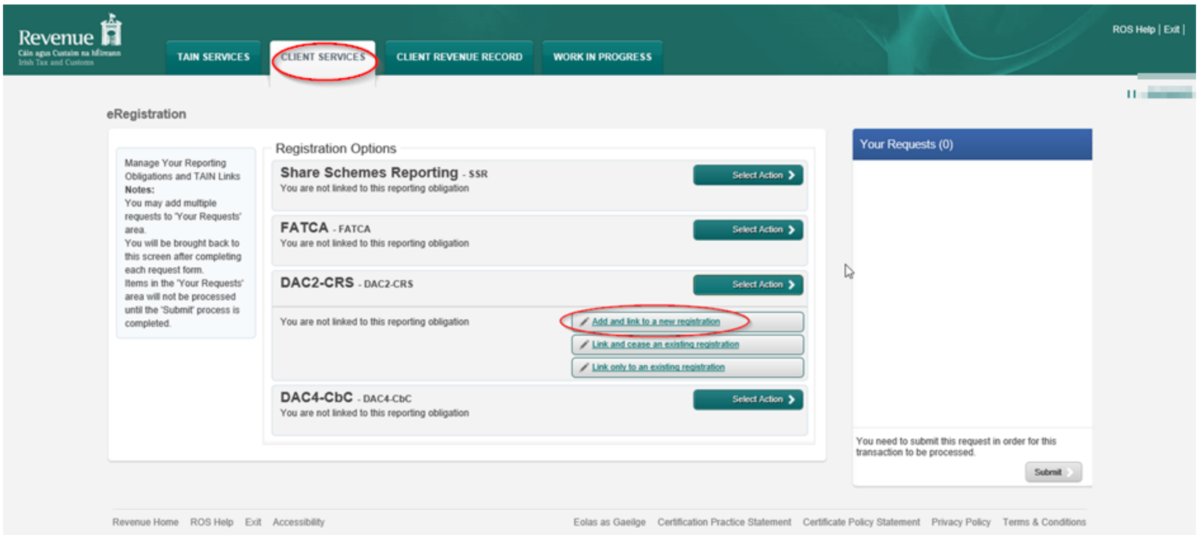


Figure 13: Agent DAC2-CRS registration screen

2.1.6 The following screen will appear. Select “Confirm”.

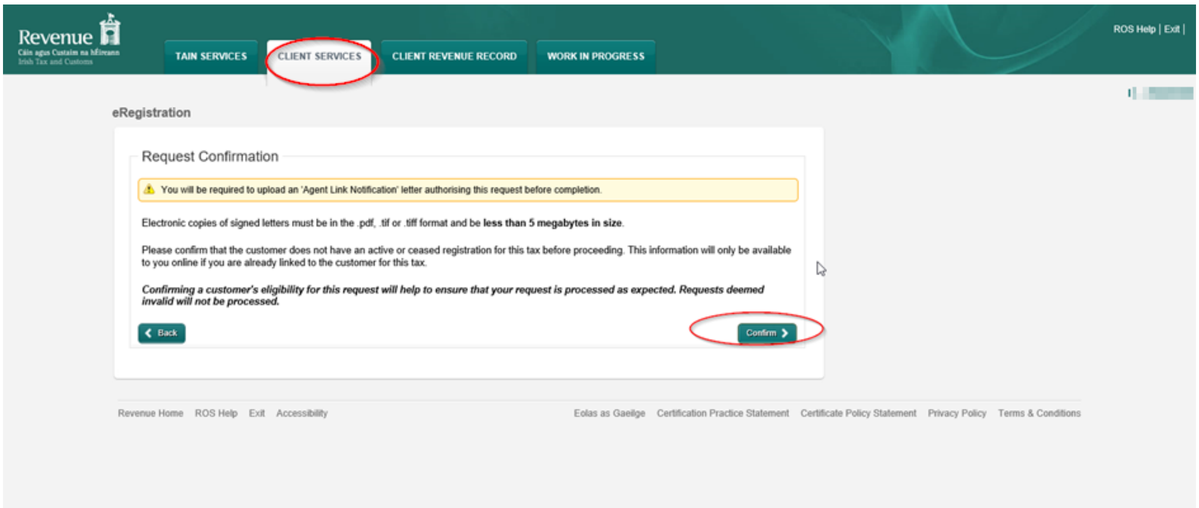


Figure 14: Agent DAC2-CRS confirmation screen

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".

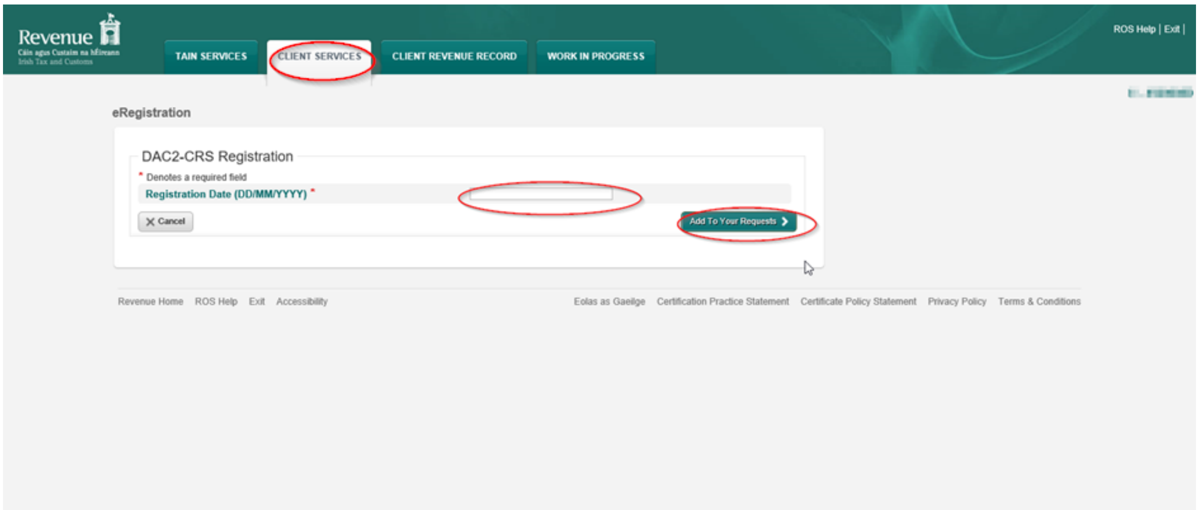


Figure 15: Agent DAC2-CRS registration date screen

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

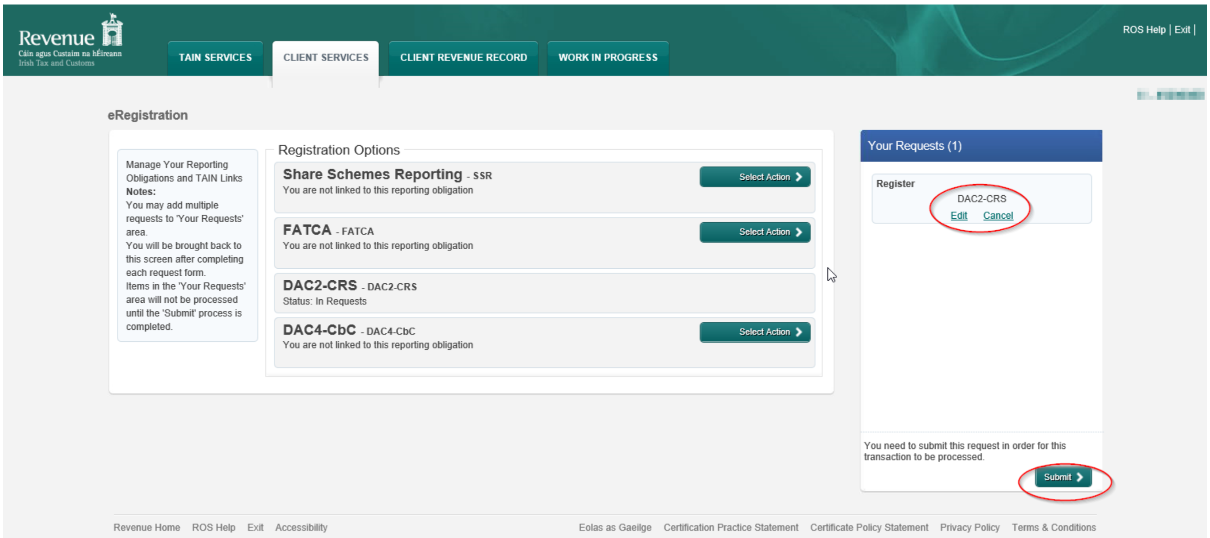


Figure 16: Agent DAC2-CRS registration submit screen

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

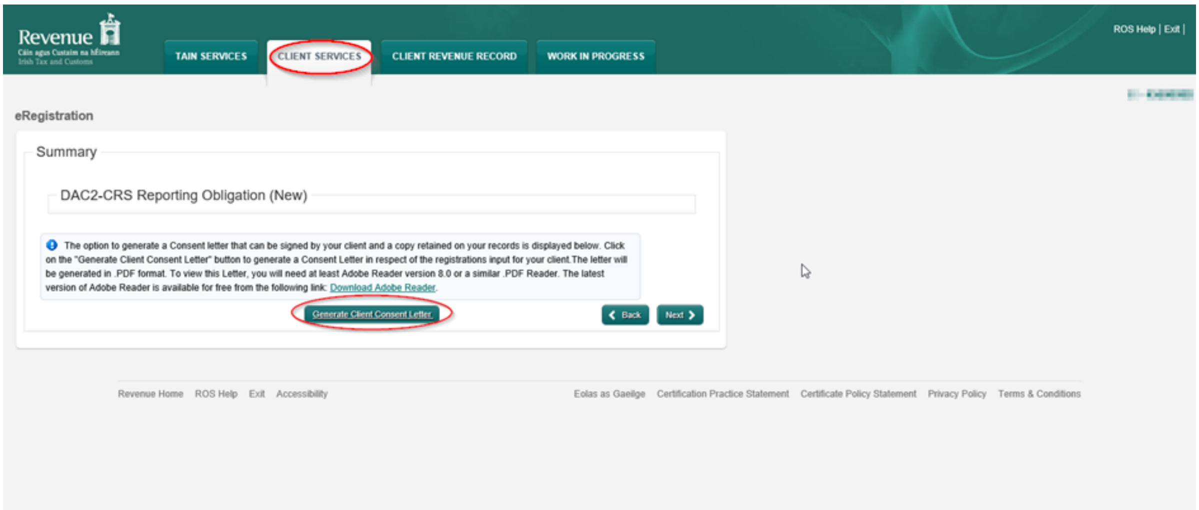


Figure 17: Agent generate consent letter

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

DAC2-CRS Reporting Obligation (New)

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

Signed______________________(Agent) Date______________________

Signed______________________(Client) Date______________________

Figure 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".

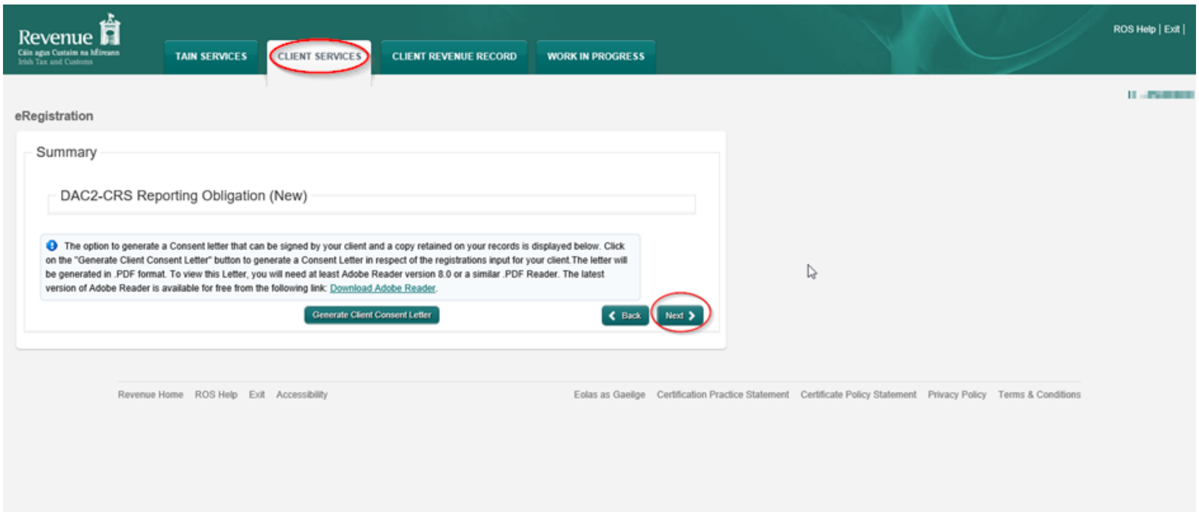


Figure 19: Agent consent letter screen

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 ****

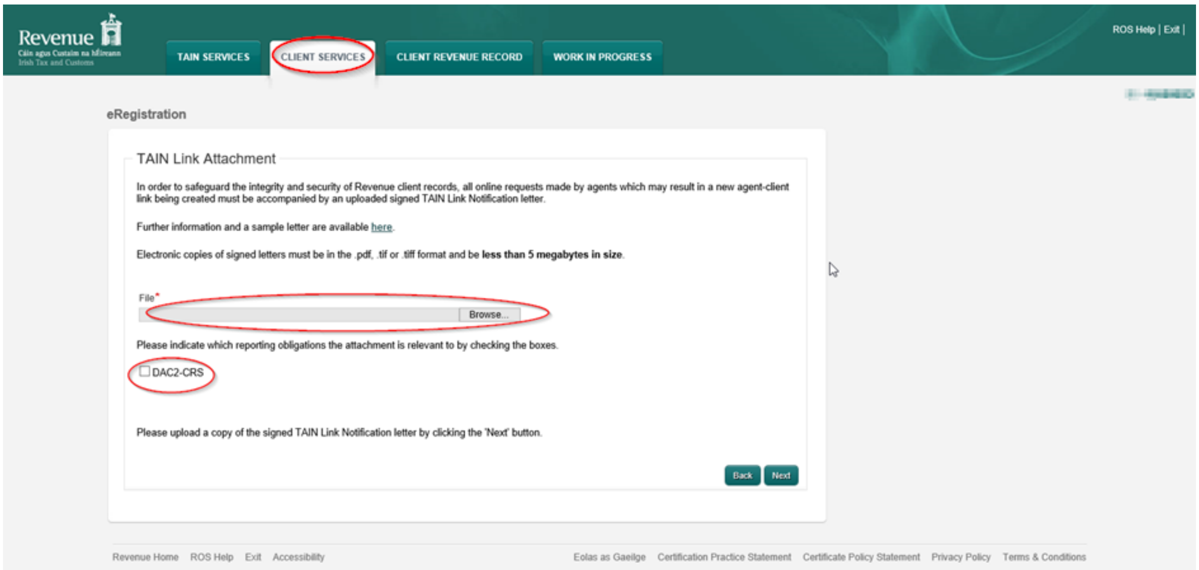


Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

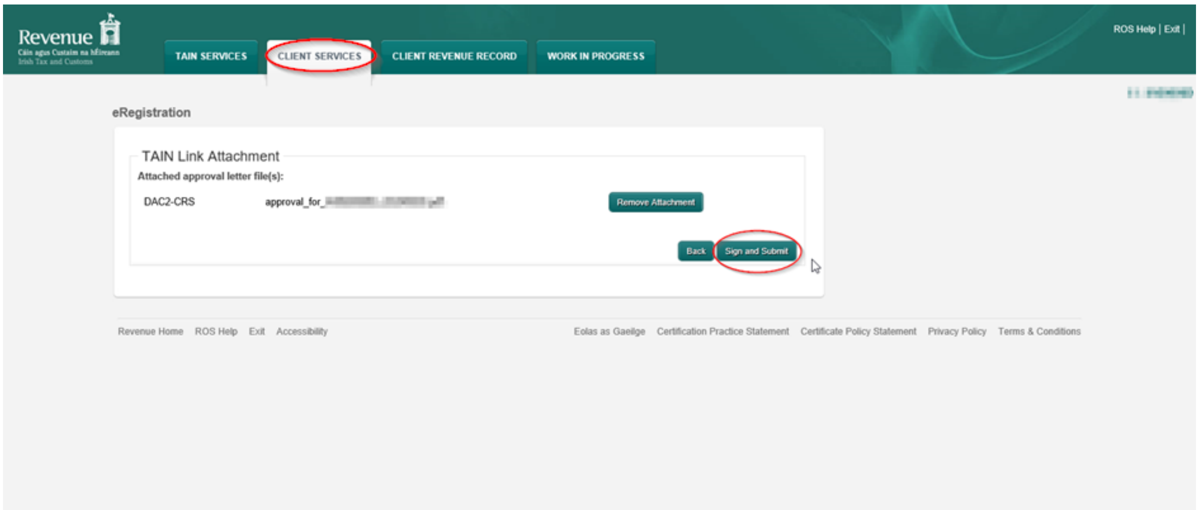


Figure 21: Agent sign and submit screen

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

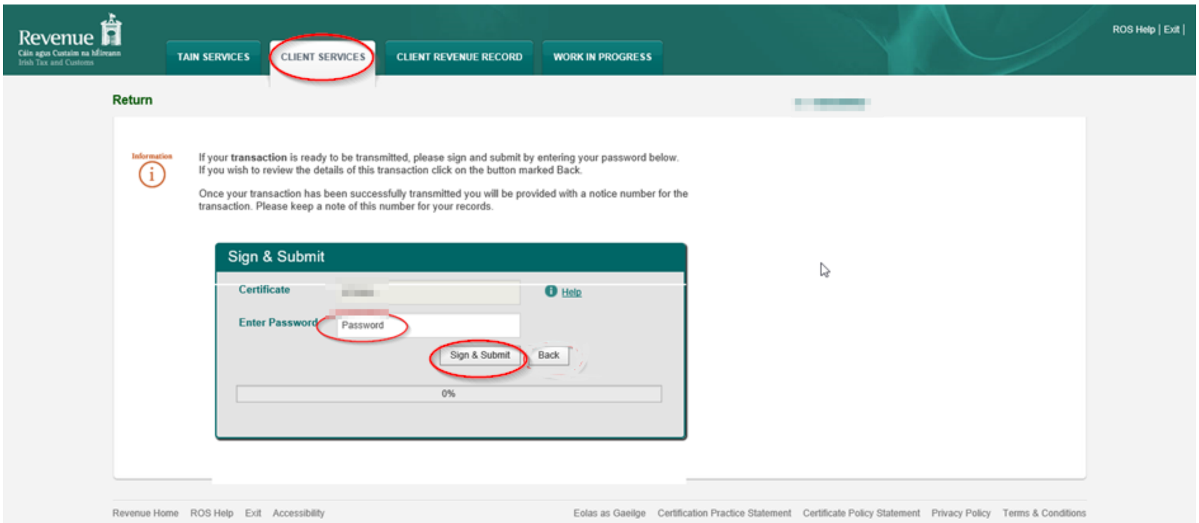


Figure 22: Agent sign and submit password screen

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”.

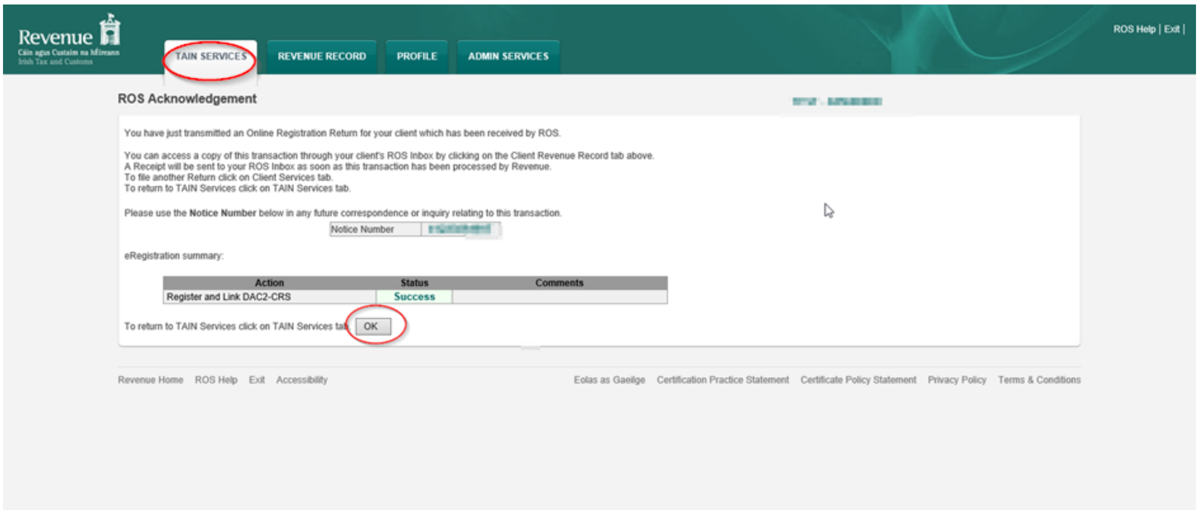


Figure 23: Agent DAC2-CRS confirmation screen

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.

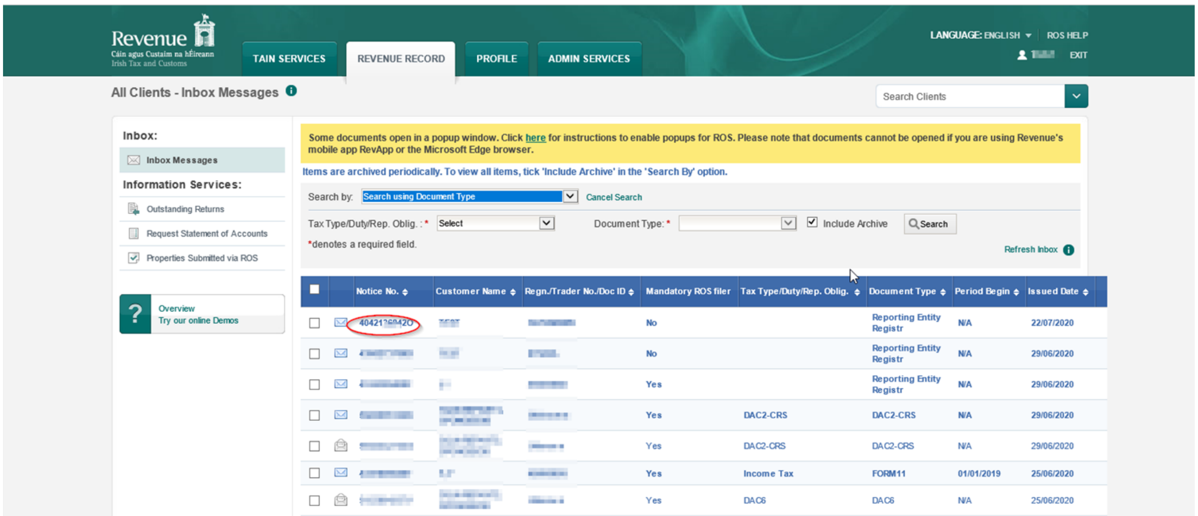


Figure 24: Agent Revenue Record screen

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

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".

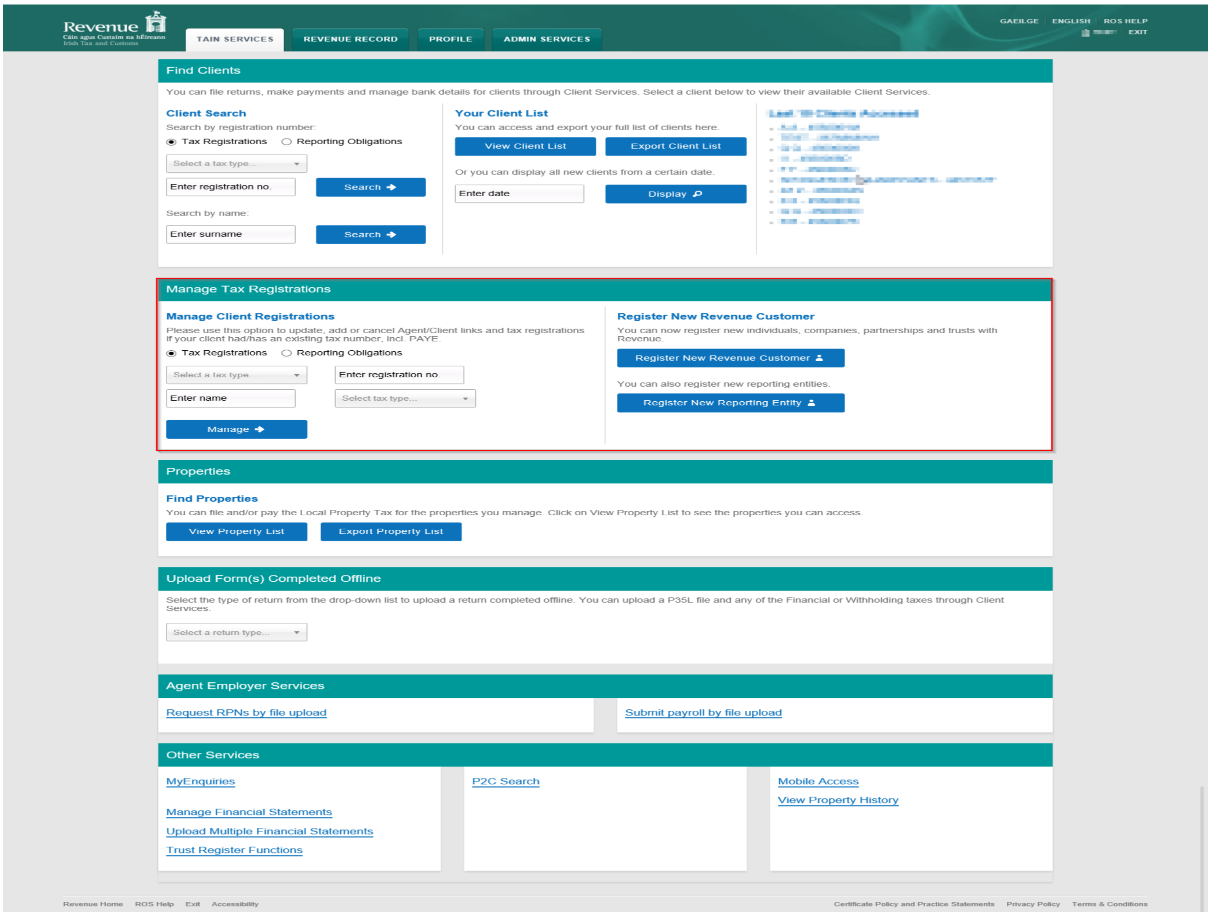


Figure 26: Agent manage tax registration screen

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”.

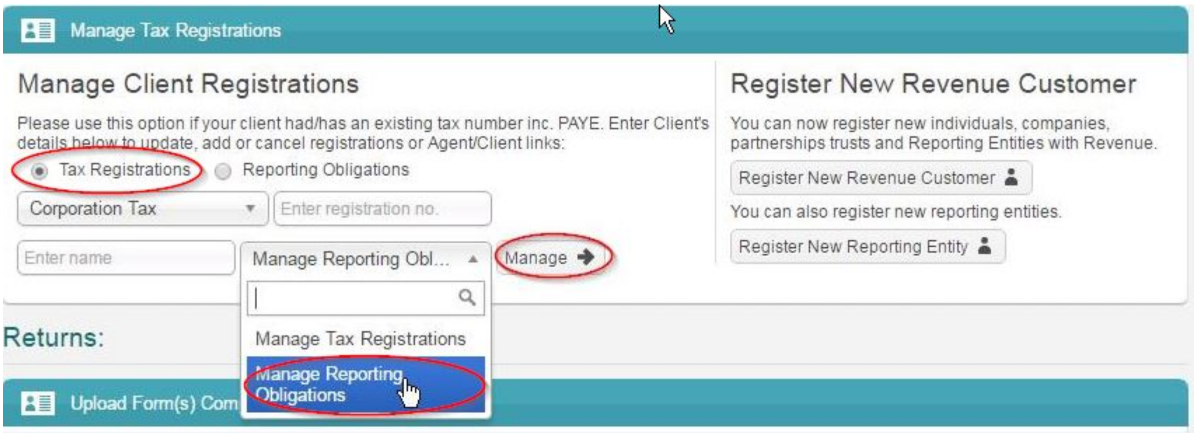


Figure 27: Agent manage Client registrations screen

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”.

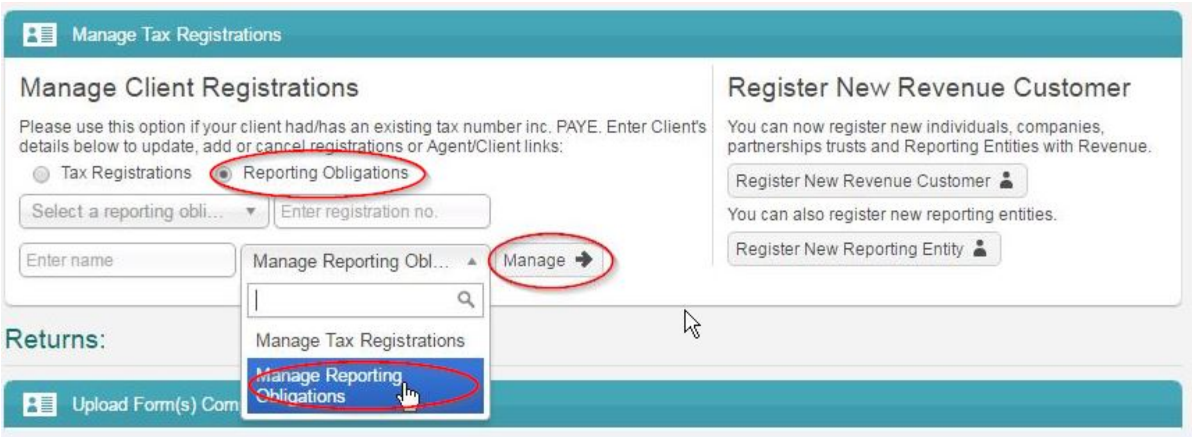


Figure 28: Agent manage Client registration screen

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.

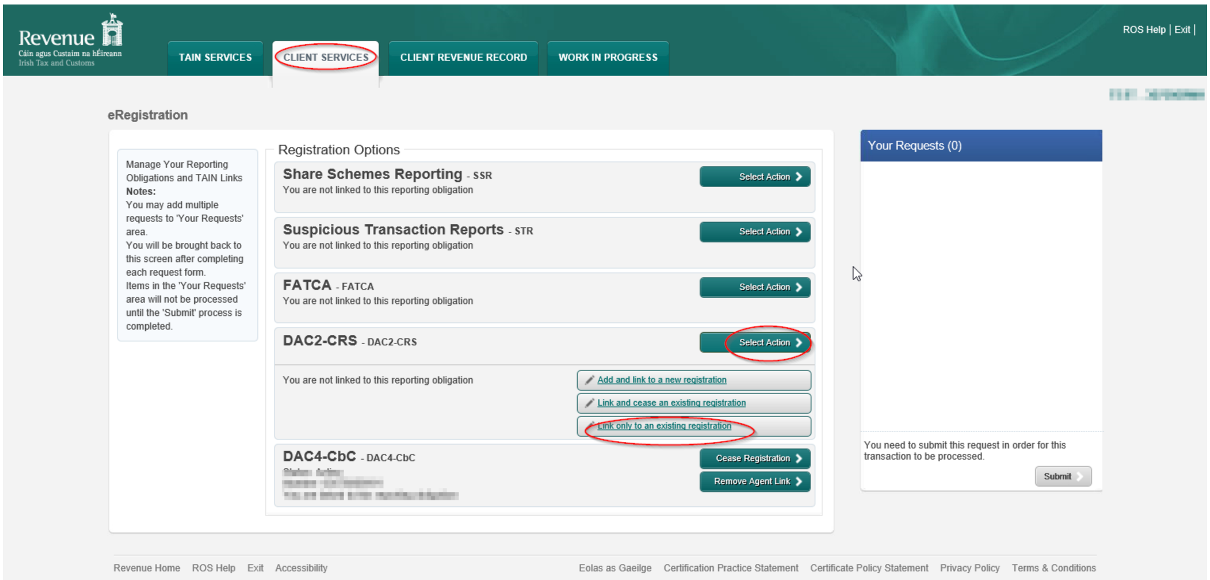


Figure 29: Agent DAC2-CRS registration screen

2.2.6 Click “Confirm”.

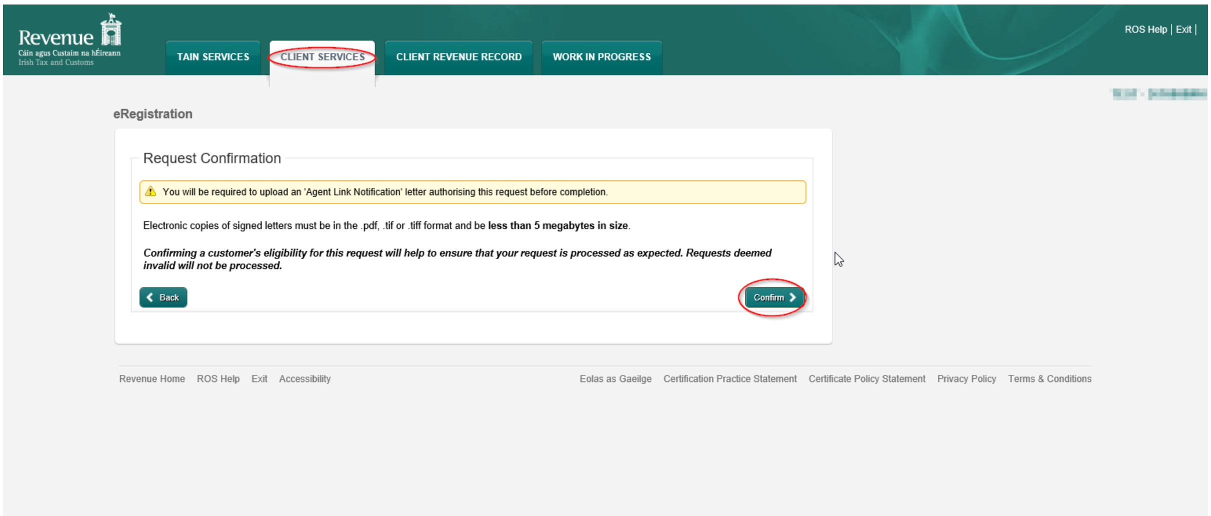


Figure 30: Agent DAC2-CRS registration confirm screen

2.2.7 Click “Submit”.

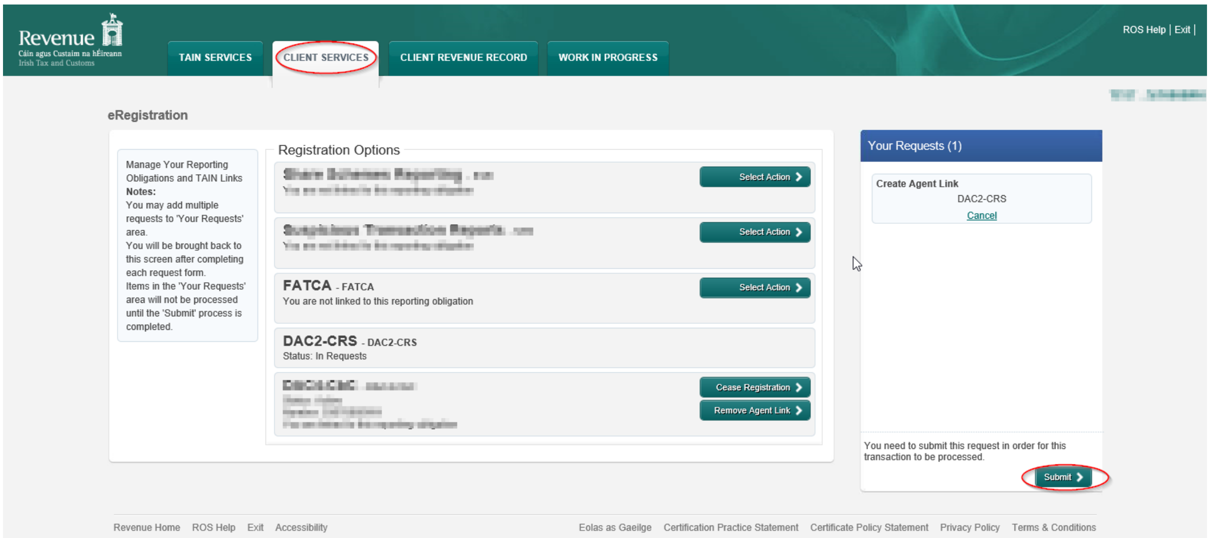


Figure 31: Agent DAC2-CRS registration submit screen

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”.

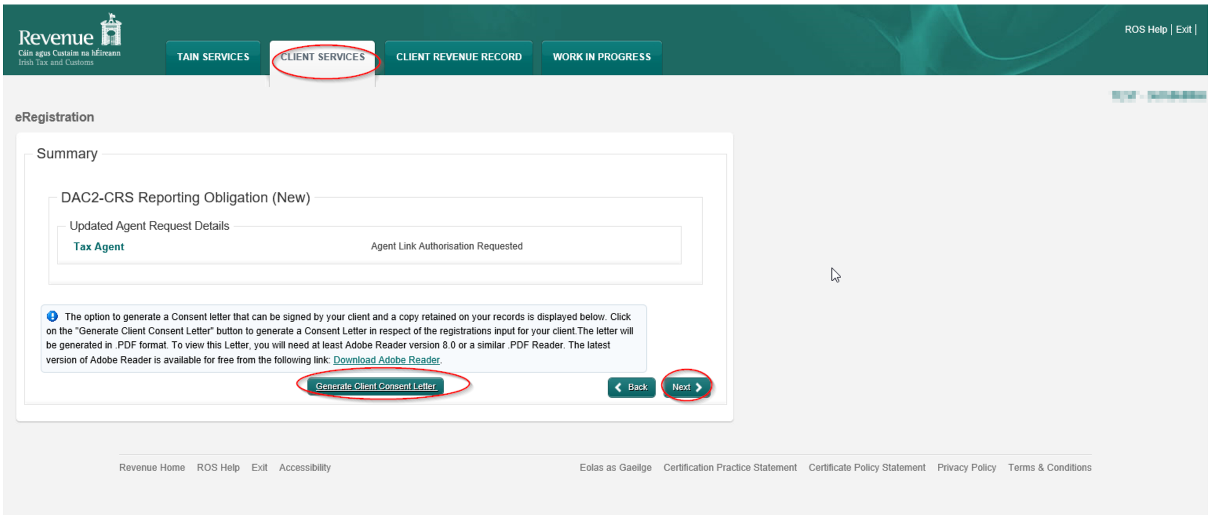
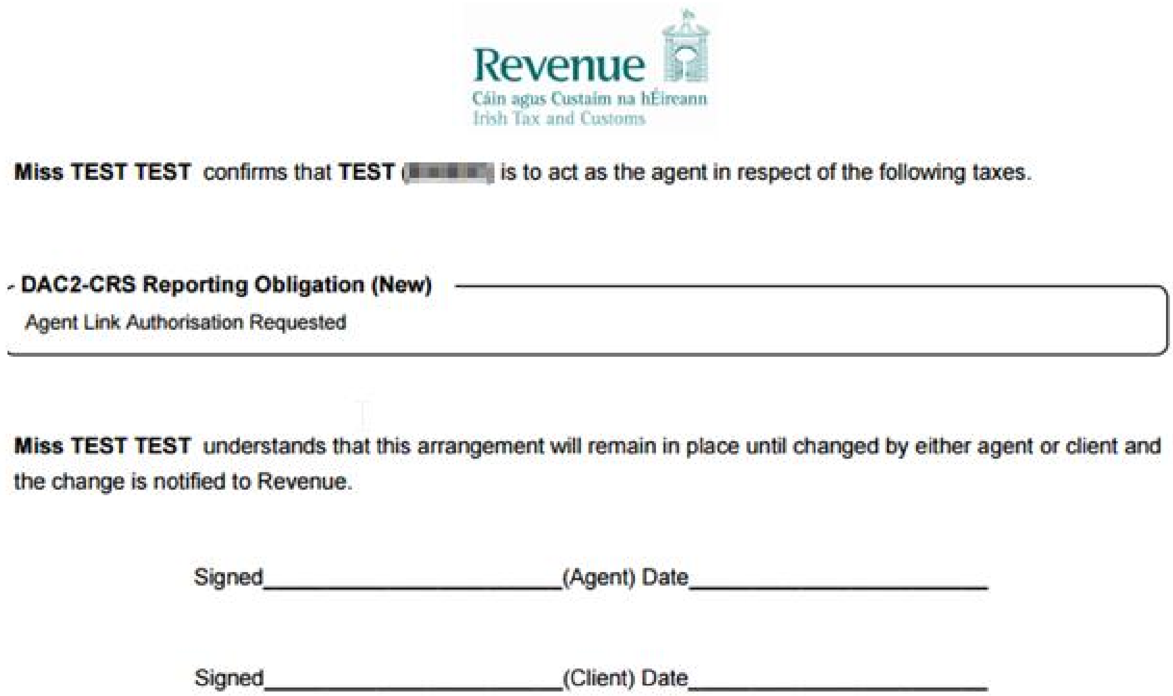


Figure 32: Agent generate Client consent letter screen



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

DAC2-CRS Reporting Obligation (New)
Agent Link Authorisation Requested

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

Signed________________________(Agent) Date________________________

Signed________________________(Client) Date________________________

Figure 33: Agent Client consent letter screen

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

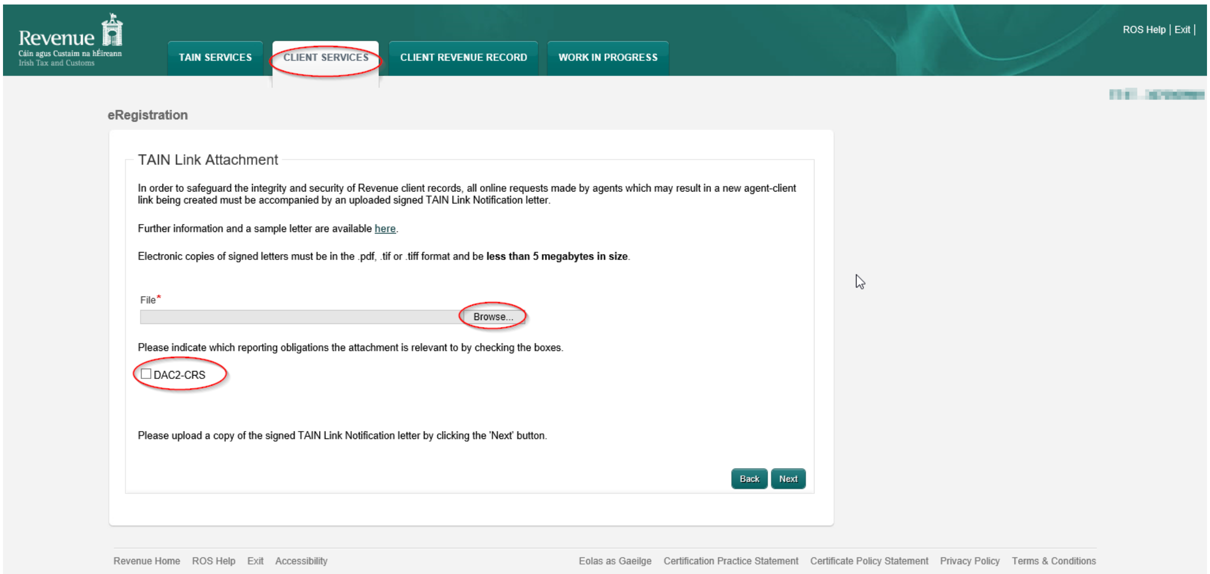


Figure 34: Agent upload link attachment screen

2.2.10 Click “Sign and Submit”.

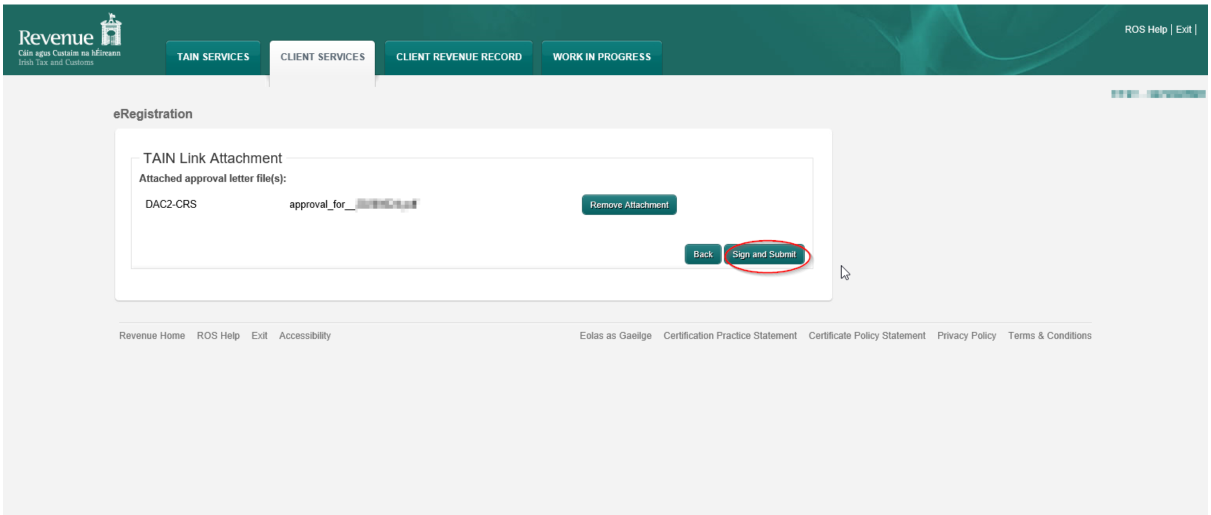


Figure 35: Agent sign and submit screen

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

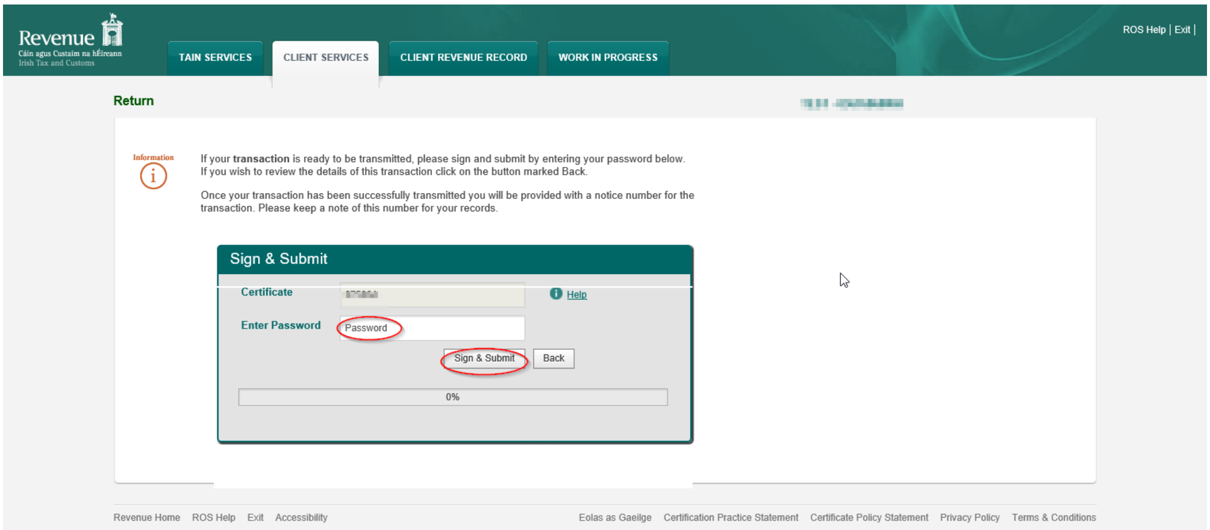


Figure 36: Agent sign and submit password screen

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

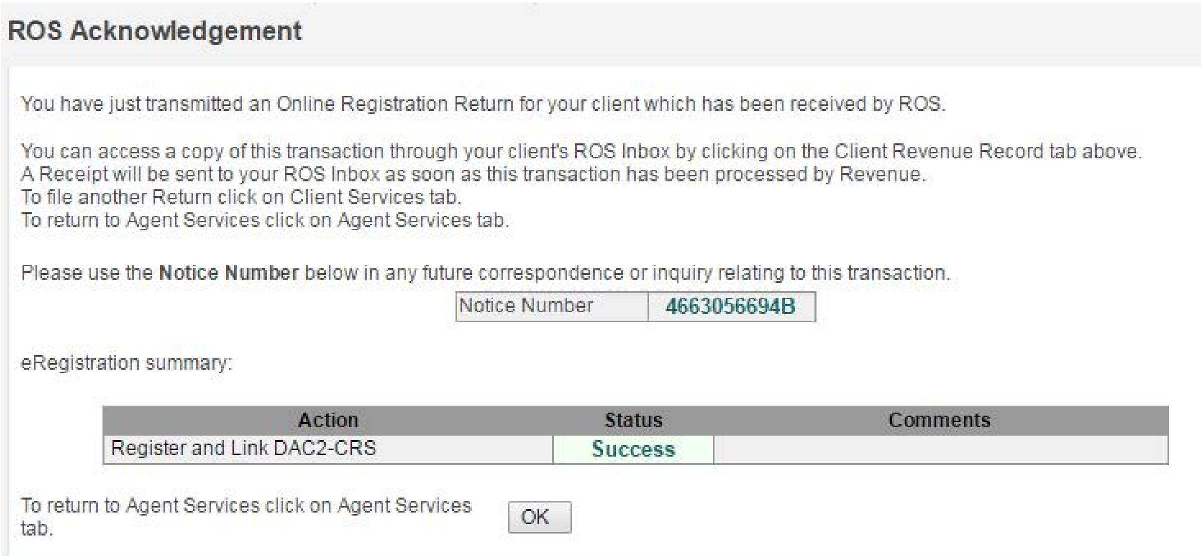


Figure 37: Agent DAC2-CRS registration confirmation screen

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.

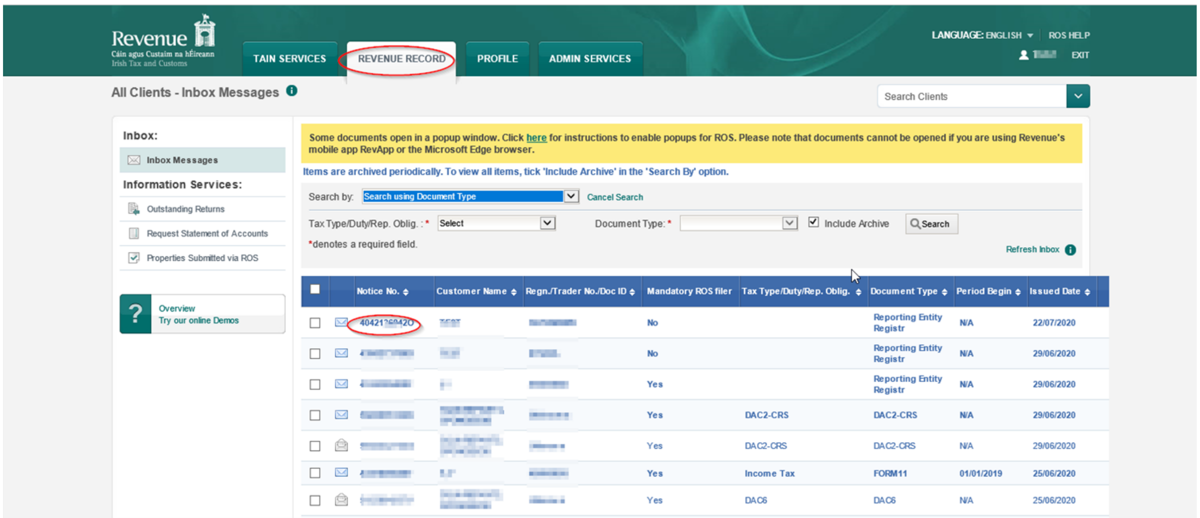


Figure 38: Agent Revenue Record screen

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

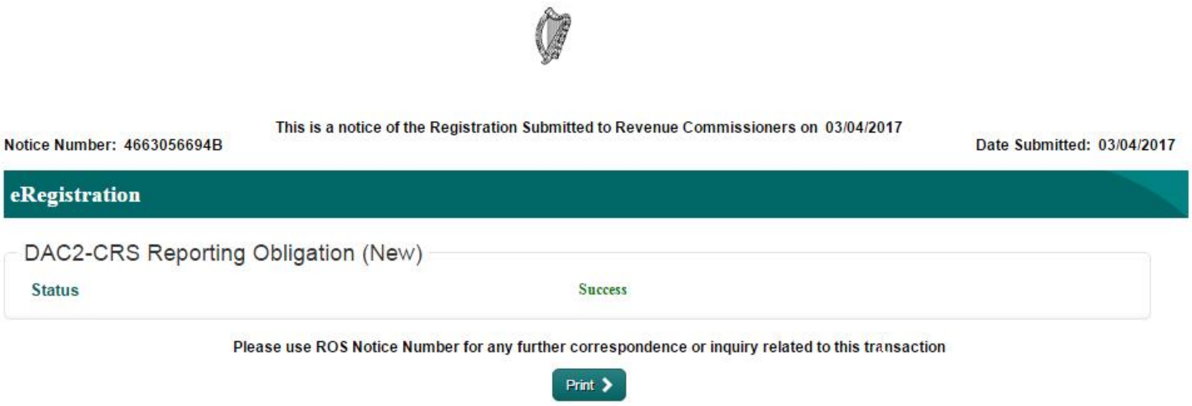


Figure 39: Agent DAC2-CRS registration confirmation screen

- **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".

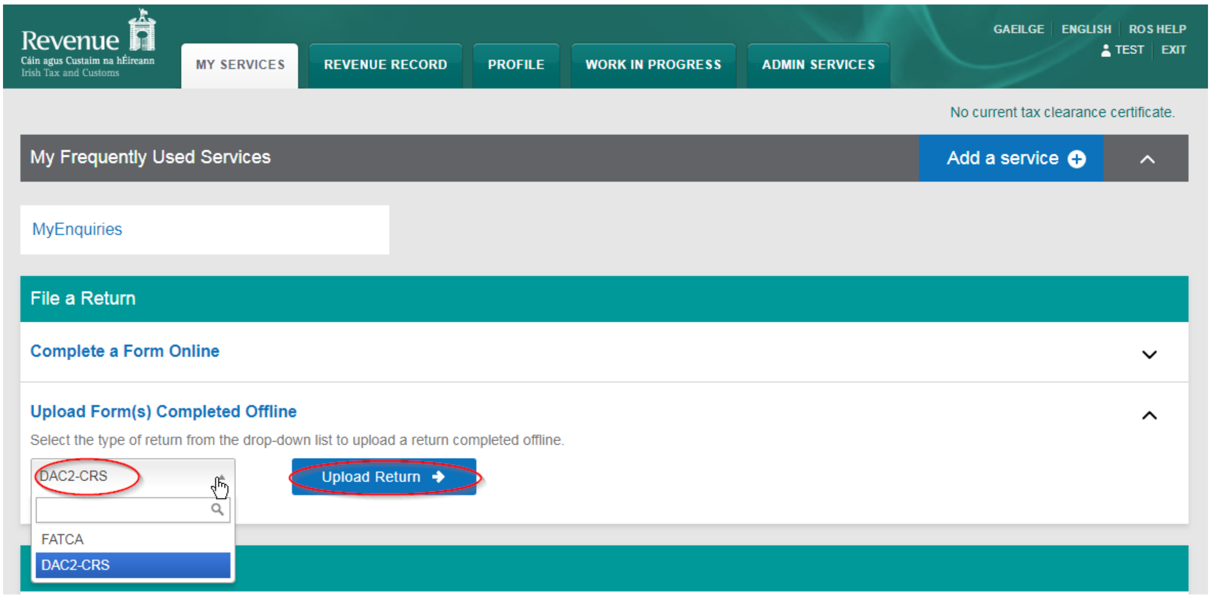


Figure 40: Customer upload return screen

3.1.2 Click "Submit Nil Return".

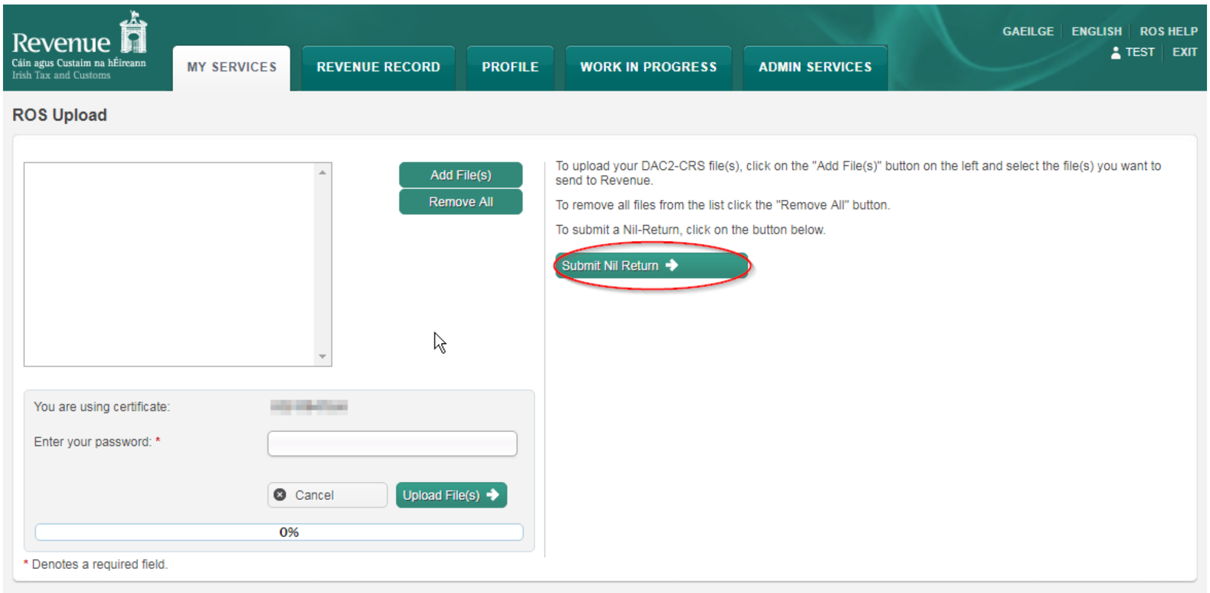


Figure 41: Customer submit Nil return screen

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”.

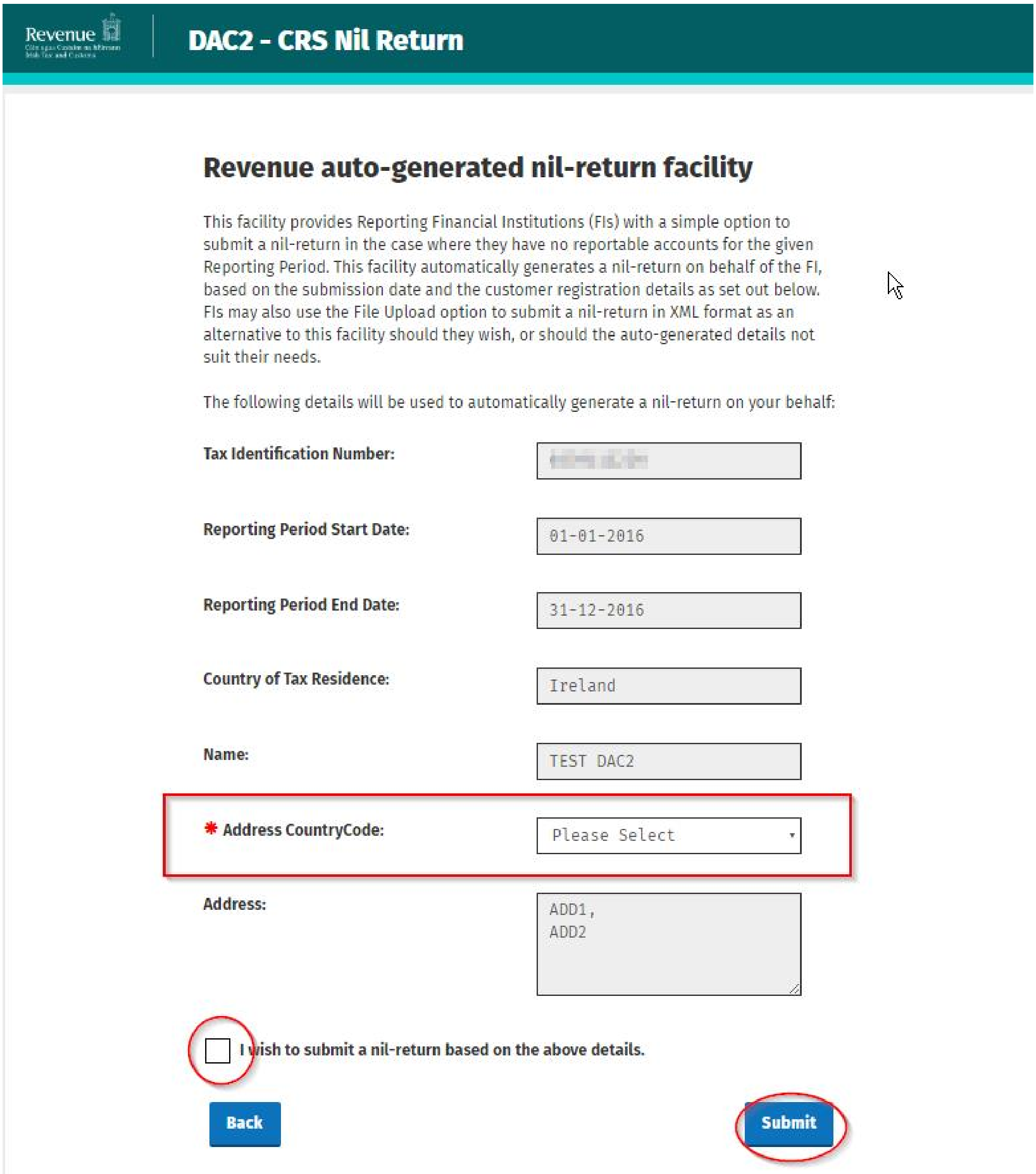


Figure 42: Customer auto populated screen

3.1.4 Enter Password, click "Sign and Submit".

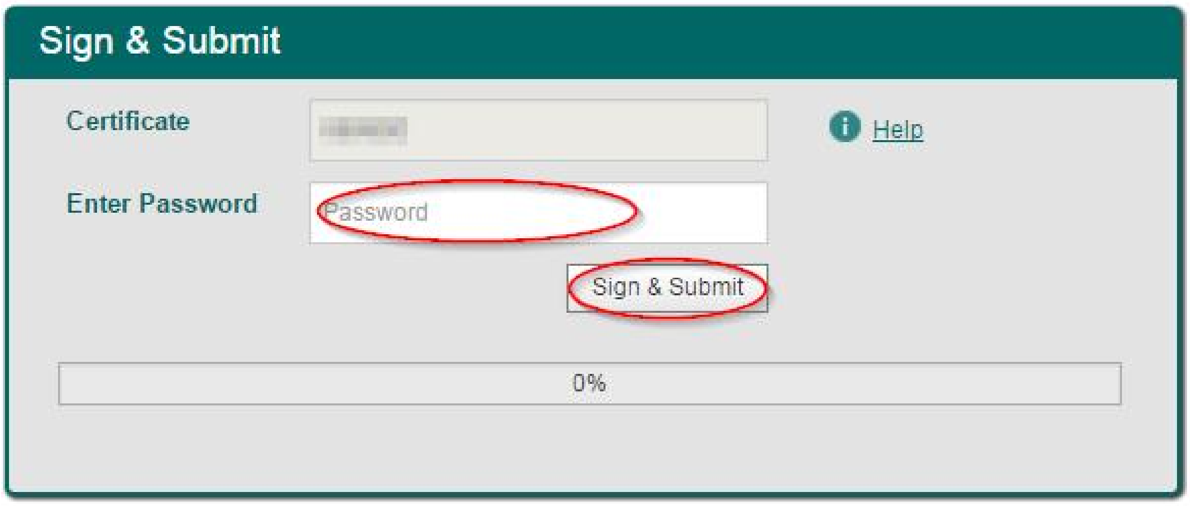


Figure 43: Customer sign and submit screen

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

Figure 44: Customer confirmation screen

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

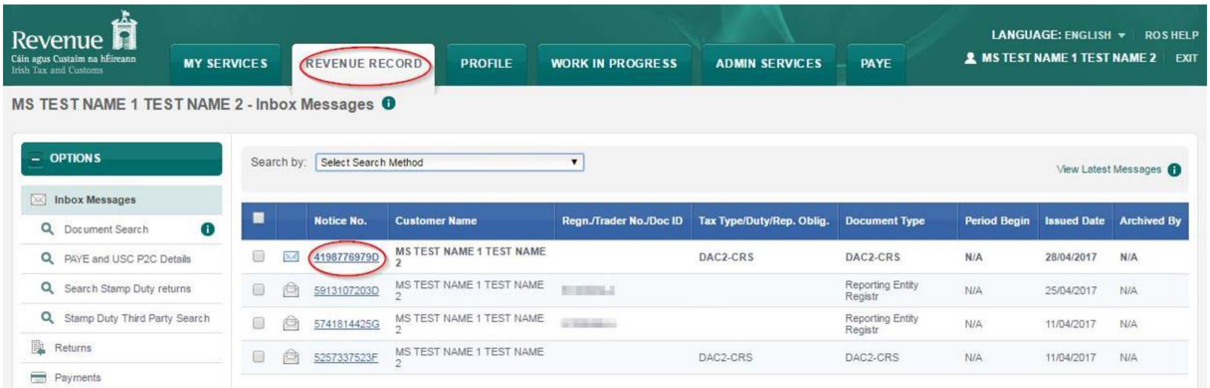


Figure 45: Customer Revenue Record screen

3.1.7 Click "Close" to return to Revenue Record.

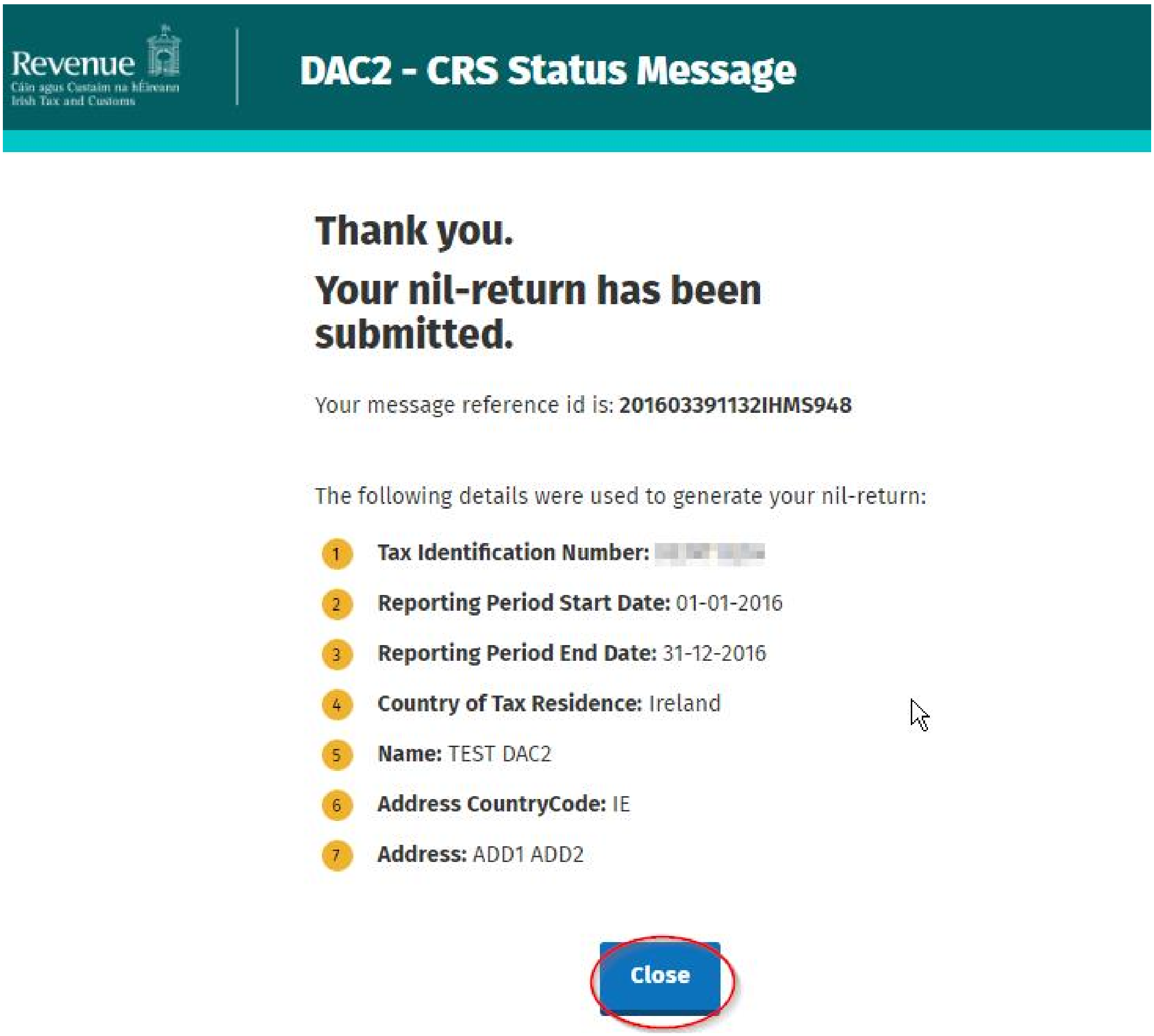


Figure 46: Customer submitted return confirmation screen

3.2 Customer Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual DAC2-CRS XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

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

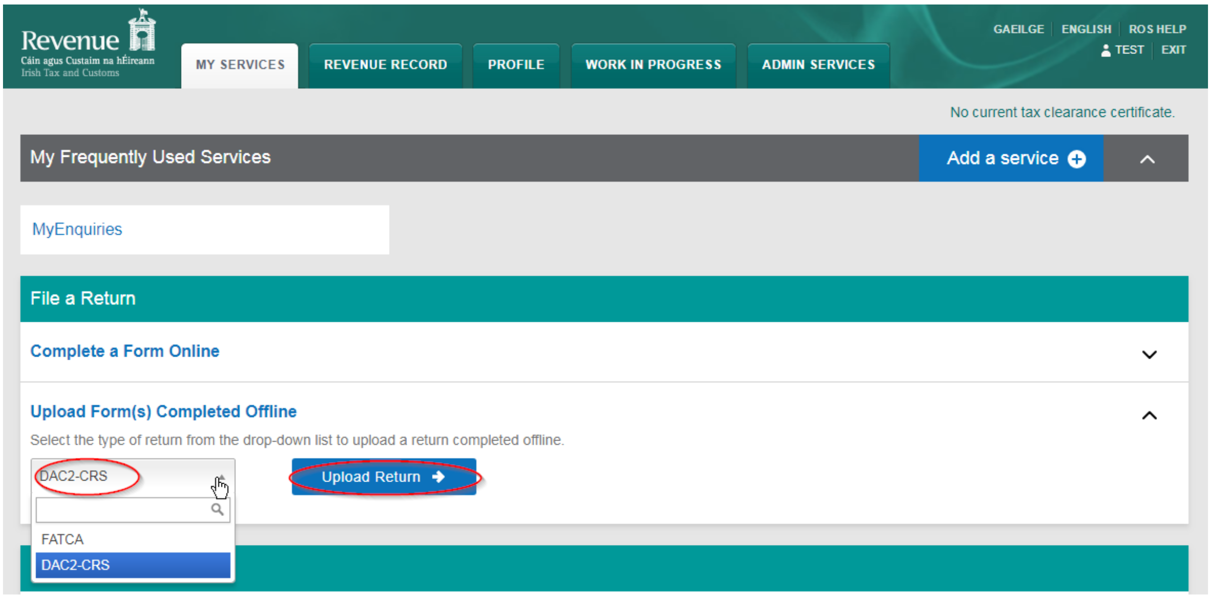


Figure 47: Customer upload return screen

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

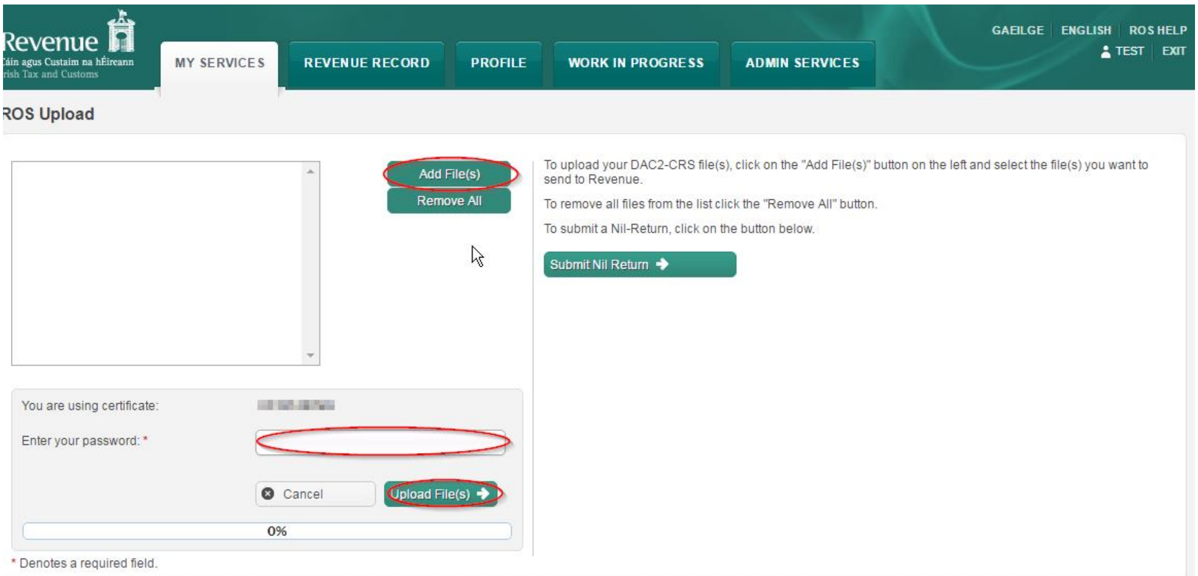


Figure 48: Customer add file screen

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

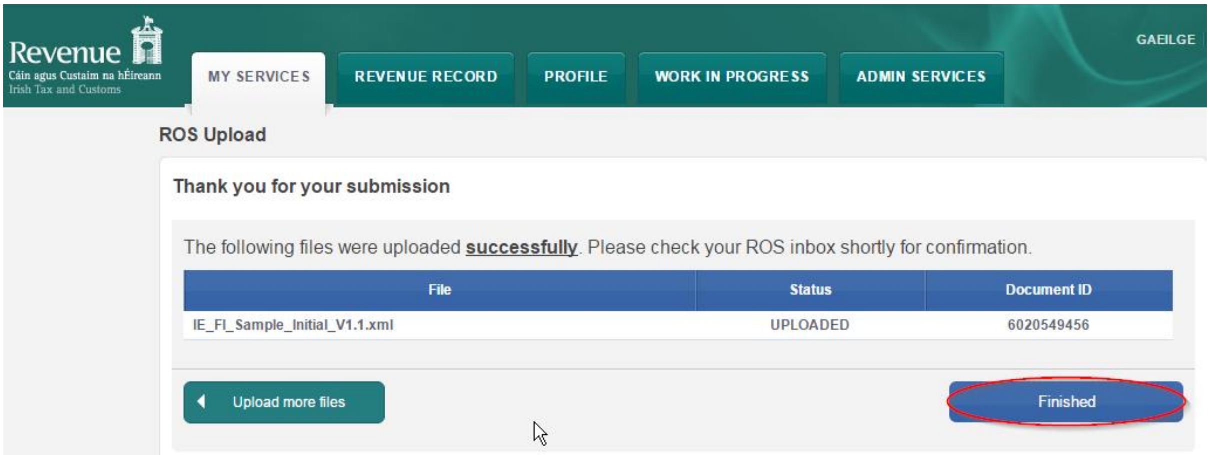


Figure 49: Customer ROS upload screen

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

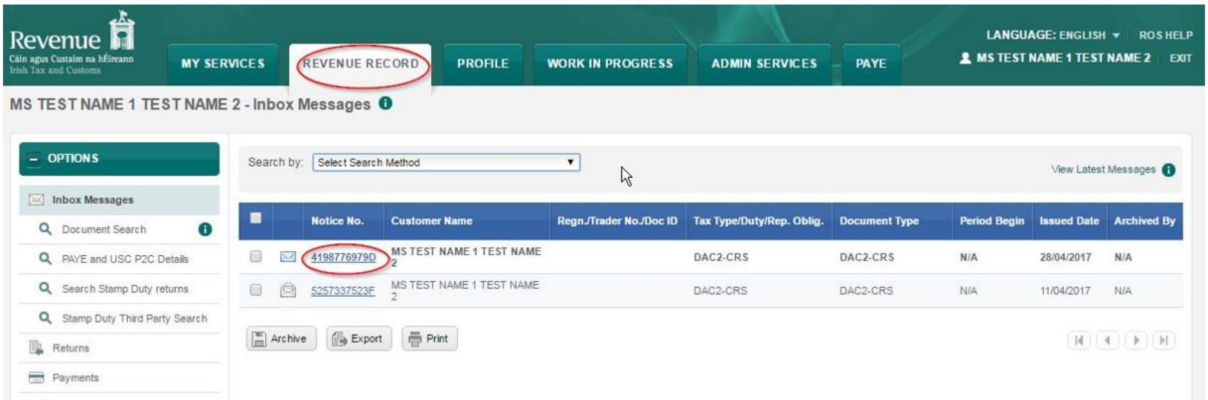


Figure 50: Customer Revenue Record screen

3.2.5 Click "Close" to return to My Services page.

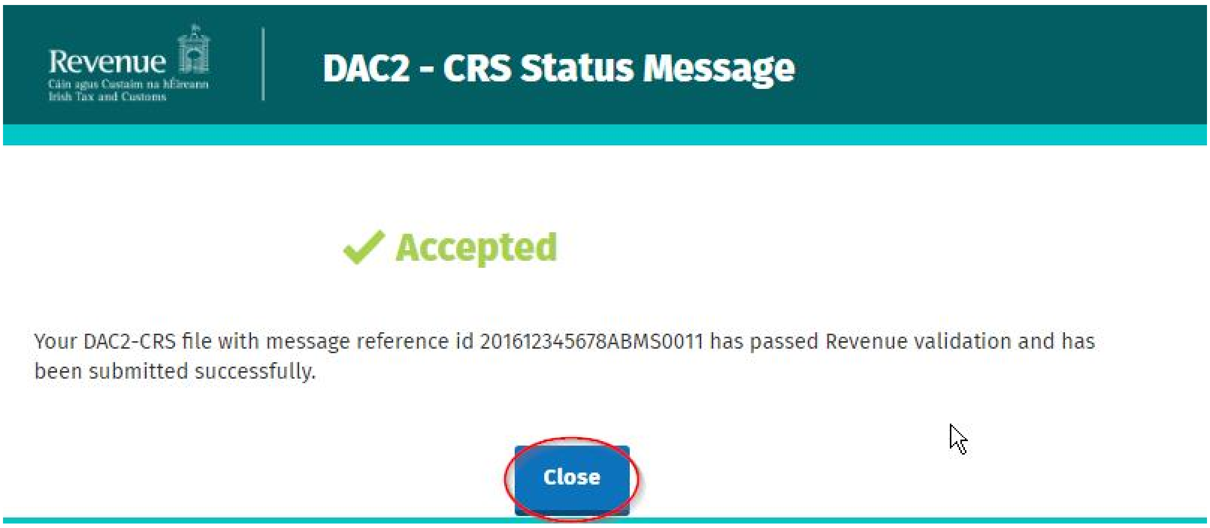


Figure 51: Customer DAC2-CRS status screen

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

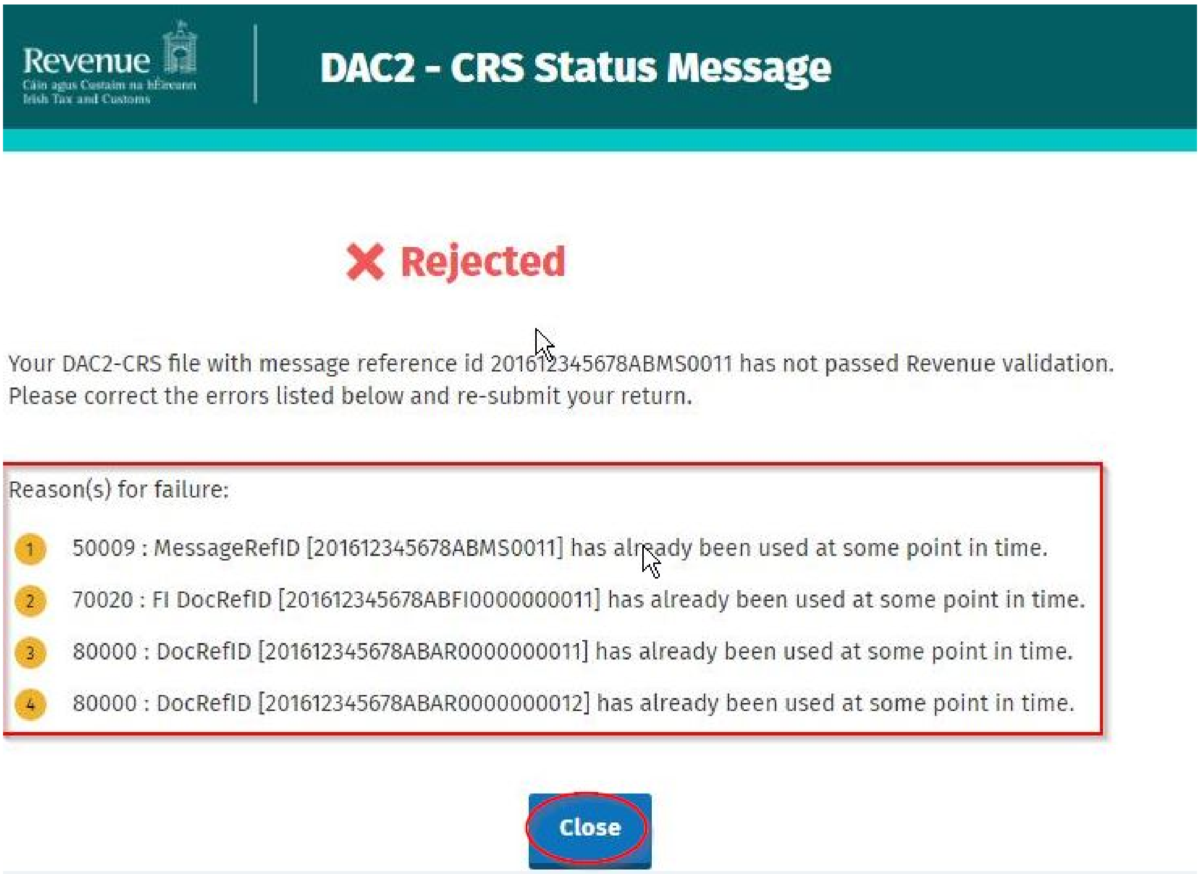


Figure 52: Customer DAC2-CRS status screen

3.3 Customer Submitting Online DAC2-CRS Form[3].

DAC2-CRS online form provides for a maximum of 50 Account Reports, multiple submissions of DAC2-CRS online form are acceptable.
The form may be saved and edited at a later stage.
Mandatory fields are marked with a red *

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

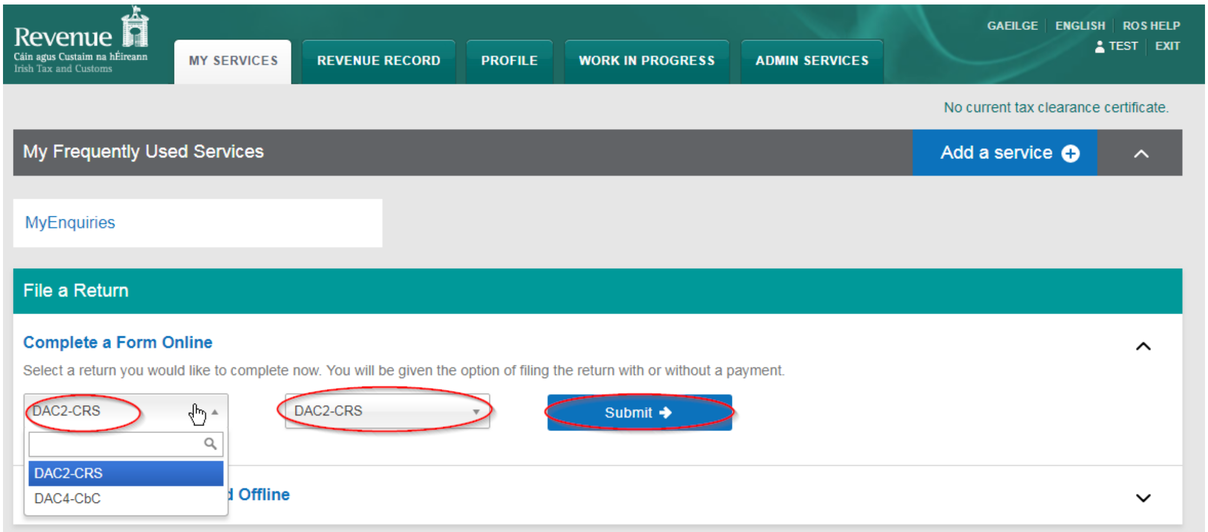


Figure 53: Customer DAC2-CRS submit form screen

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

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

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

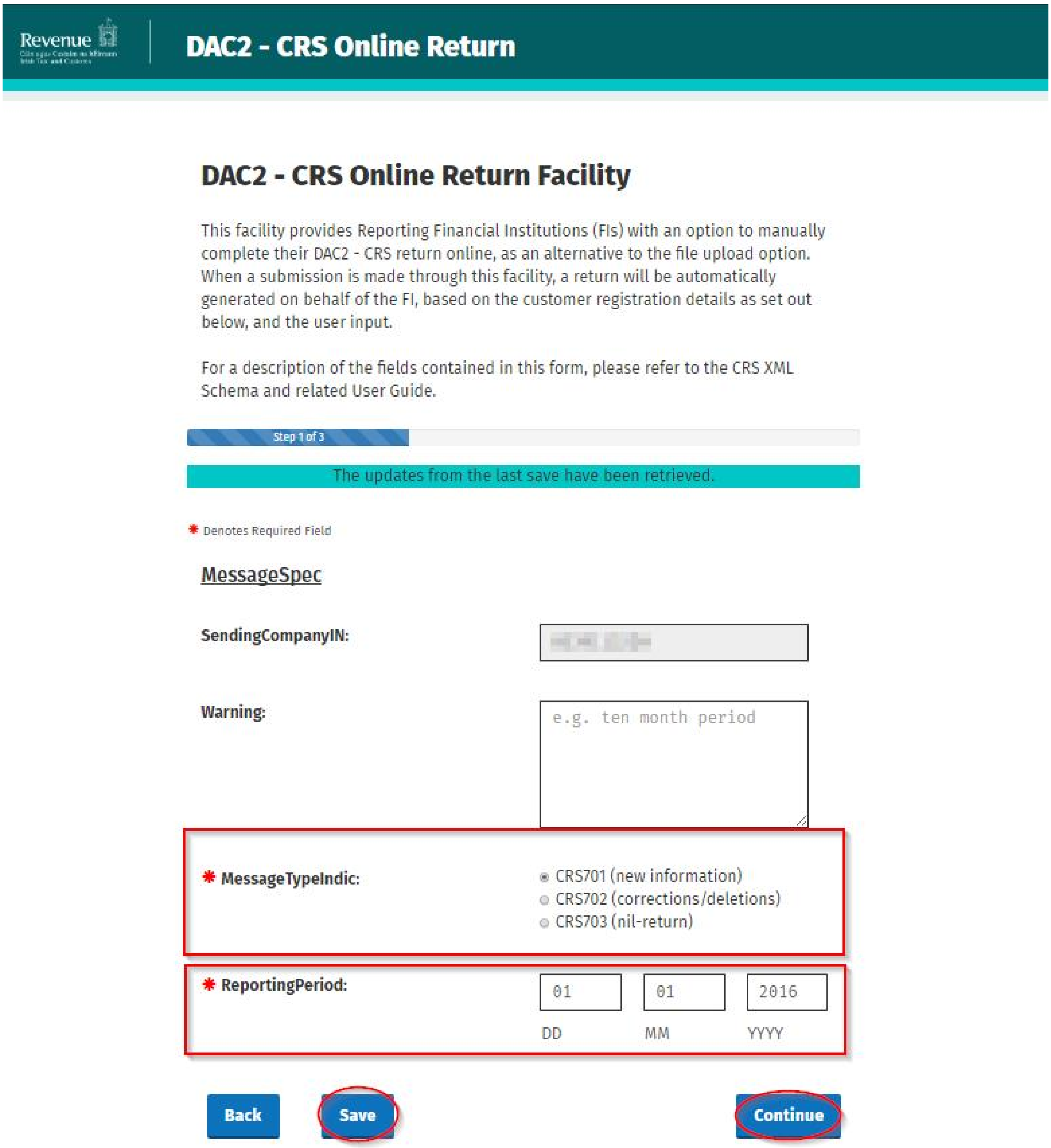


Figure 54: Customer DAC2-CRS online form screen

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

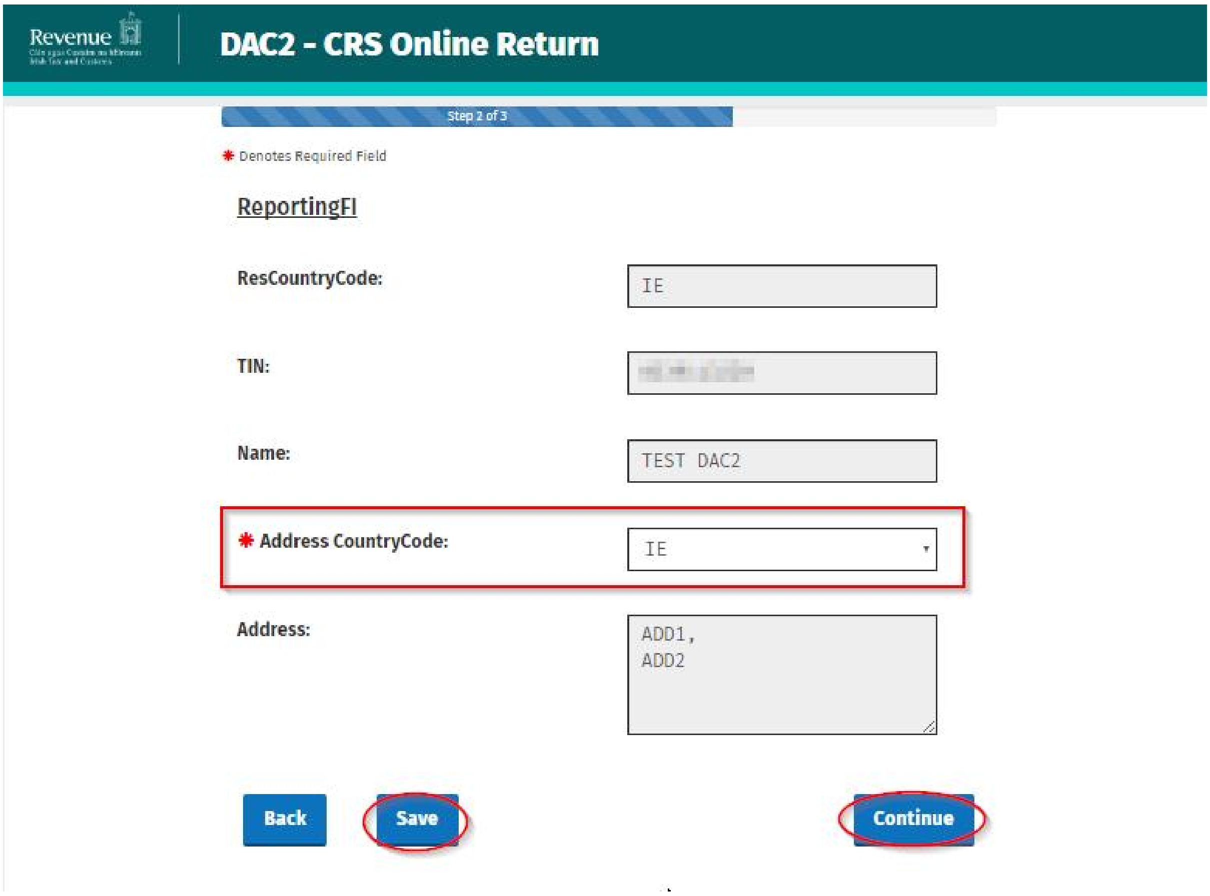


Figure 55: Customer DAC2-CRS online form screen

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

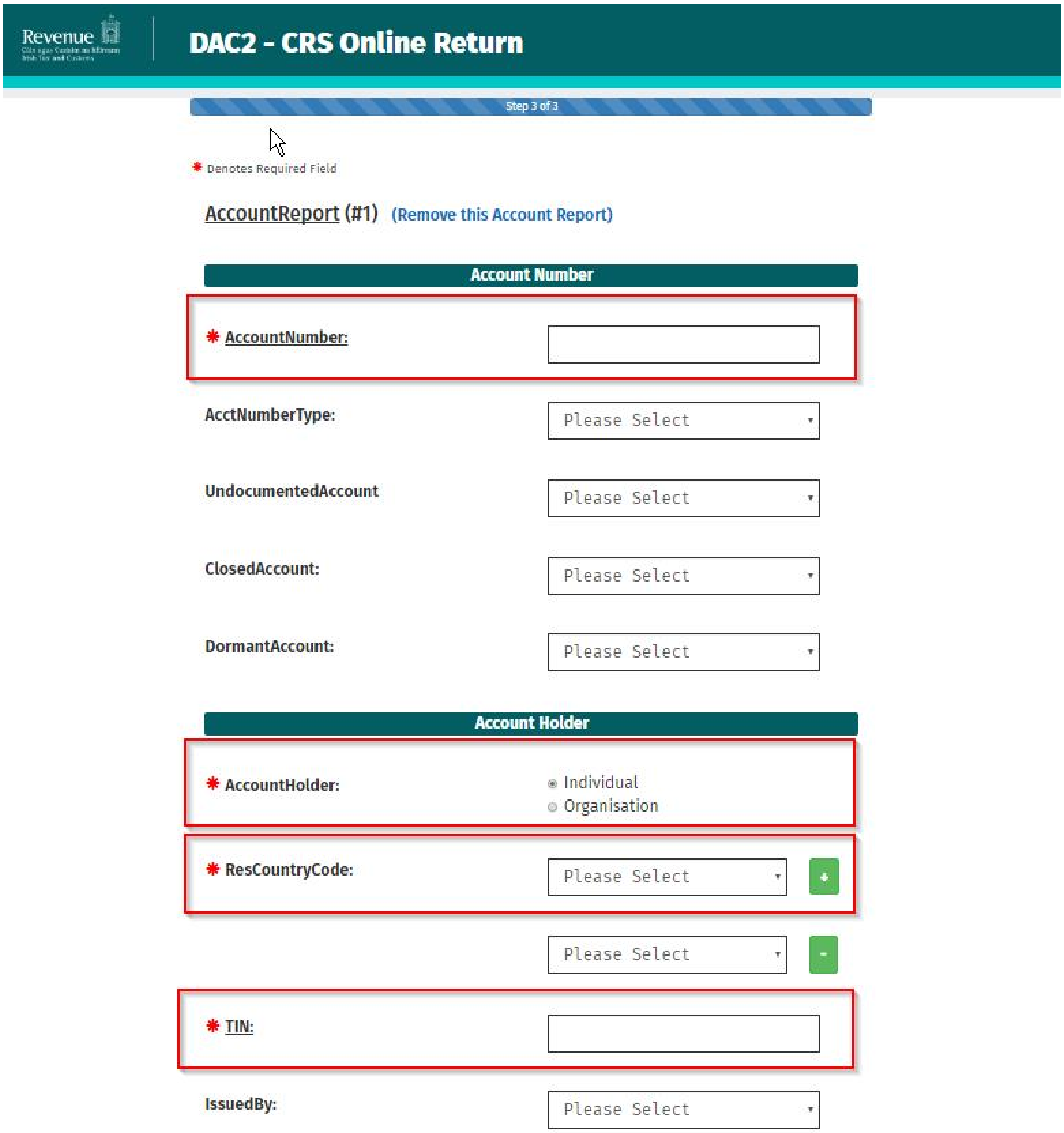


Figure 56: Customer DAC2-CRS online form screen

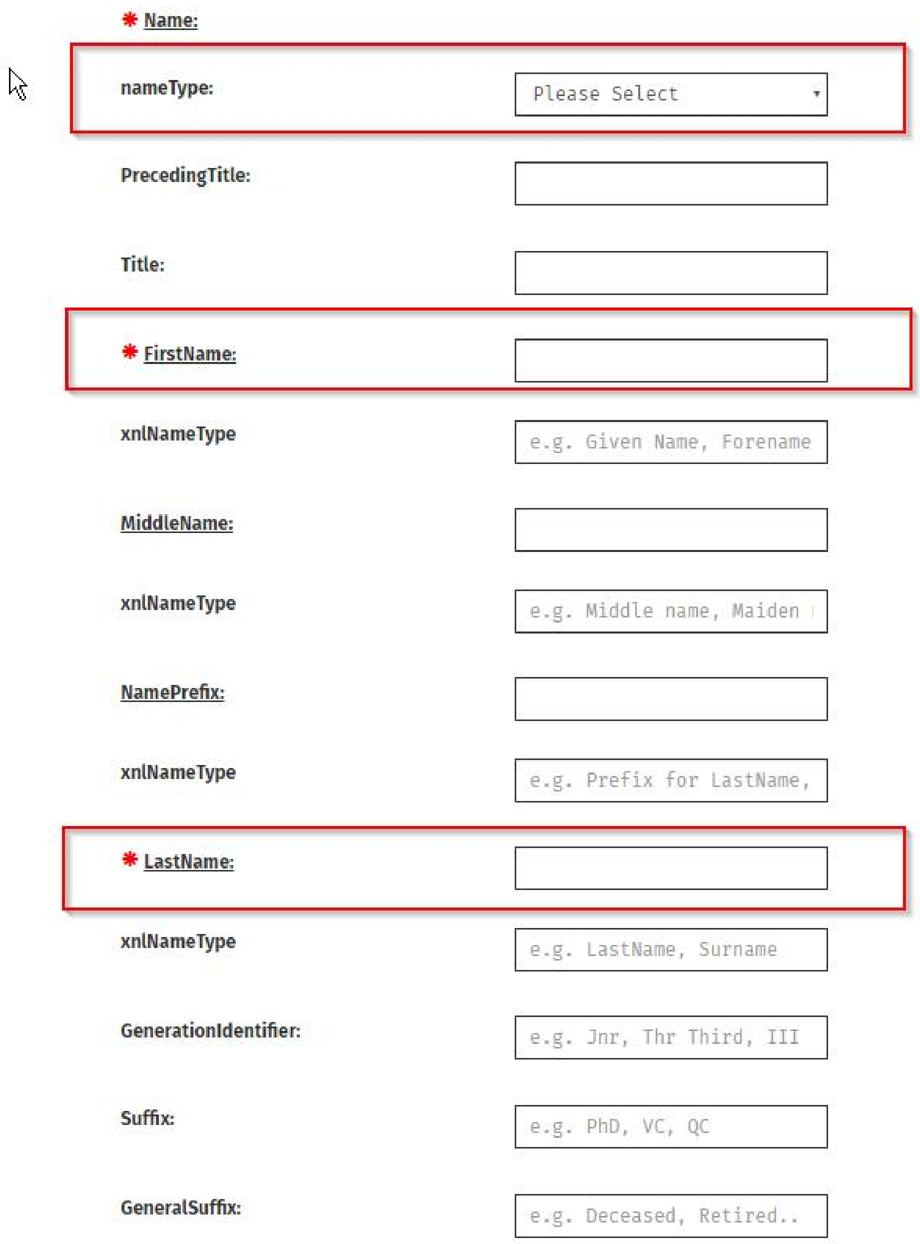


Figure 57: Customer DAC2-CRS online form screen

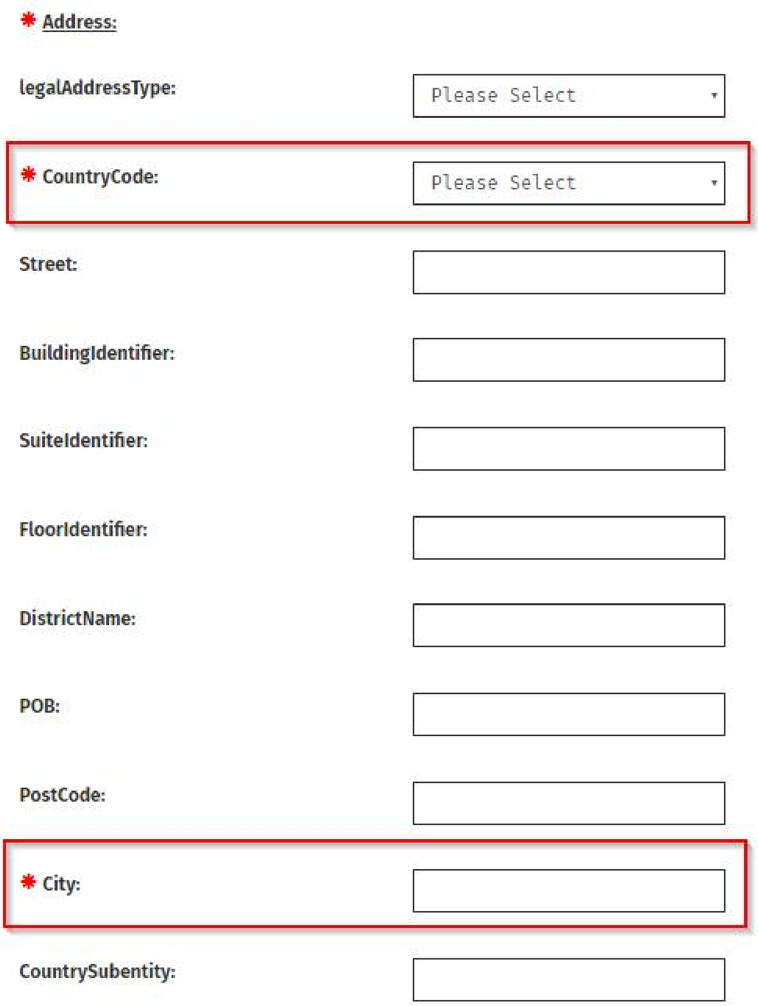


Figure 58: Customer DAC2-CRS online form screen

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

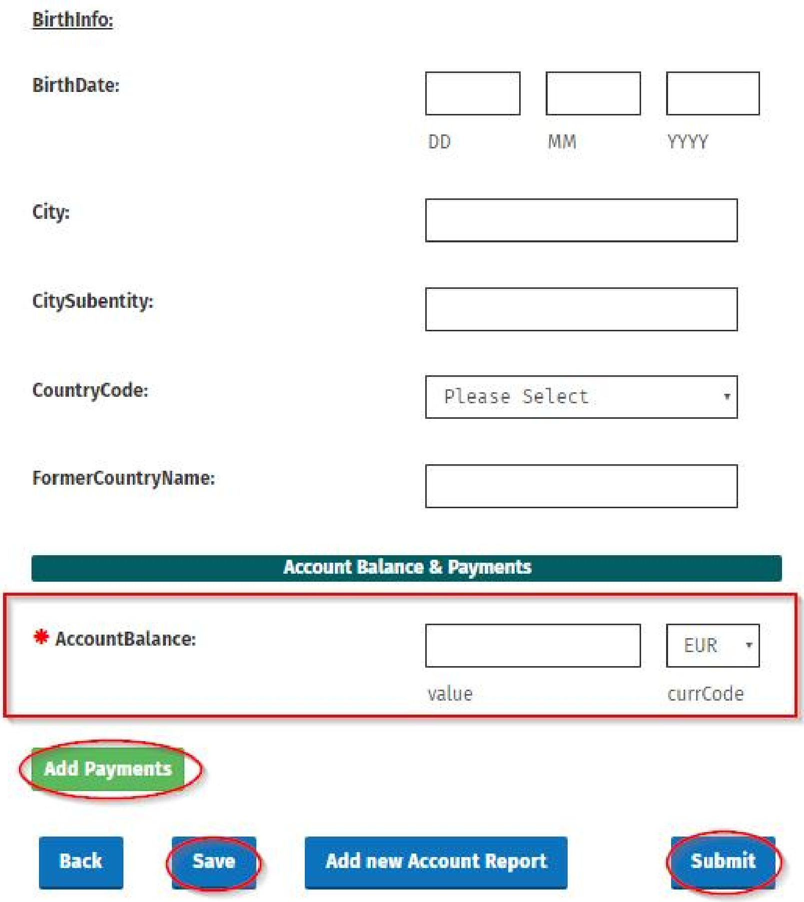


Figure 59: Customer DAC2-CRS online form screen

3.3.7 Enter additional information. Click “Next”.

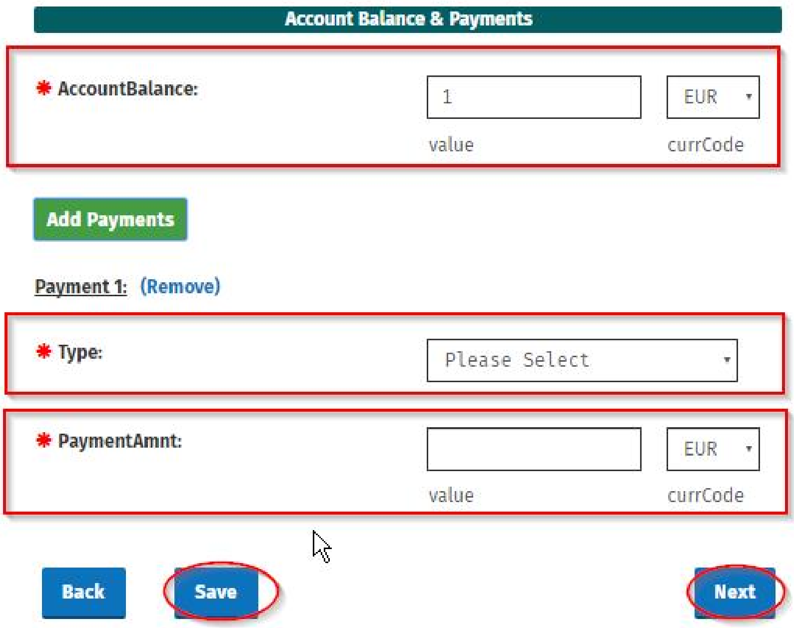


Figure 60: Customer DAC2-CRS online form additional information screen

3.3.8 Enter Password and click "Sign and Submit".

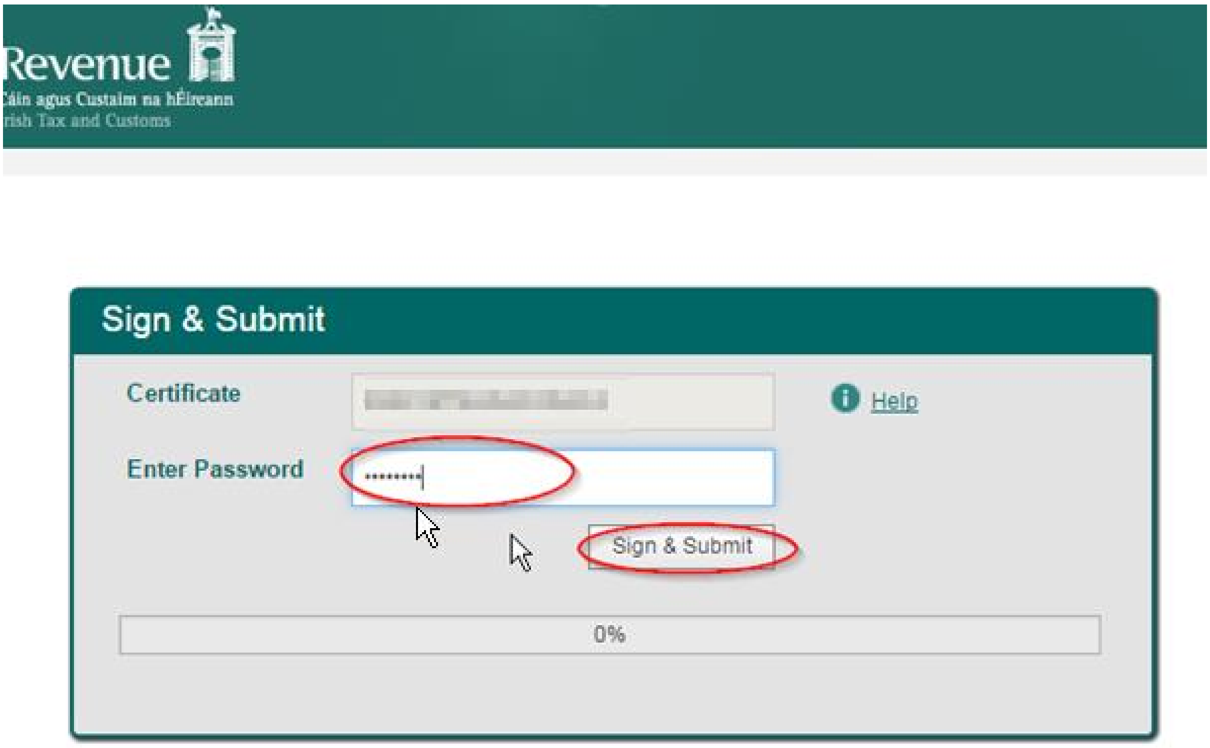


Figure 61: Customer sign and submit screen

3.3.9 Click "Go to ROS" to return to My Services page.

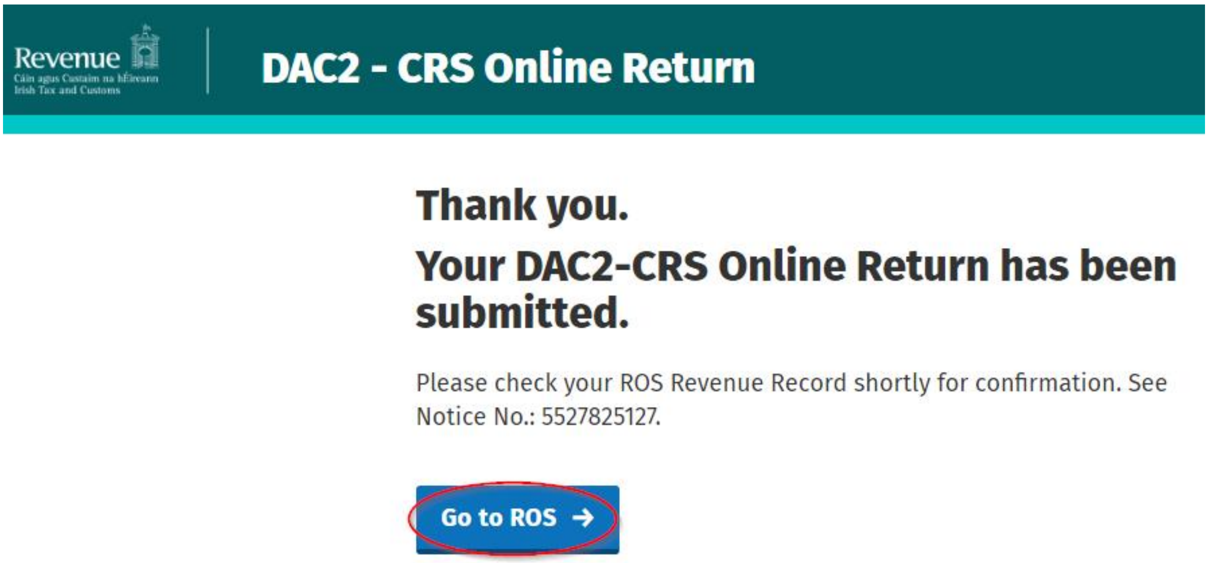


Figure 62: Customer confirmation screen

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.

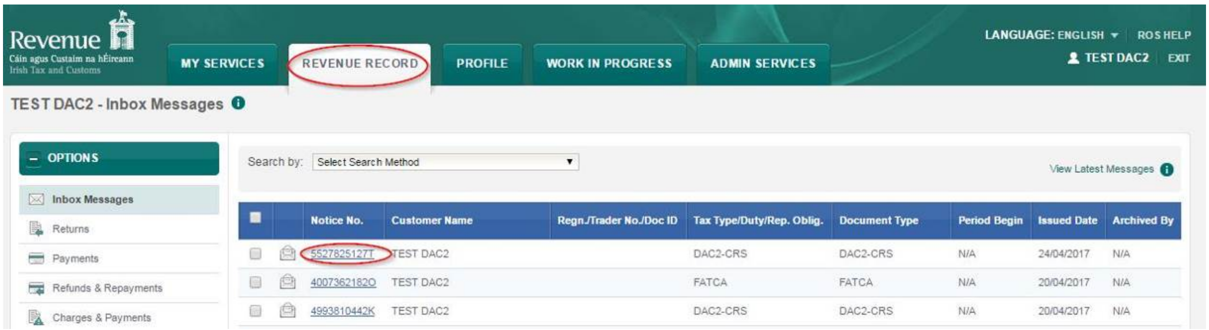
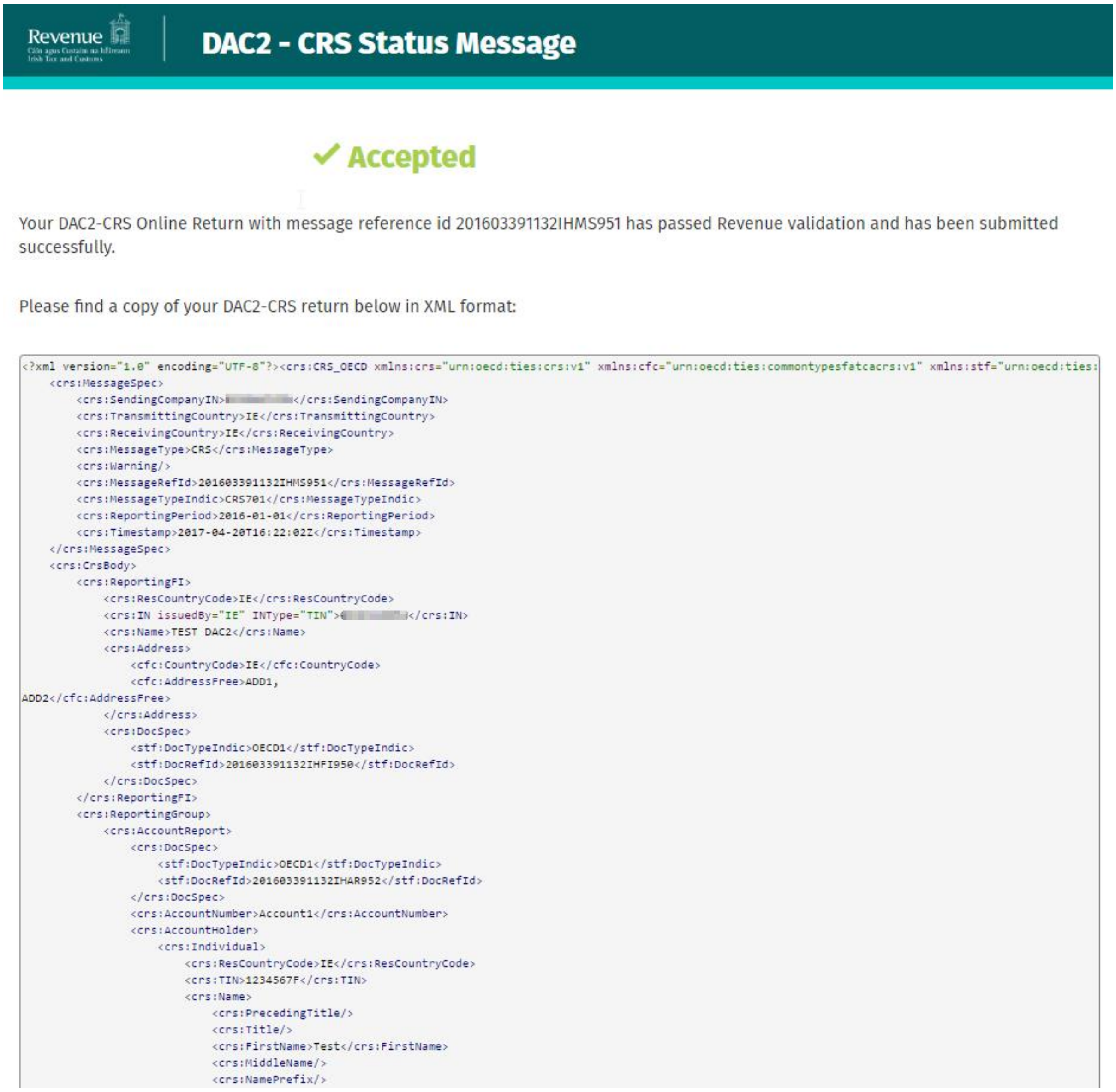


Figure 63: Customer Revenue Record screen

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



Revenue

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:commontypesfatcacrs:v1" xmlns:stf="urn:oecd:ties:
    <crs:MessageSpec>
        <crs:SendingCompanyIN></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"></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/>
```


Figure 64: Customer DAC2-CRS status screen

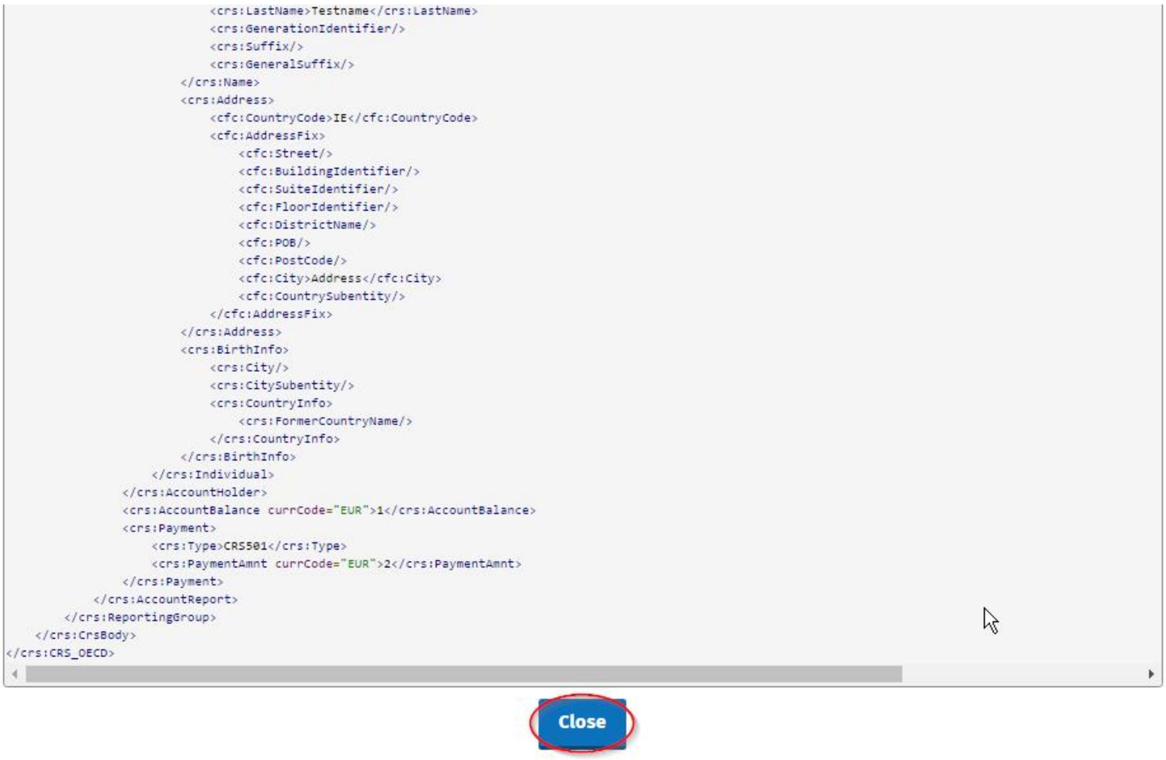


Figure 65: Customer DAC2-CRS status screen

4. Section 4 – Agent Submitting DAC2-CRS Returns

The following section details how Agents upload DAC2-CRS returns on ROS.
Section 4.1 details uploading NIL DAC2-CRS return, Section 4.2 details uploading XML Data returns.

4.1 Agent Submitting Nil DAC2-CRS Return.

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

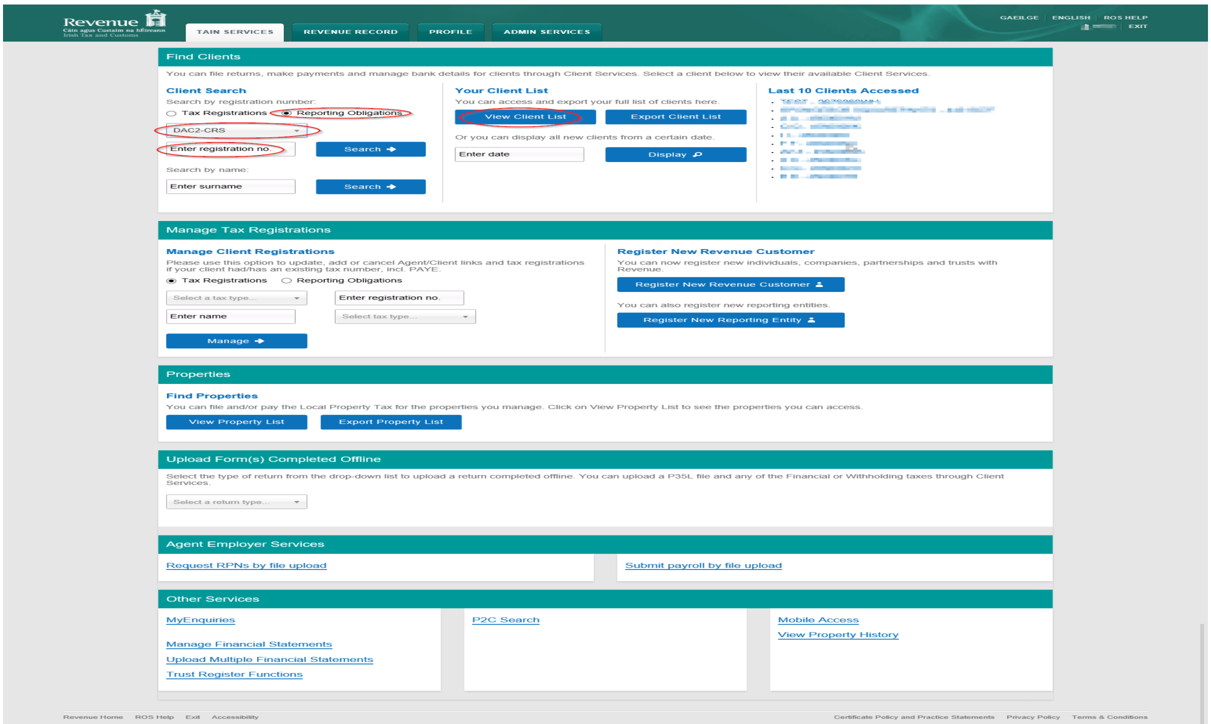


Figure 66: Agent Client search screen

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

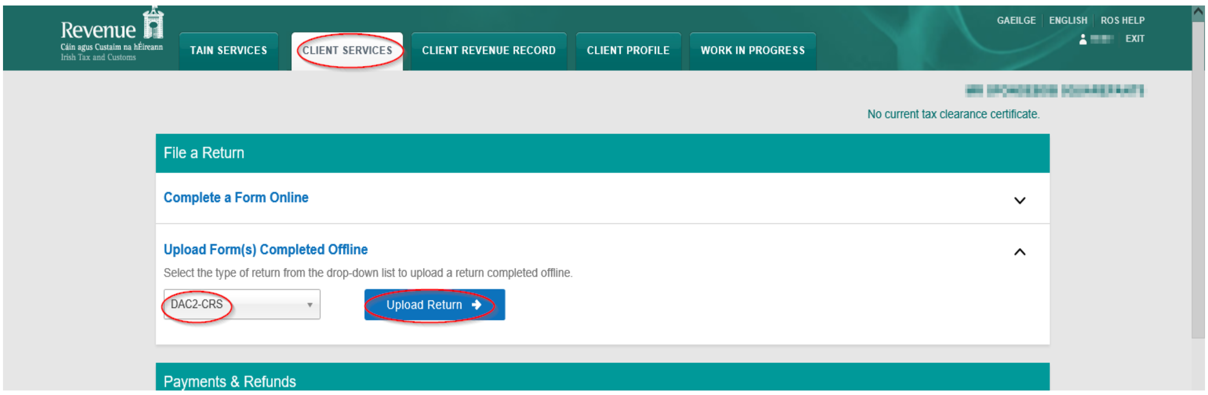


Figure 67: Agent upload return screen

4.1.3 Click “Submit Nil Return”.

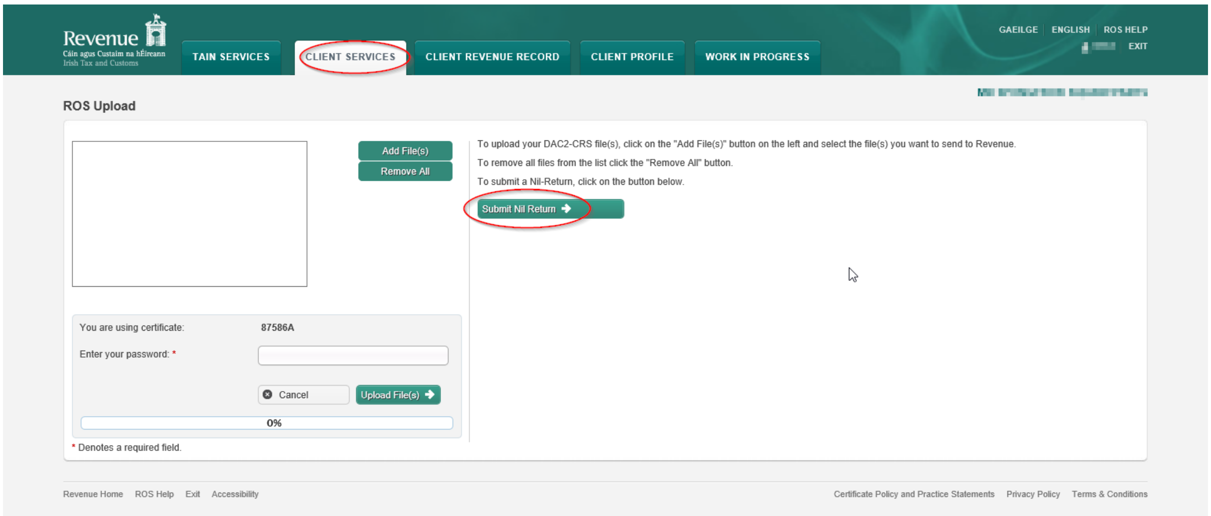


Figure 68: Agent submit Nil return screen

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".

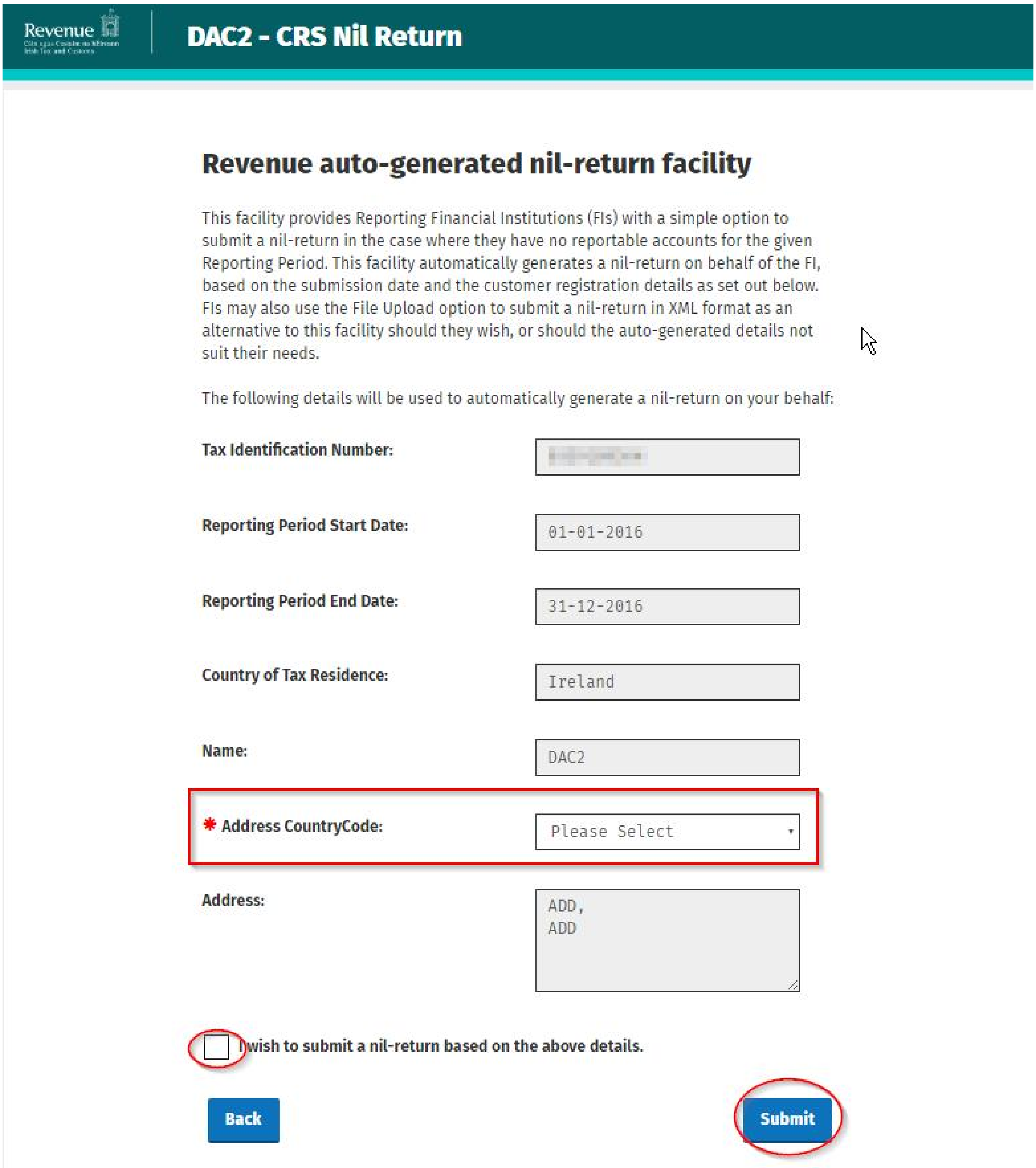


Figure 69: Agent DAC2-CRS auto populated screen

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

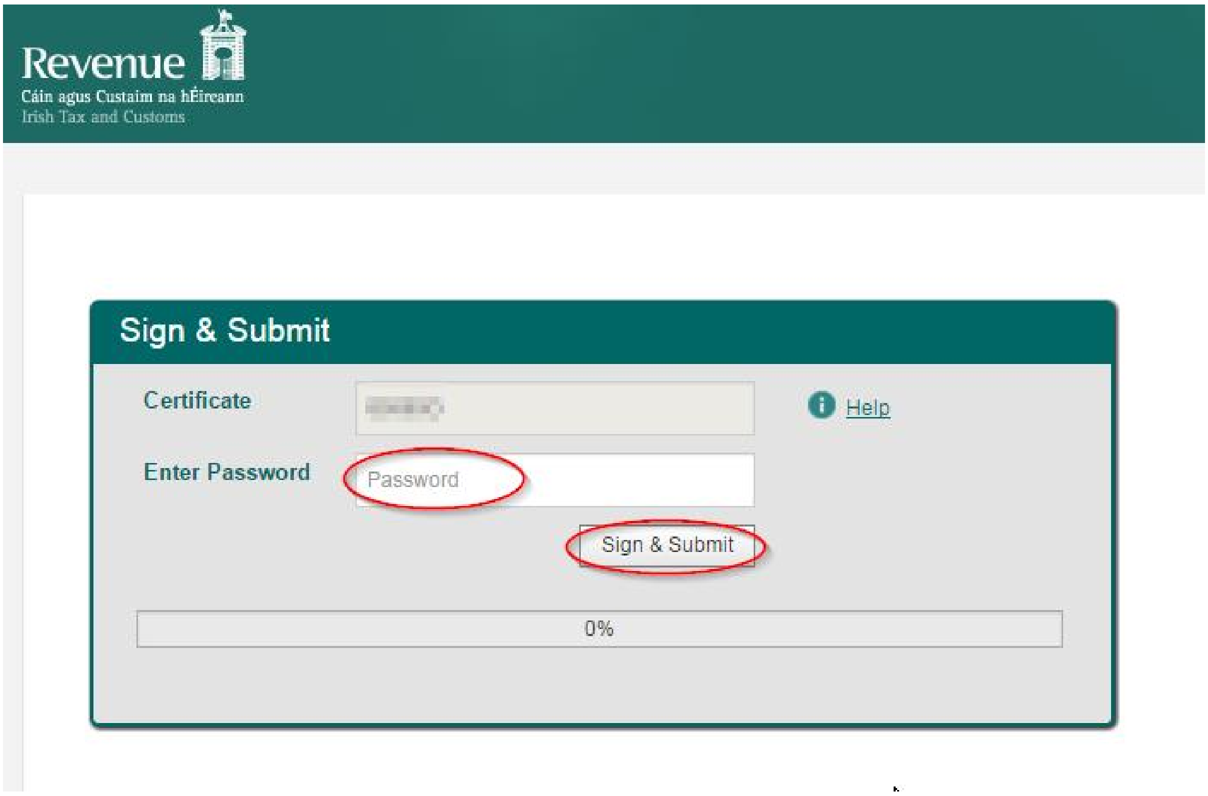


Figure 70: Agent sign and submit screen

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

Figure 71: Agent upload confirmation screen

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

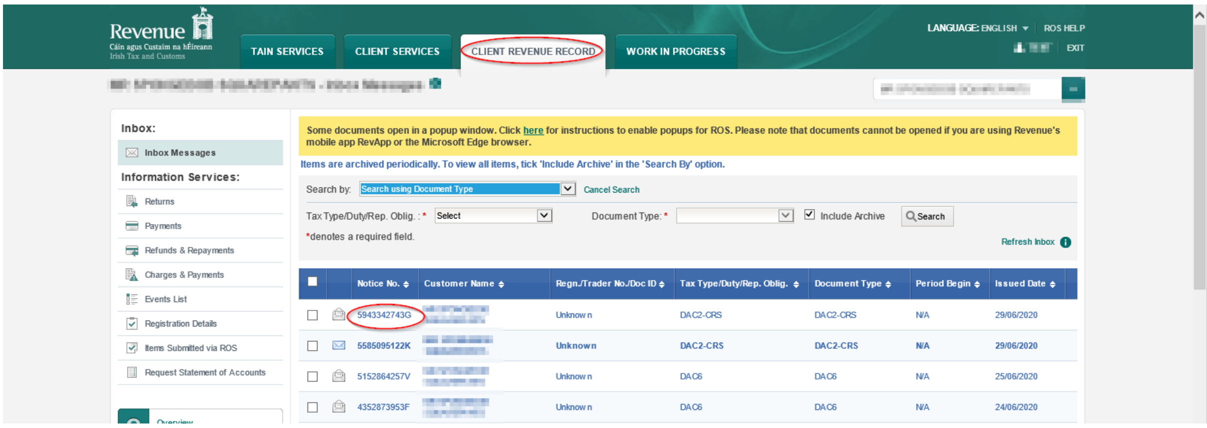


Figure 72: Agent Revenue Record screen

4.1.8 Click “Close” to return to Revenue Record.

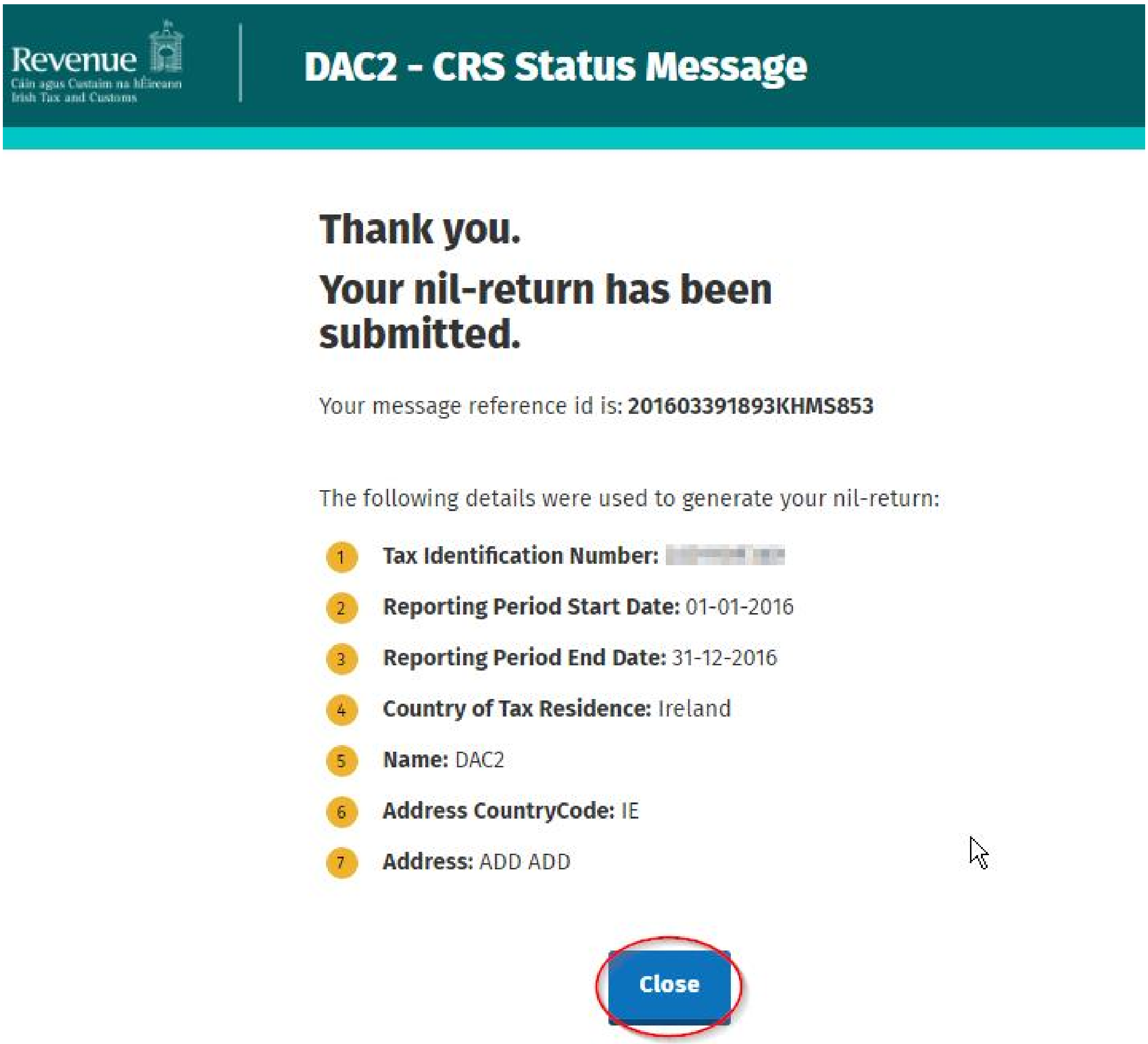


Figure 73: Agent return confirmation screen

4.2 Agent Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual DAC2- CRS XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

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

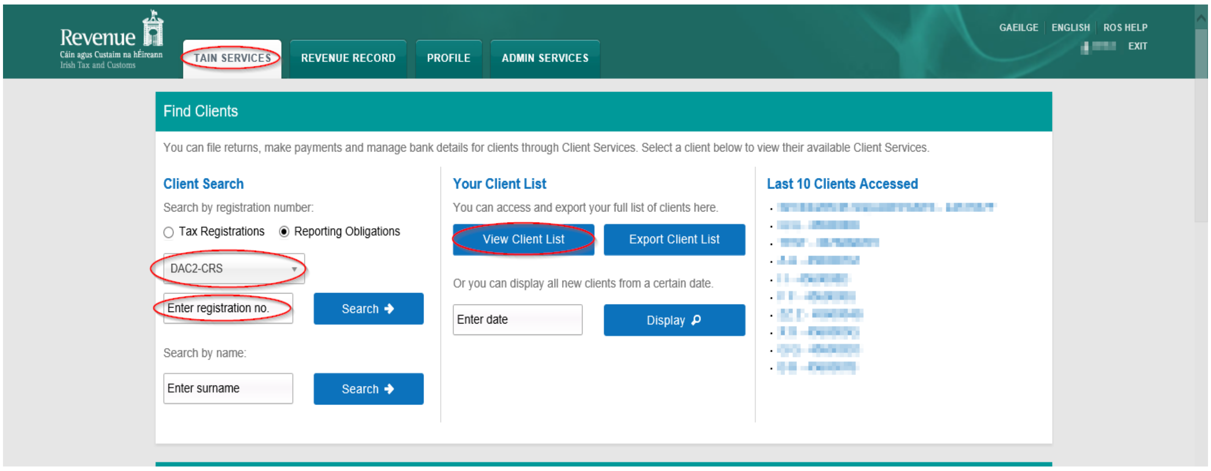


Figure 74: Agent Client search screen

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

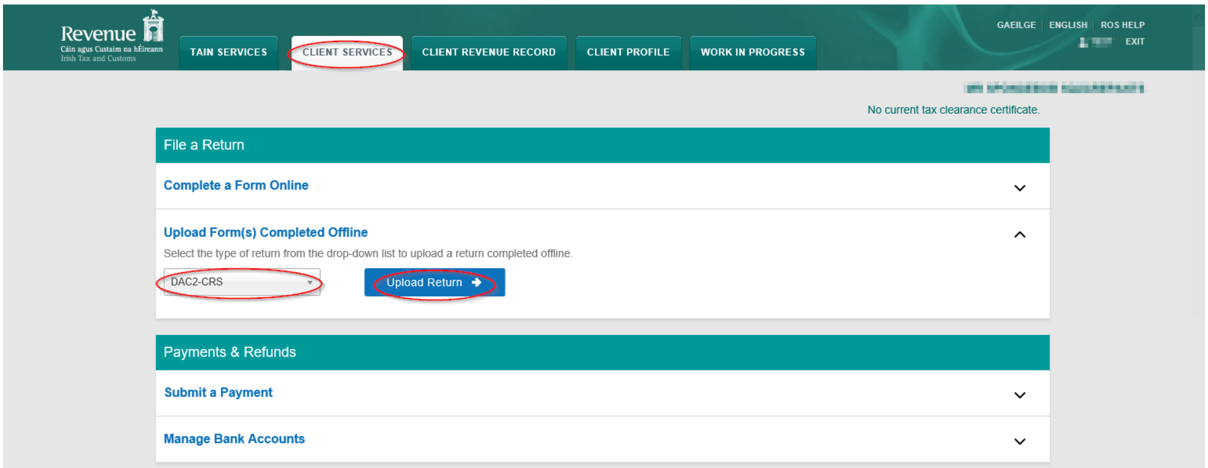


Figure 75: Agent upload return screen

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

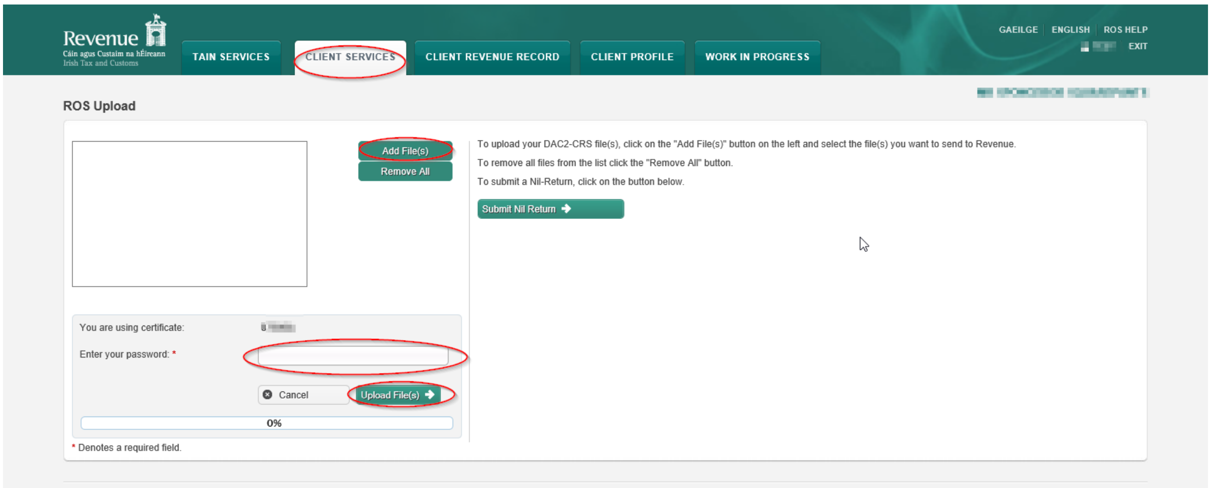


Figure 76: Agent add file screen

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

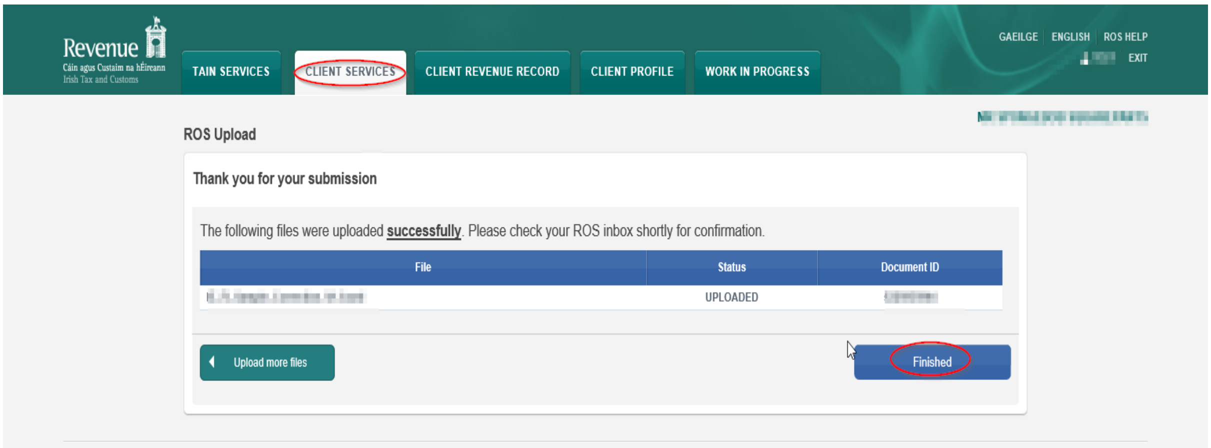


Figure 77: Agent upload confirmation screen

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

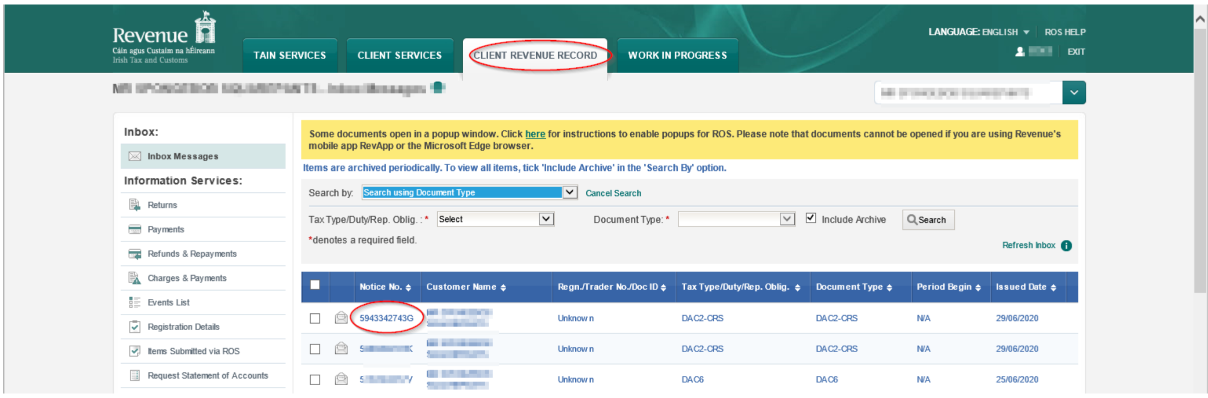


Figure 78: Agent Revenue Record screen

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

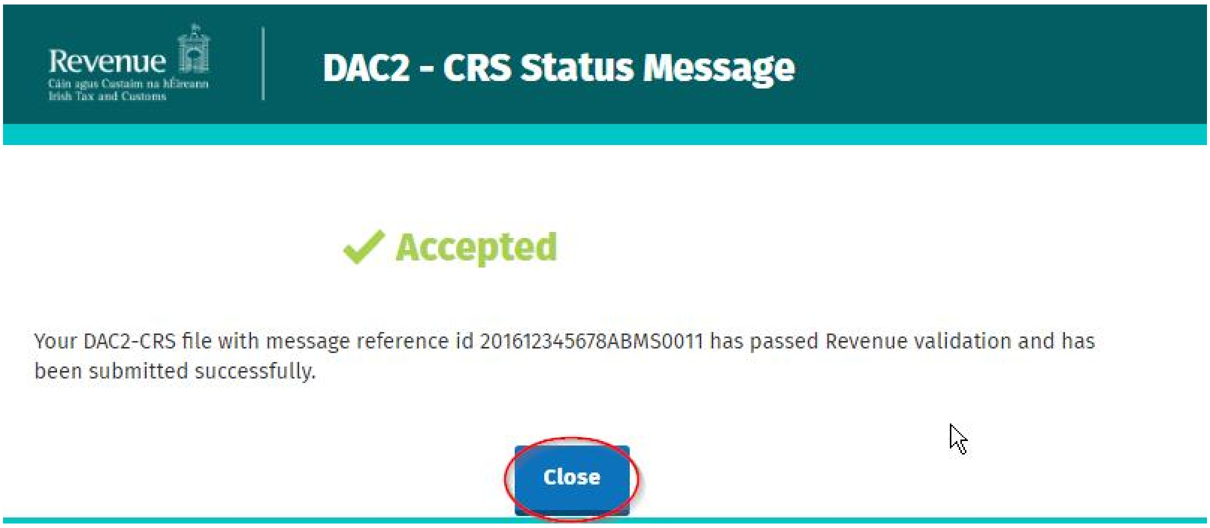


Figure 79: Agent DAC2-CRS status screen

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

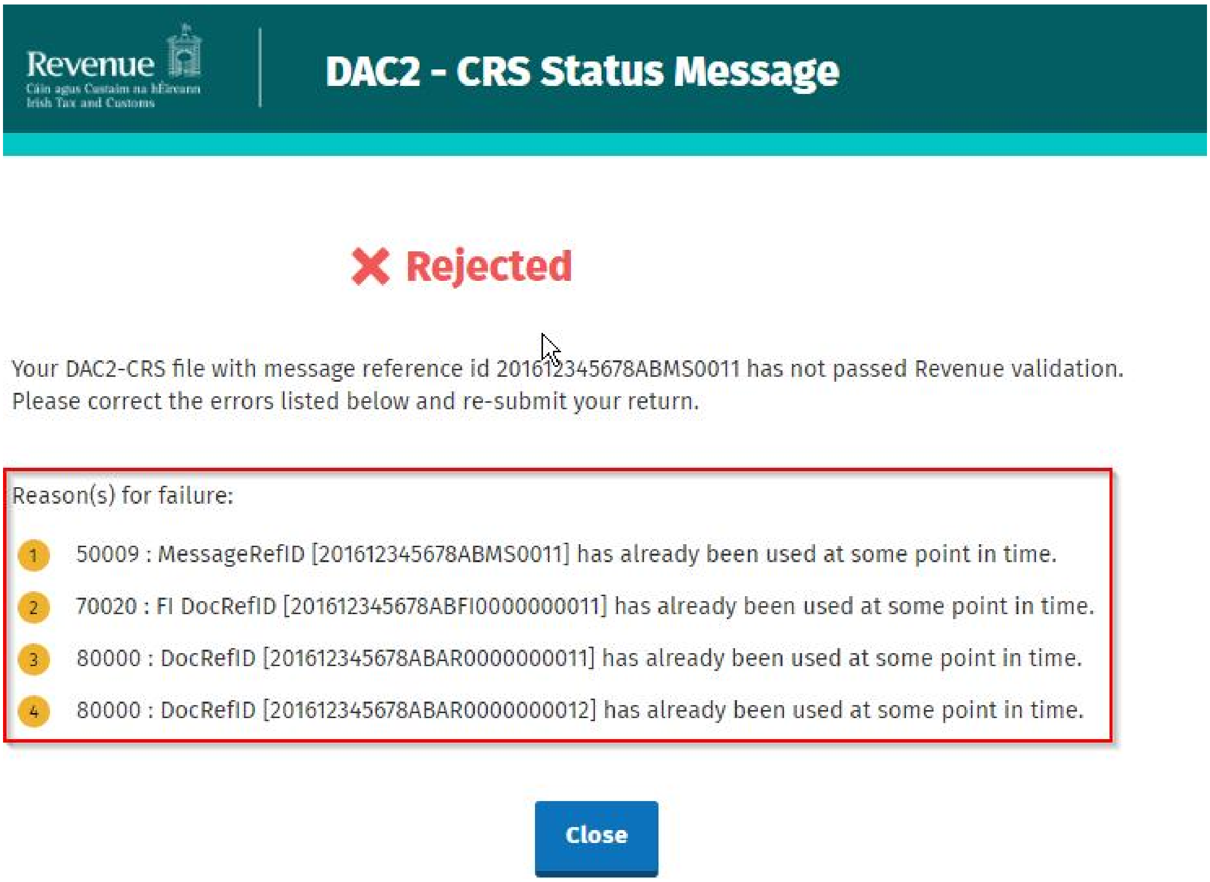


Figure 80: Agent DAC2-CRS status screen

4.3 Agent submitting online DAC2-CRS Form[4].

DAC2-CRS online form provides for a maximum of 50 Account Reports, multiple submissions of DAC2-CRS online form are acceptable.
The form may be saved and edited at a later stage.
Mandatory fields are marked with a red *

[4] Refer to OECD issued CRS schema for instructions on completing fields.

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

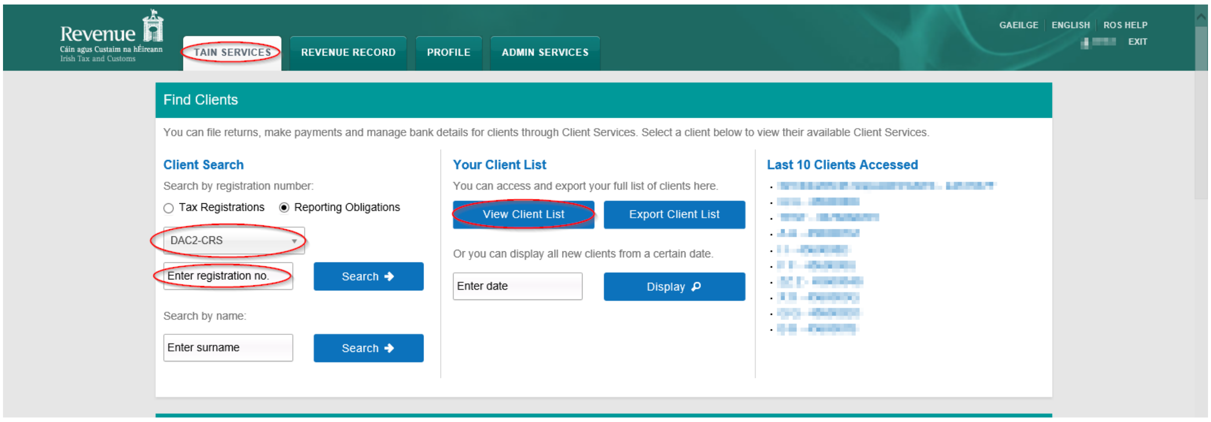


Figure 81: Agent Client search screen

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

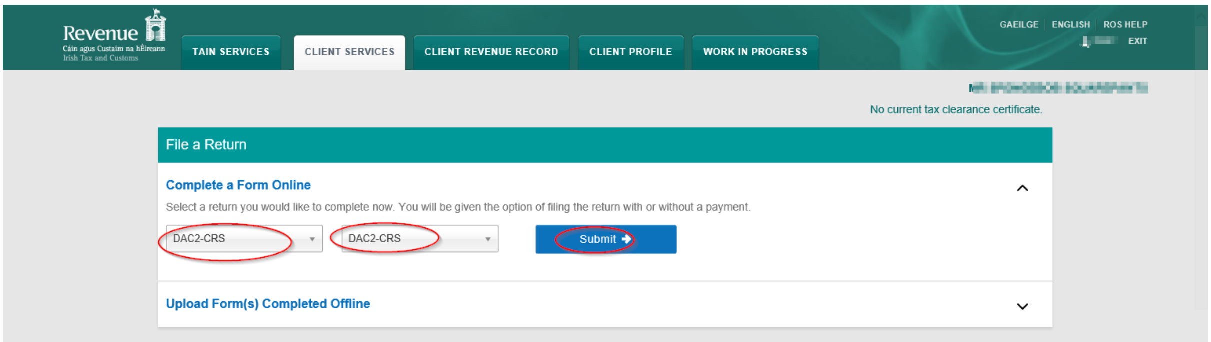


Figure 82: Agent submit online form screen

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.

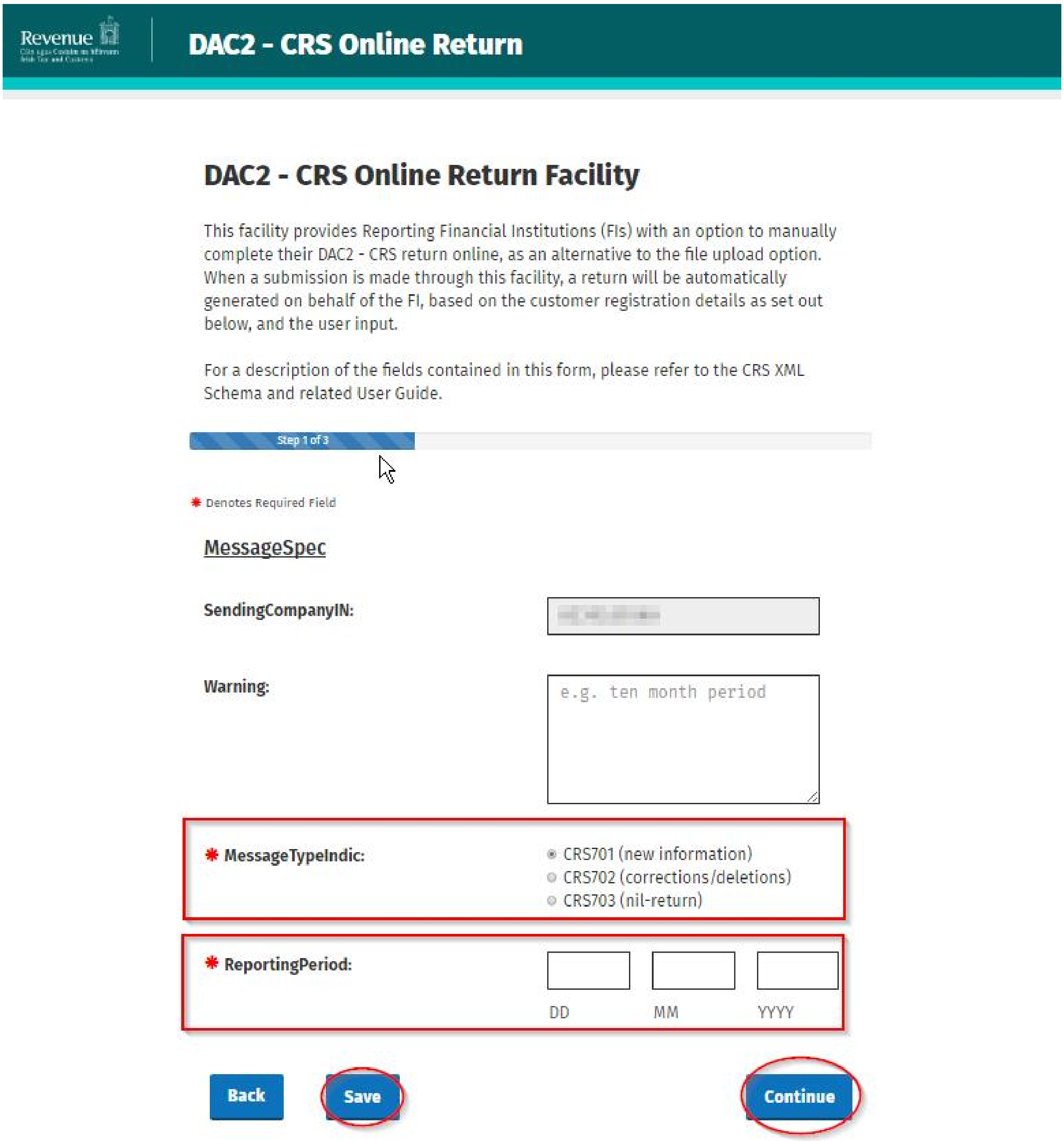


Figure 83: Agent online form screen

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

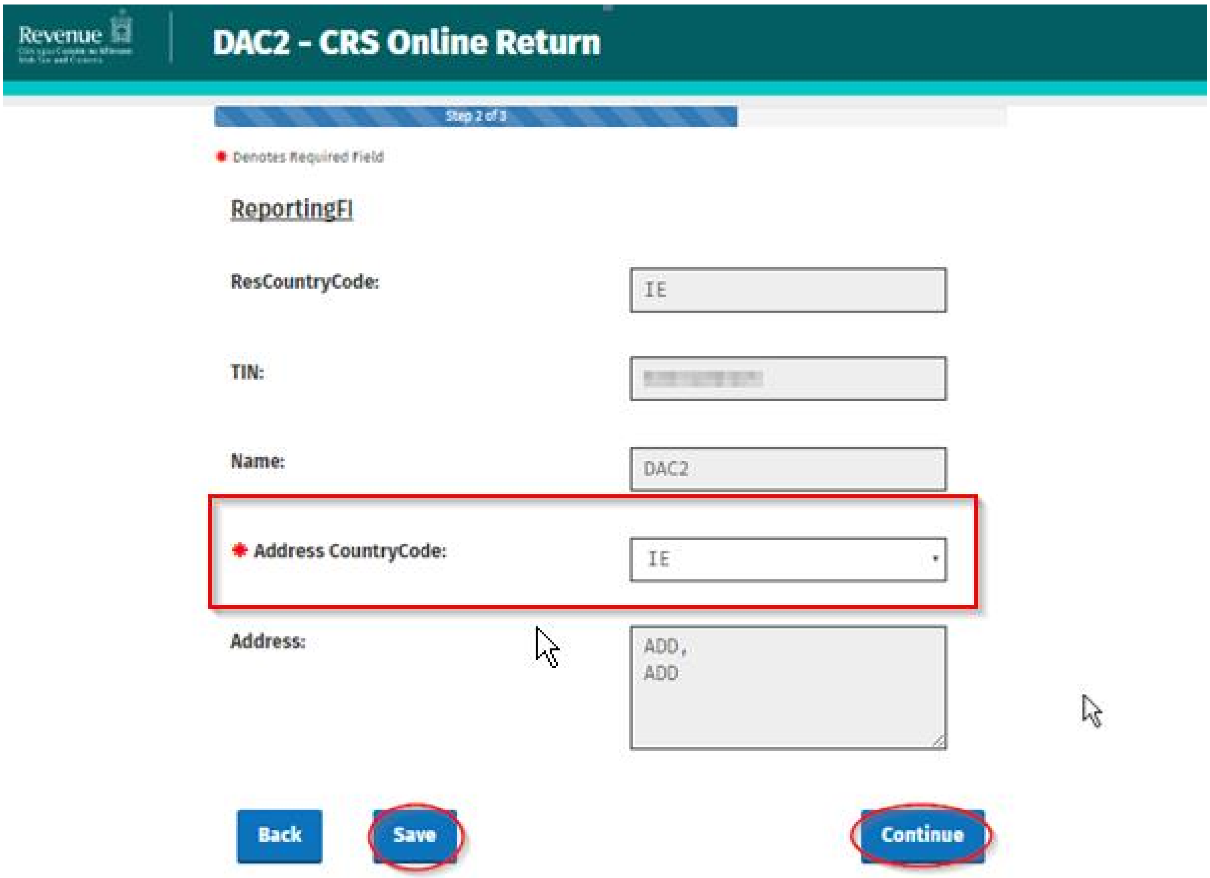


Figure 84: Agent online form screen

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

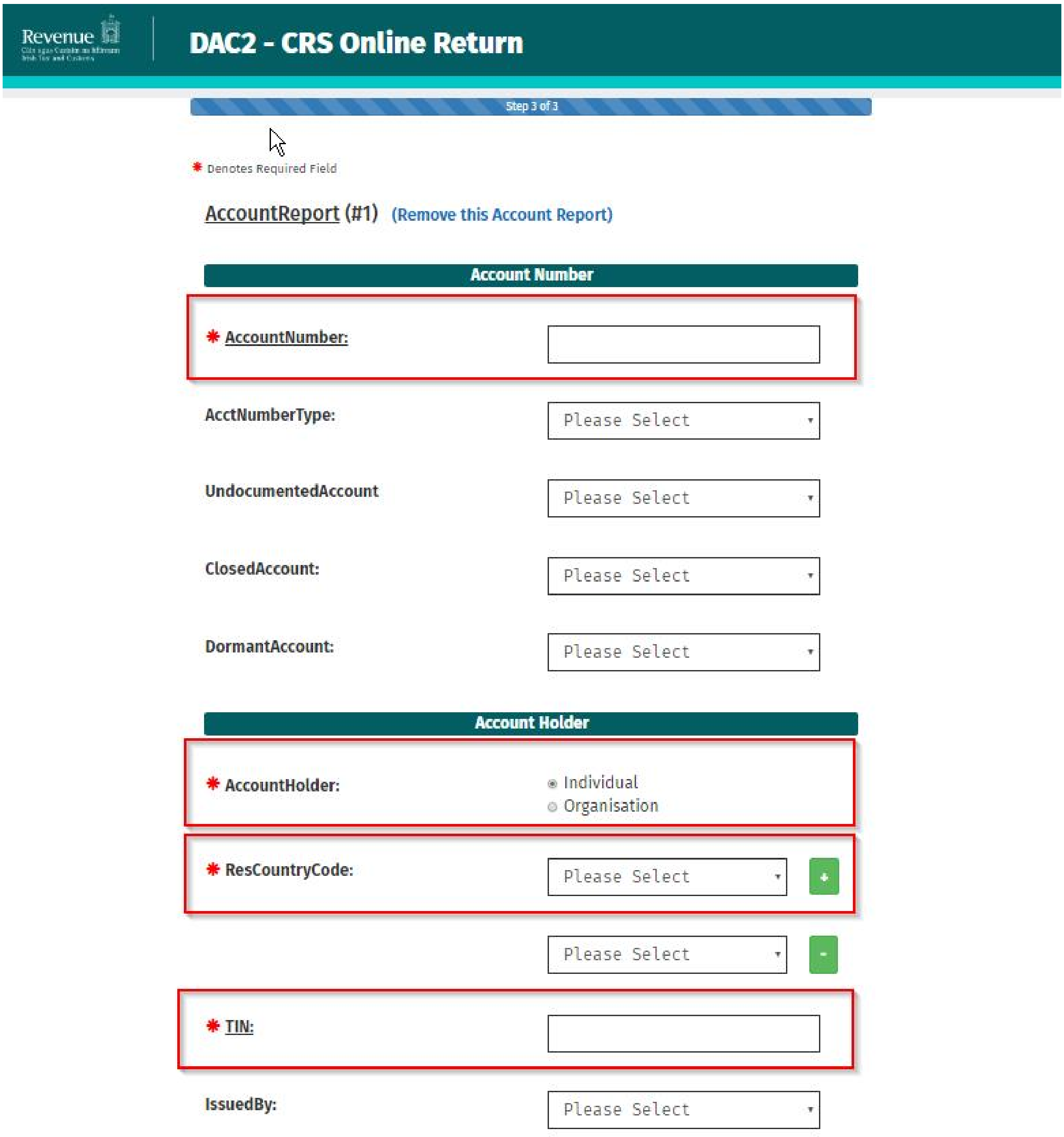


Figure 85: Agent online form screen

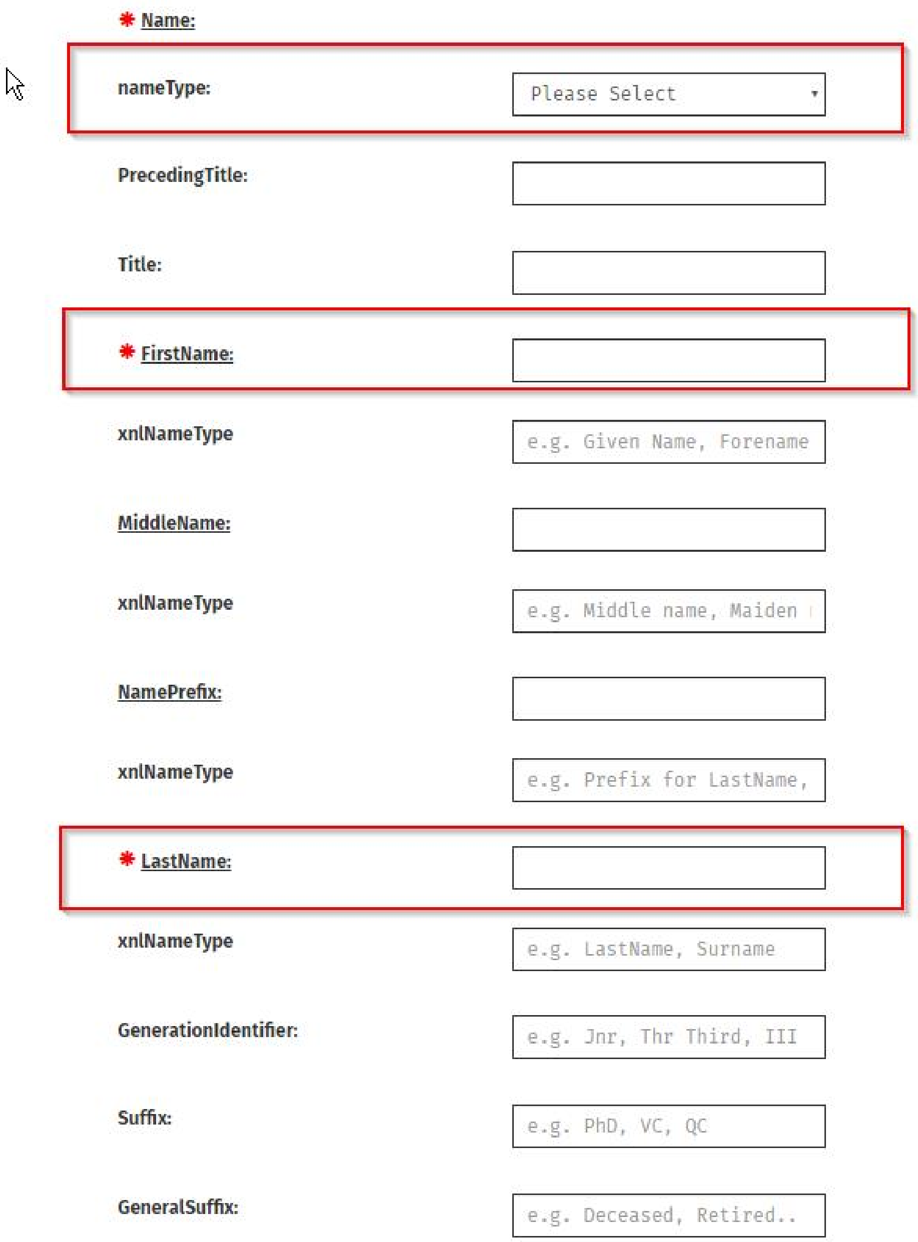


Figure 86: Agent online form screen

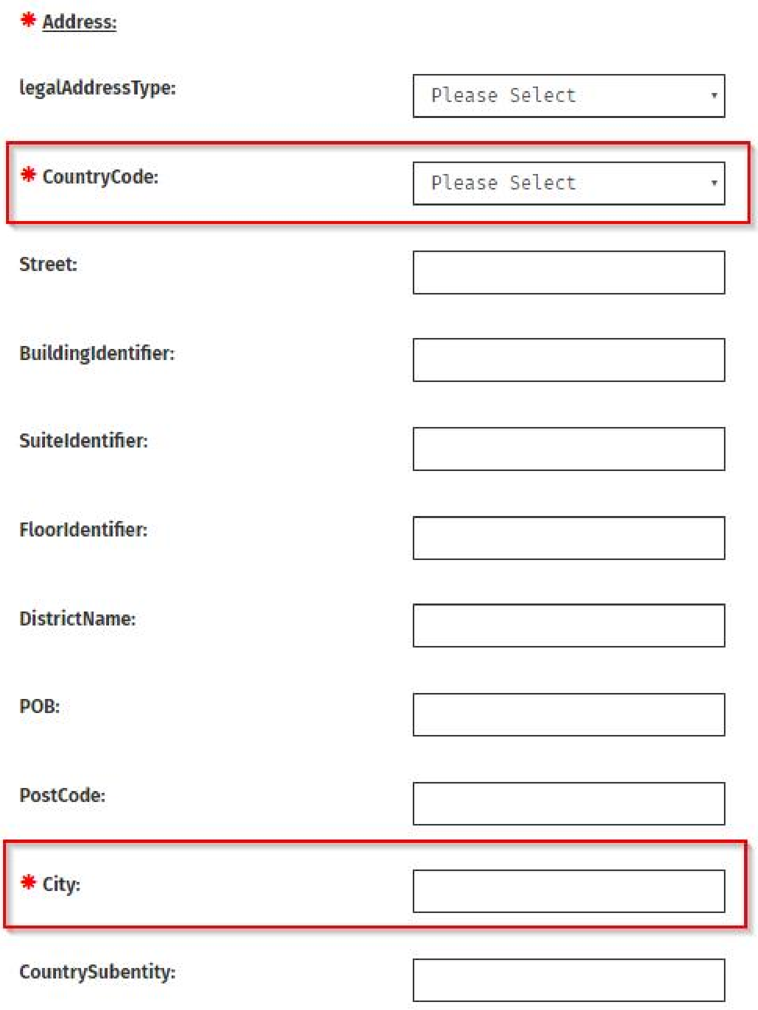


Figure 87: Agent online form screen

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

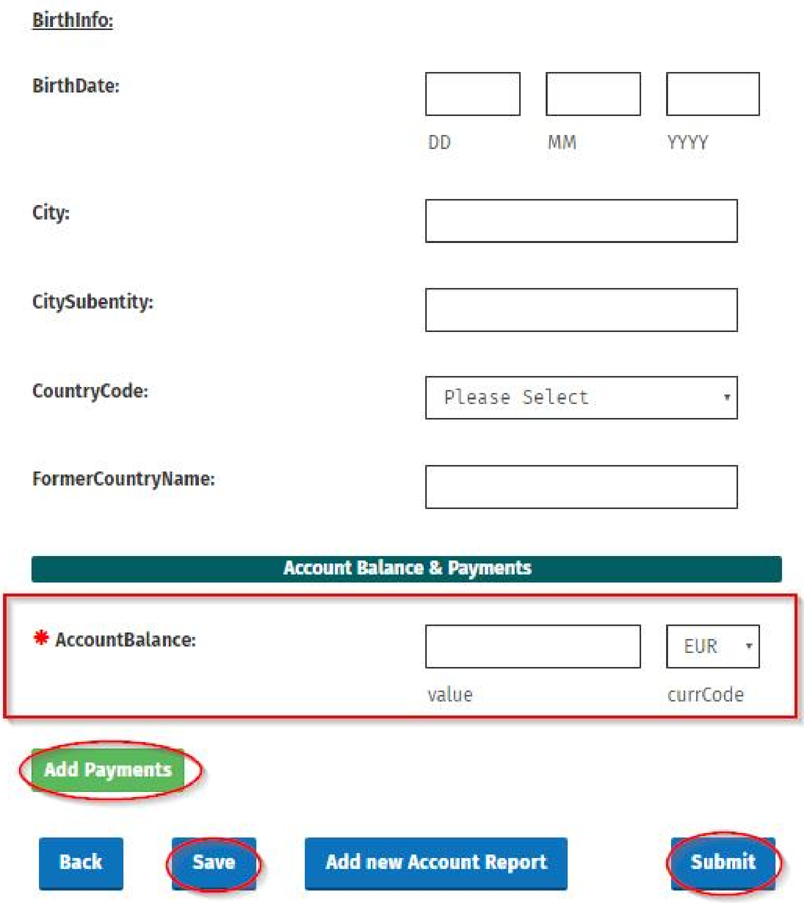


Figure 88: Agent online form screen

4.3.8 Enter additional information. Click “Next”.

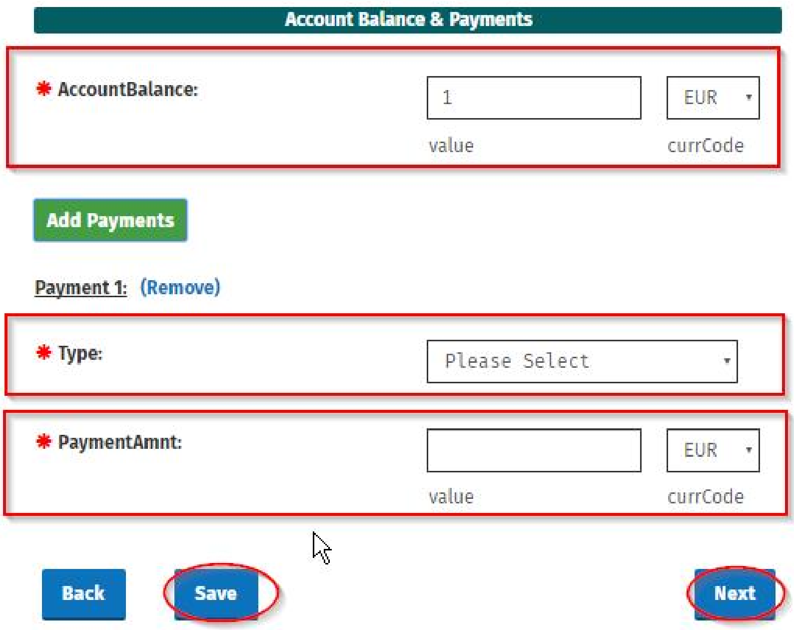


Figure 89: Agent online form additional information screen

4.3.9 Agent enters Password and clicks “Submit”.

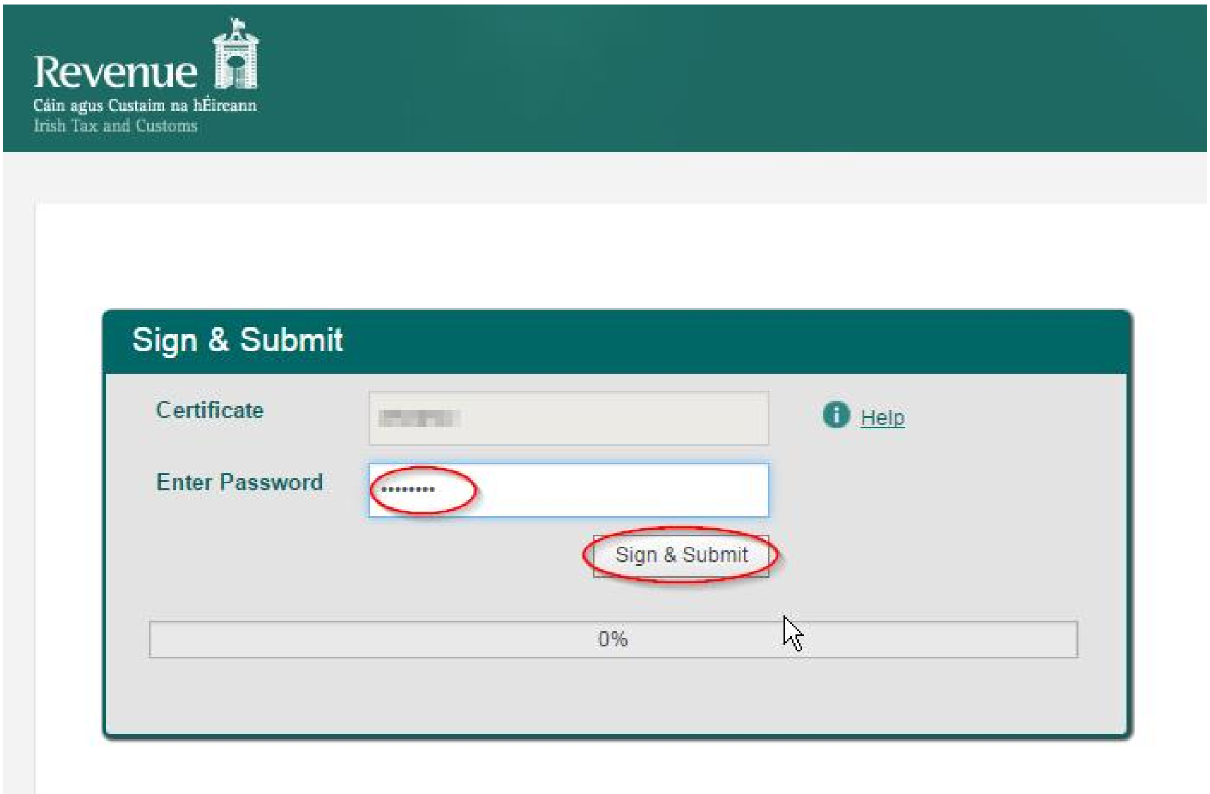


Figure 90: Agent sign and submit screen

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

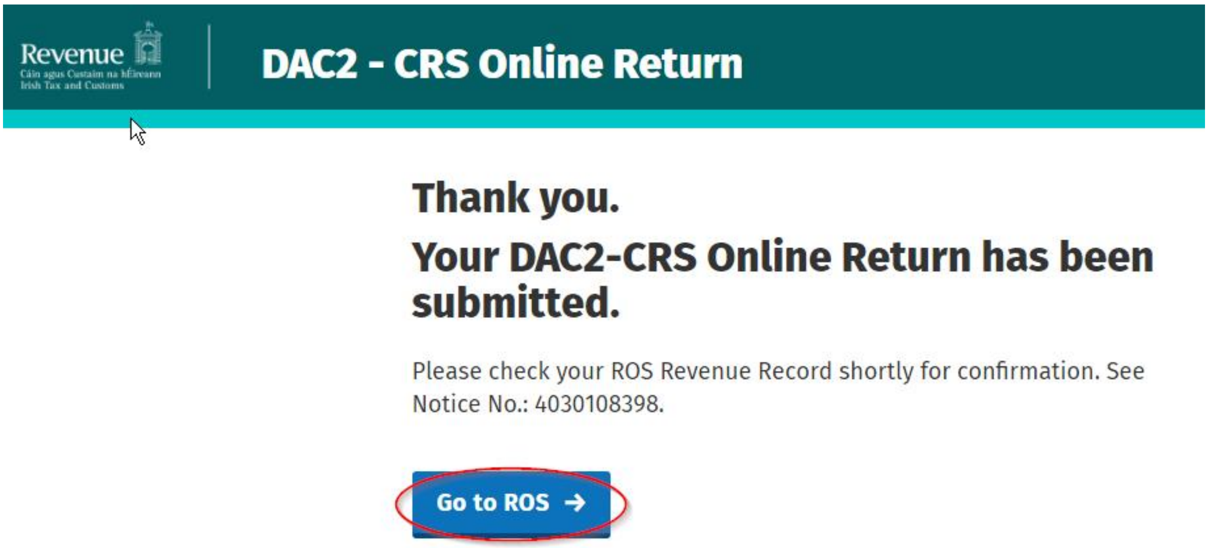


Figure 91: Agent return confirmation screen

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

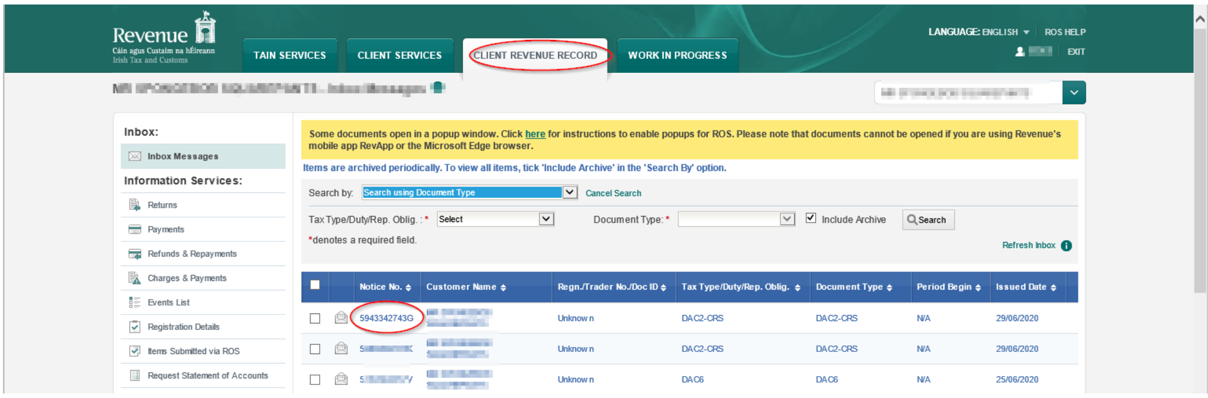


Figure 92: Agent Revenue Record screen

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

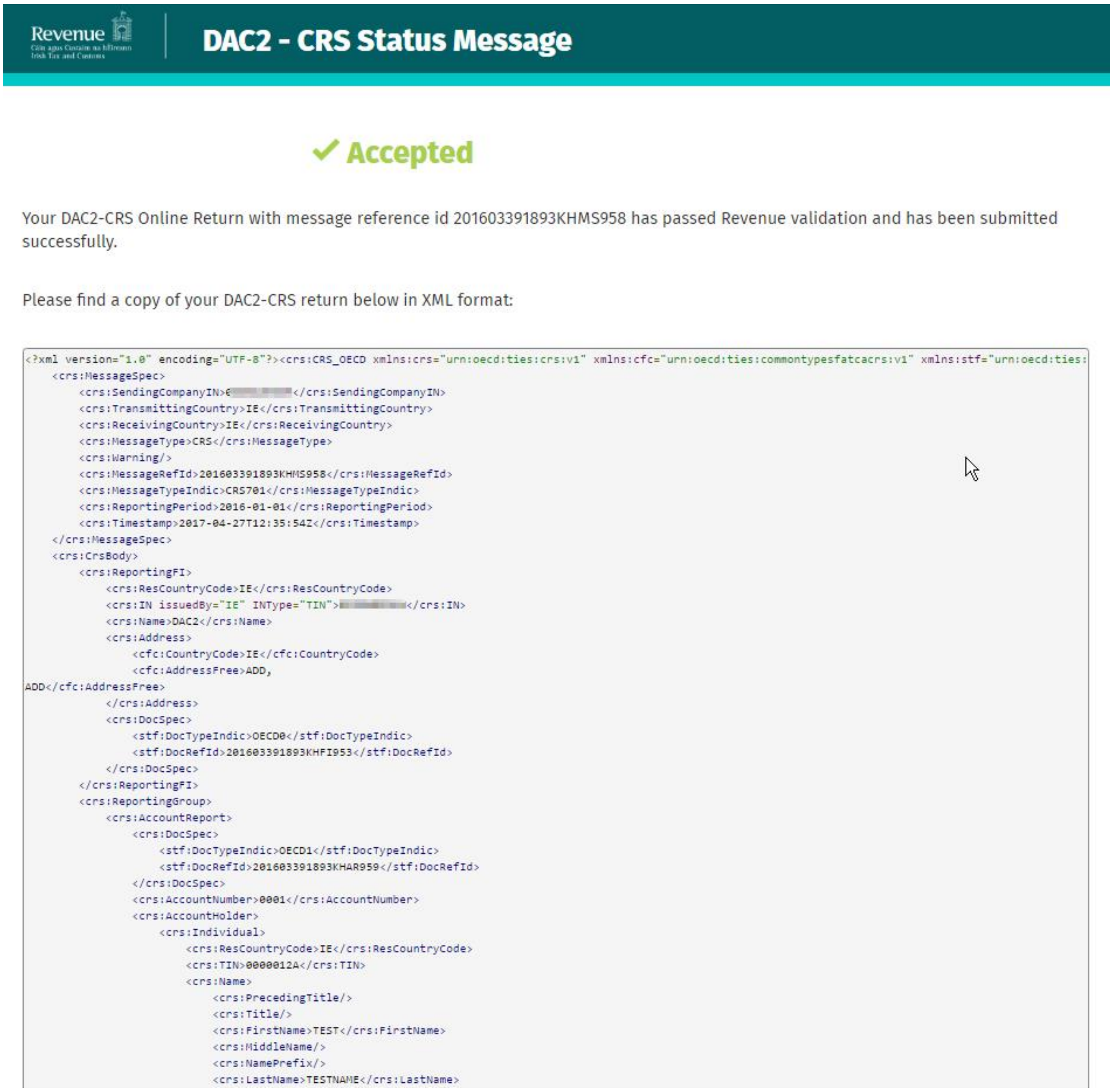


Figure 93: Agent DAC2-CRS status screen

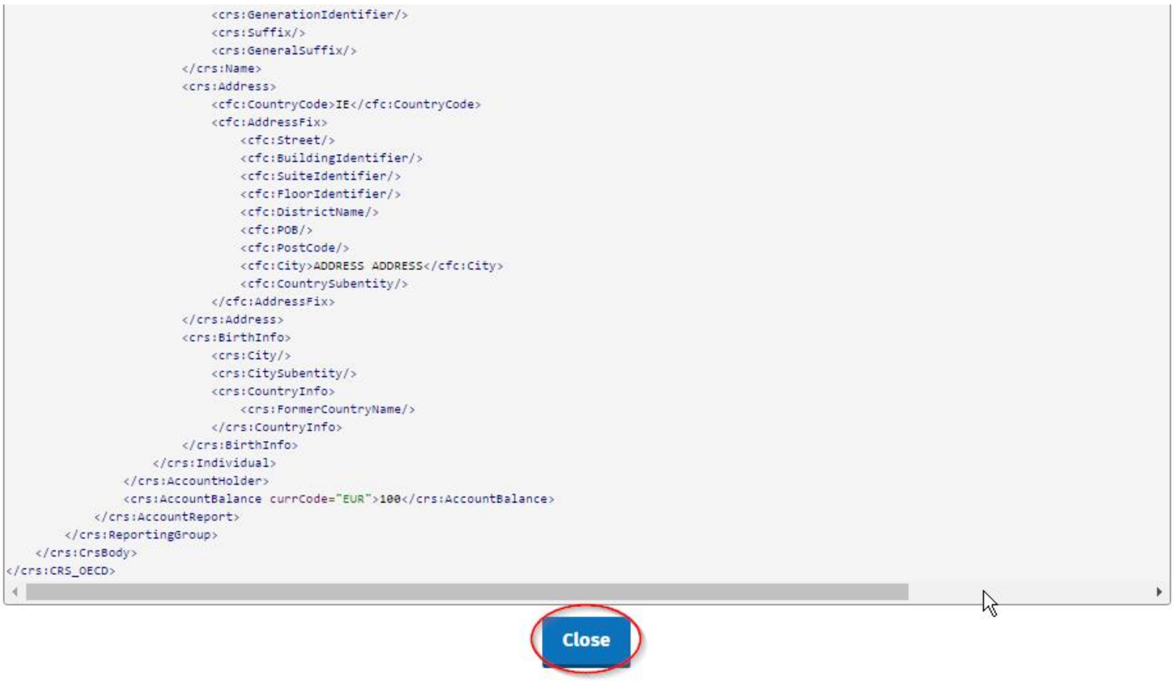


Figure 94: Agent DAC2-CRS status screen

5. Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

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

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

Details on how to register for ROS are available on the Revenue website.

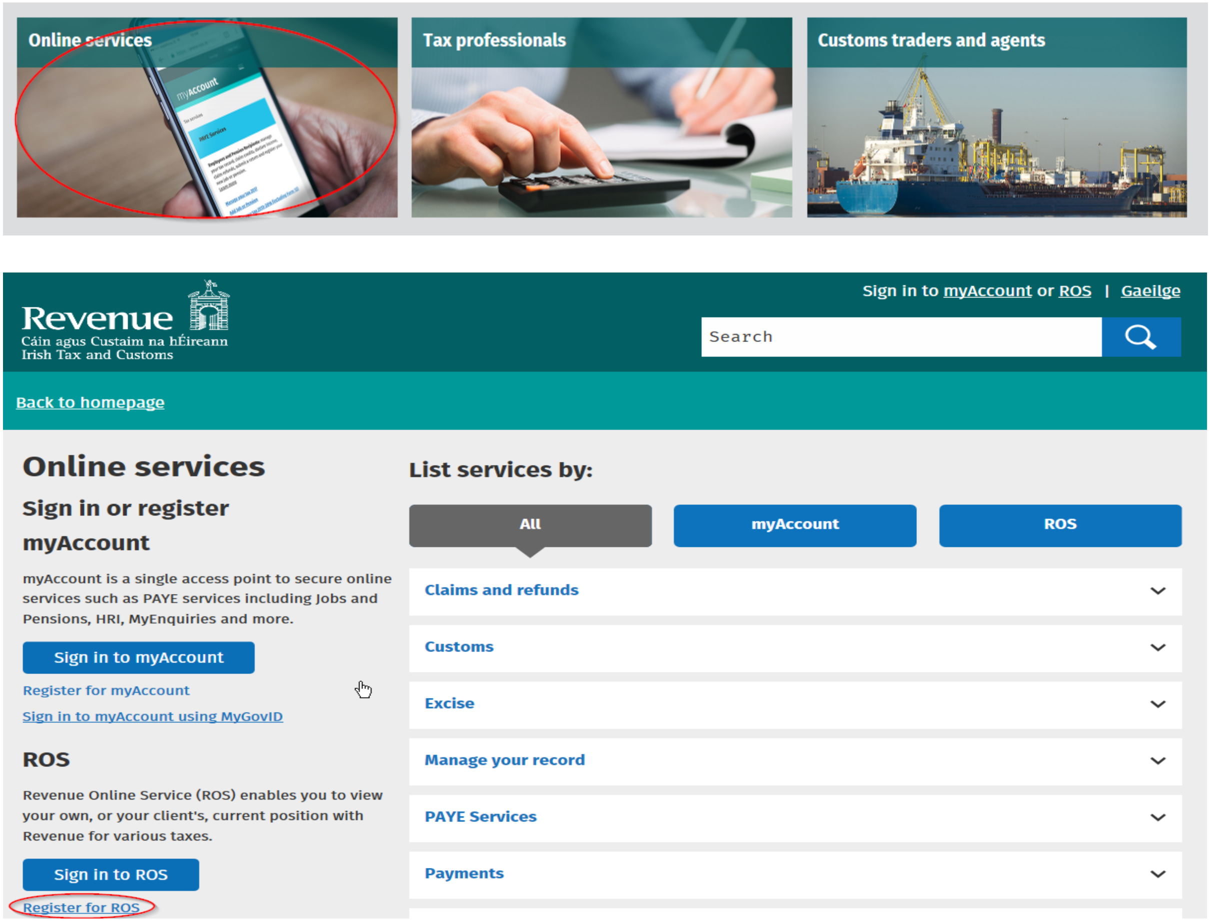


Figure 95: Revenue website screen

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

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

5.2 Register as a Reporting Entity

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

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

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

6. Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

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

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

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

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

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

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

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

6.1.1 Log into ROS.

6.1.2 On the “Tain Services” tab, select “Register New Reporting Customer”.

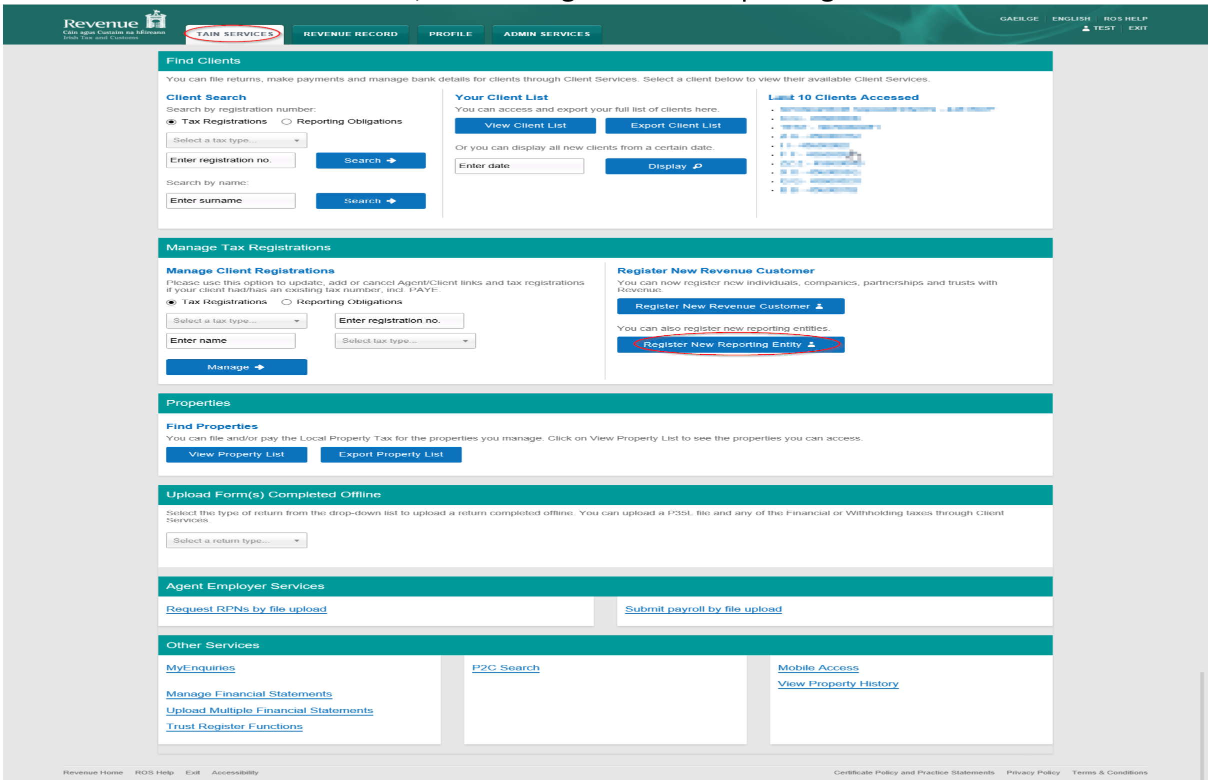


Figure 96: Agent register New Reporting Entity screen

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

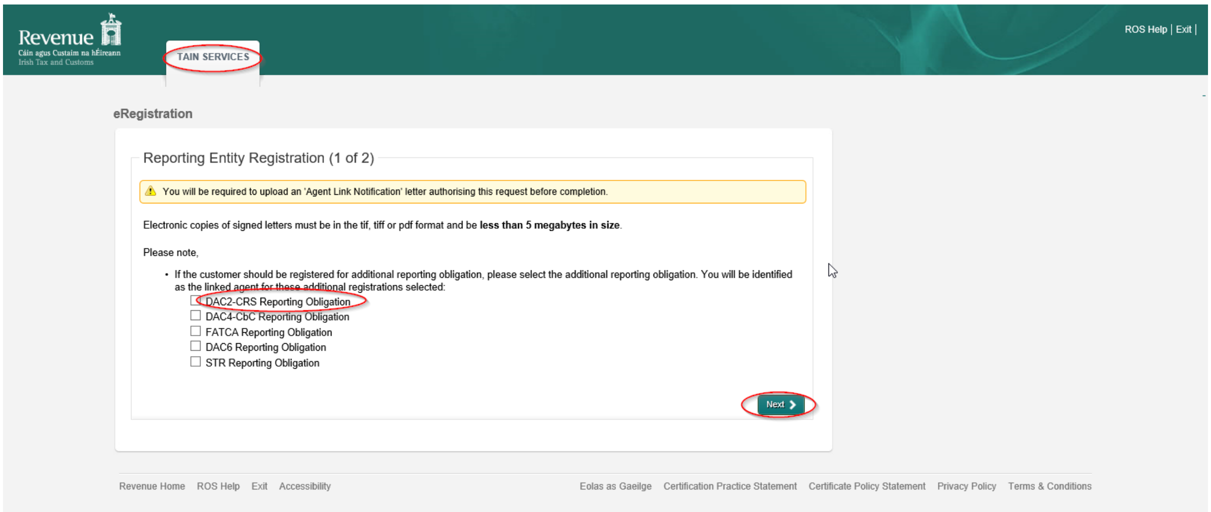


Figure 97: Agent DAC2-CRS registration screen

6.1.4 Enter the required details for the Customer. Click "Next".

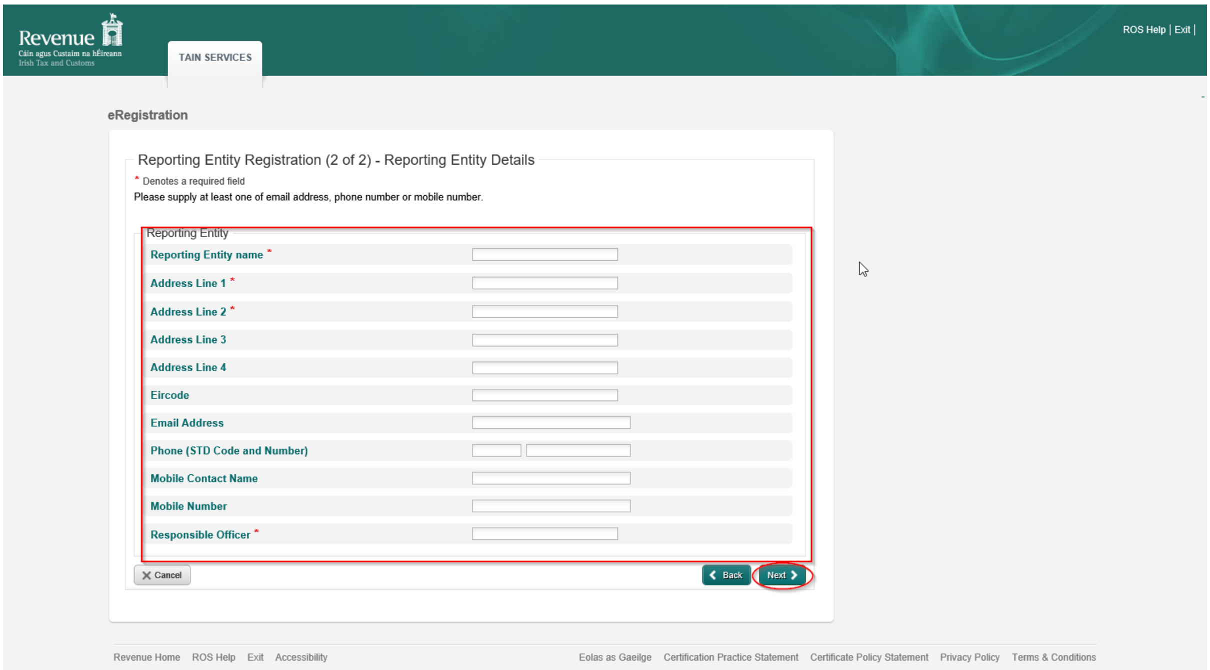


Figure 98: Agent Reporting Entity registration detail screen

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

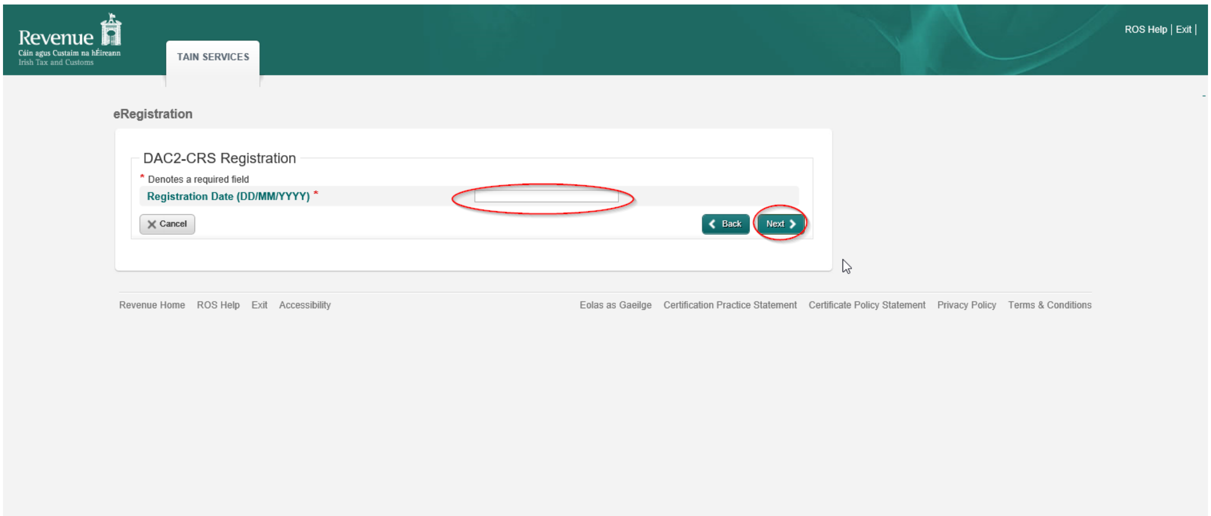


Figure 99: Agent DAC2-CRS registration screen

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 **

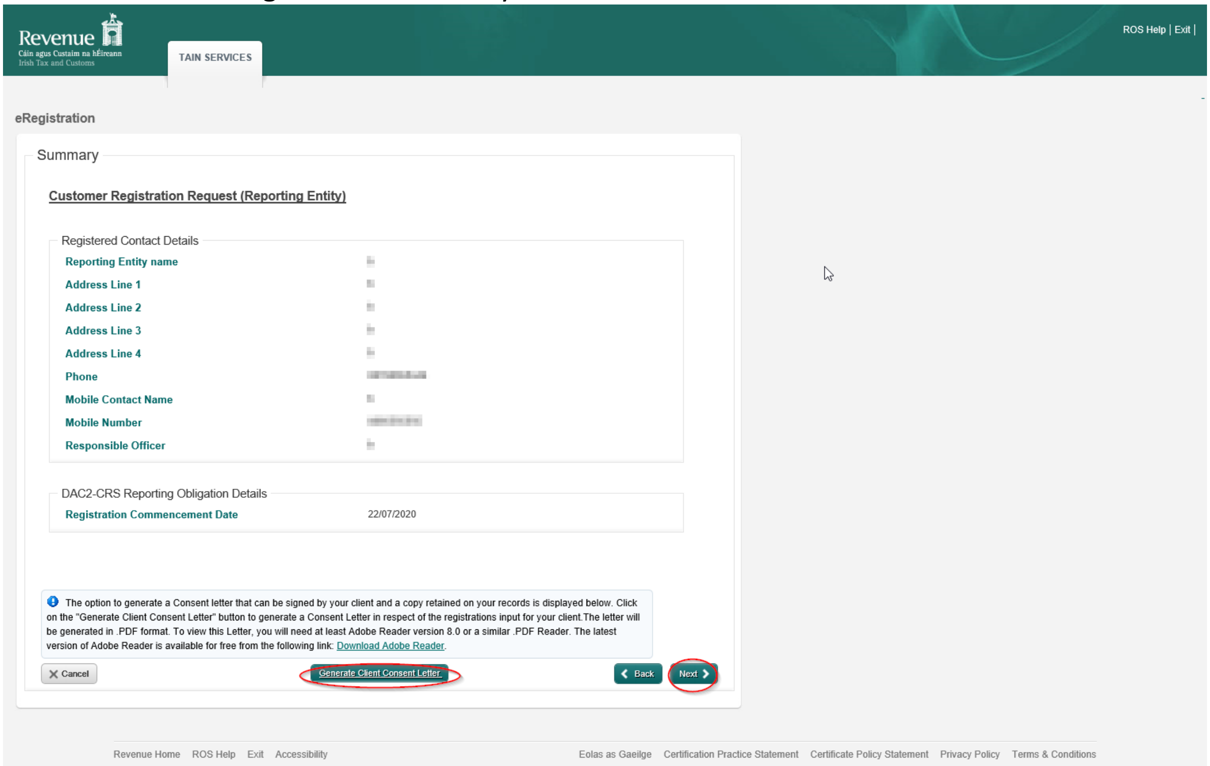


Figure 100: Agent generate Client consent letter screen

Testconfirms that ROS PROJECT ([redacted] is to act as the agent in respect of the following reporting obligations.

Customer Registration Request(Reporting Entity)

DAC2-CRS Reporting Obligation (New)

Registered Contact Details

Name	Test
Address	

[redacted]

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

Signed________________________(Agent) Date________________________

Signed________________________(Client) Date________________________

Figure 101: Agent Client consent letter screen

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

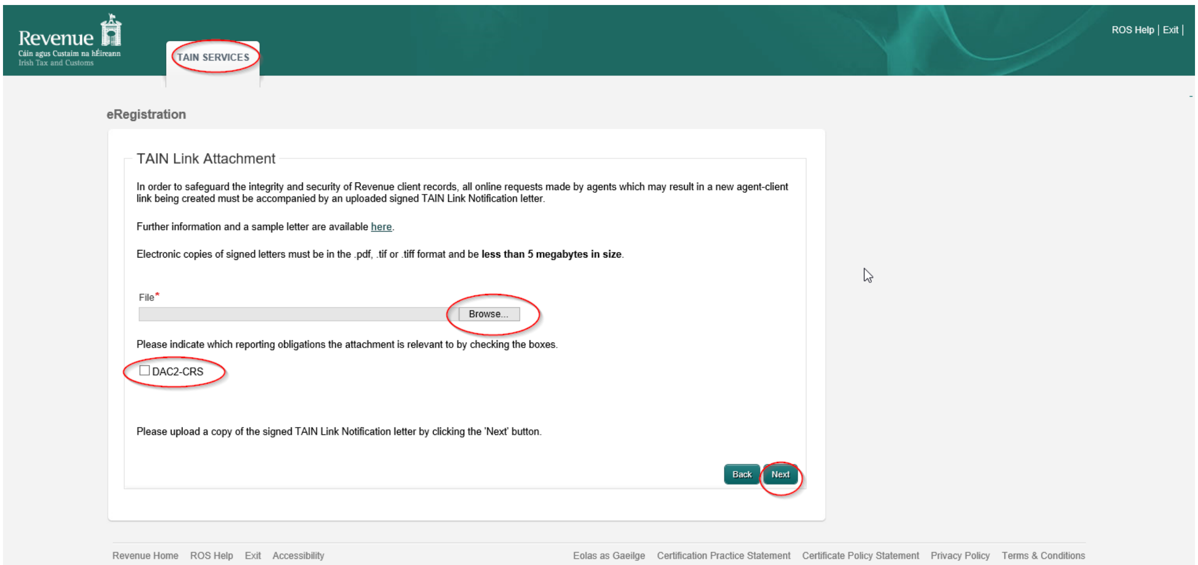


Figure 102: Agent add attachment screen

6.1.8 Click “Sign and Submit”.

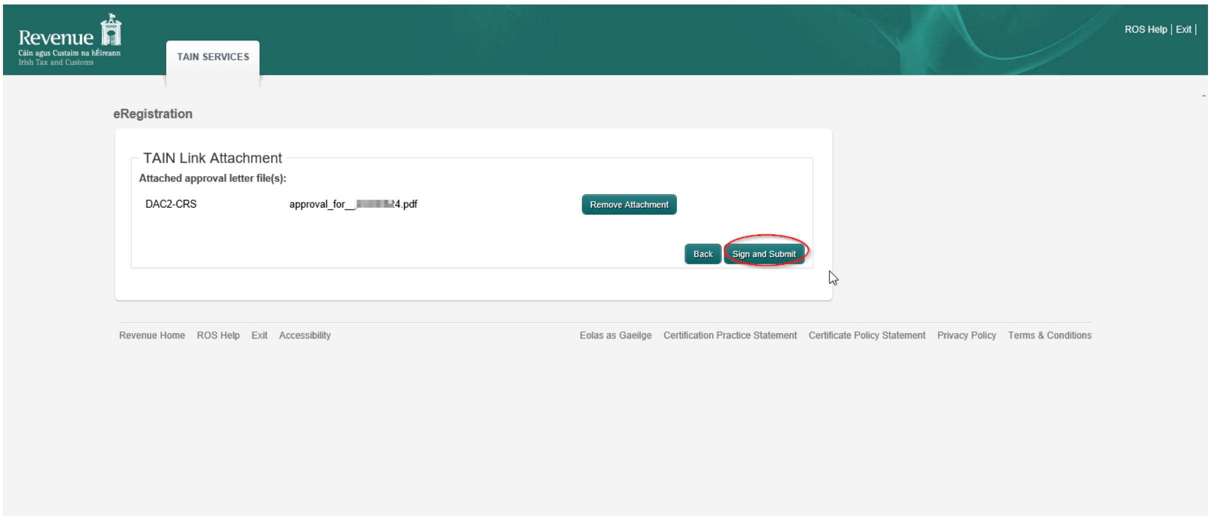


Figure 103: Agent sign and submit screen

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

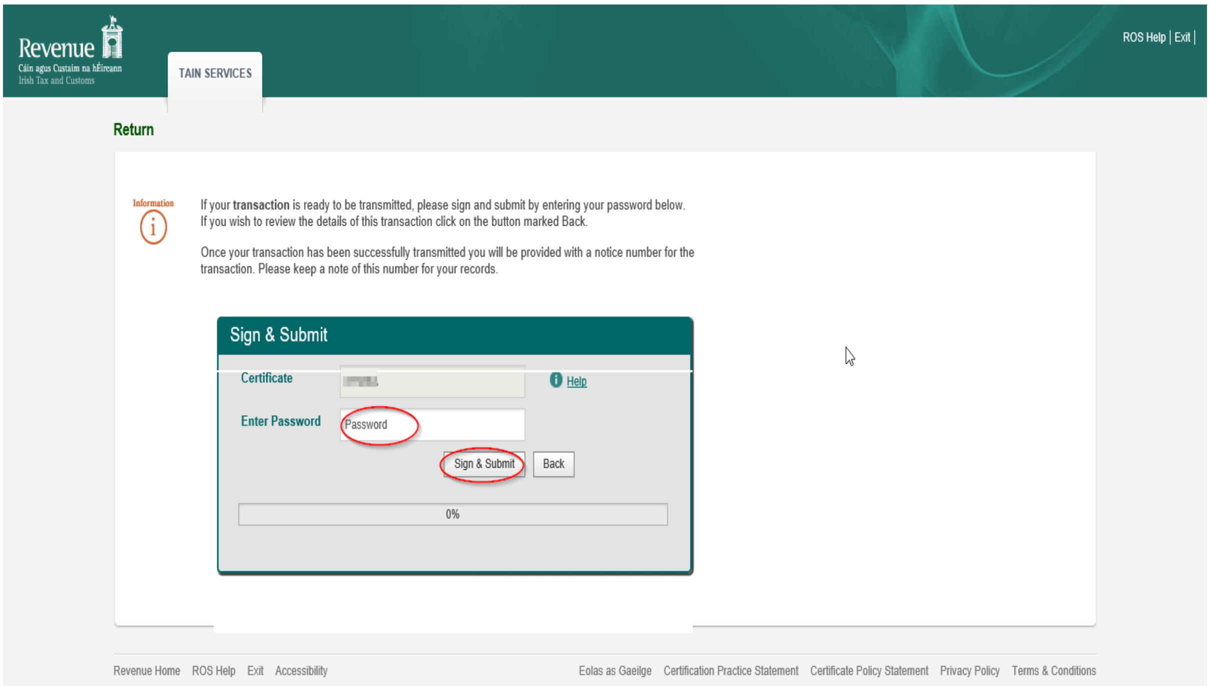


Figure 104: Agent sign and submit password screen

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”.

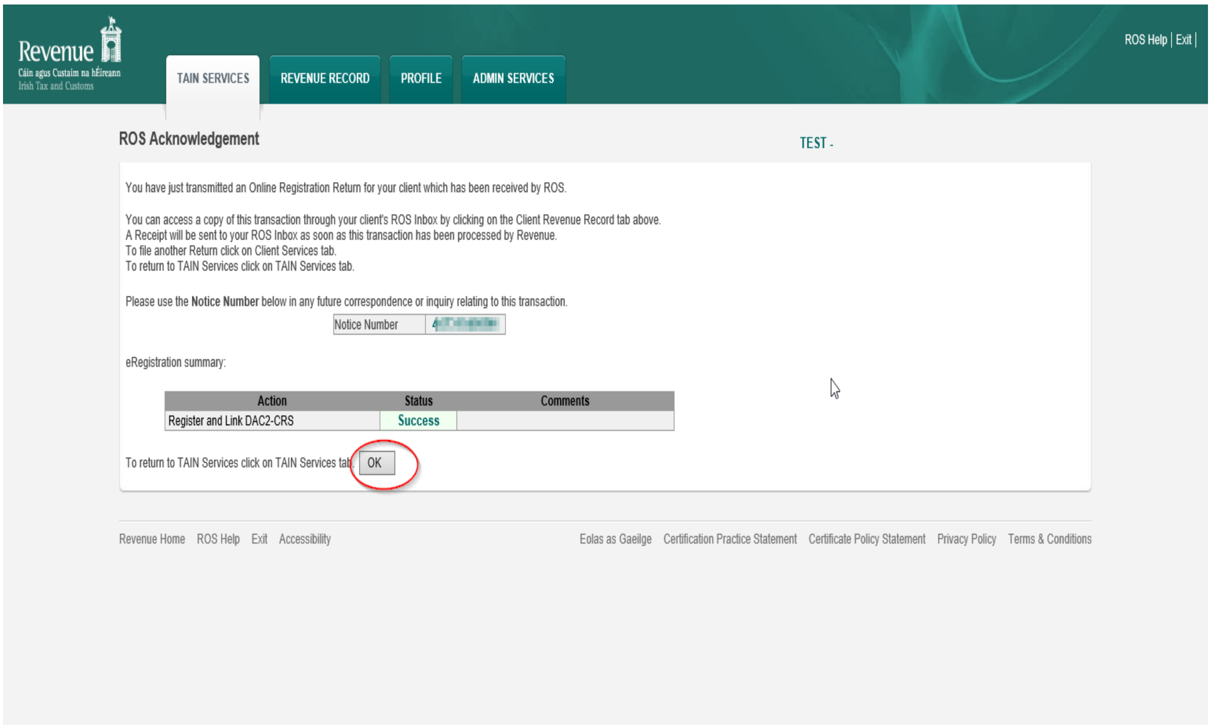


Figure 105: Agent acknowledgement screen

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.

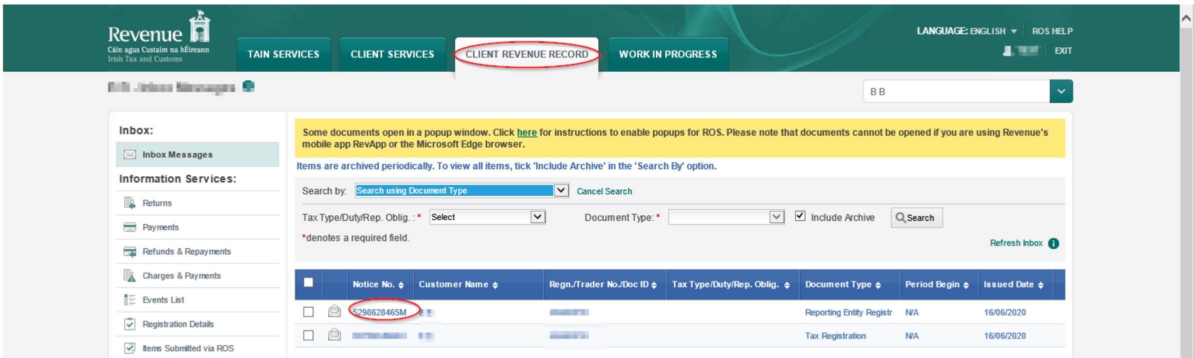


Figure 106: Agent Revenue Record screen

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

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

Notice Number: 5509195430L

Date Submitted: 11/04/2017

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name	TEST 1234

Registered Contact Details

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

DAC2-CRS Reporting Obligation Details

Registration Commencement Date	11/04/2017

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

Print

Figure 107: Agent registration confirmation screen

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

7. Appendix III – DAC2-CRS Additional Schema Guidance

7.1 CRS Naming Conventions

7.1.1 FI MessageRefID format

Element:	MessageRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>MS<FI_Message_uid>
Description:	• <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> FI’s Revenue customer number (Tax number or Reporting Entity registration number) • ‘MS’ indicates that this is a MessageRefID • <FI_Message_uid> A unique id for each message submitted to Revenue. The unique id could be a sequential number or a timestamp or another unique identifier of the FI’s choosing. In circumstances where MessageRefIDs are generated by disparate systems within a Financial Institution, and the MessageRefIDs are for use in messages that are to be submitted to Revenue, the MessageRefIDs should include a unique identifier for their system of origin within the <FI_Message_uid> element in order to ensure uniqueness of the MessageRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at the Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the MessageRefID within the namespace for that Financial Institution. Note: the term ‘message’ refers to what is also often called a ‘file’ or a ‘return’.

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

Example 2 - FI_Message_uid is a timestamp

Message sent by an FI

20163346602FHMS1472142039115

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

1472142039115 is the unique Message_uid for this message

Example 3 - FI_Message_uid is generated from disparate systems within a FI and using a sequential number

First message sent by an FI from 'System A'

20163346602FHMSSysA0001

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

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

Second message sent by an FI from 'System A'

20163346602FHMSSysA0002

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

20163346602FHMSSysB0001

Example 2 - FI_Message_uid is a timestamp

Message sent by an FI

20163346602FHMS1472142039115

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

1472142039115 is the unique Message_uid for this message

Example 3 - FI_Message_uid is generated from disparate systems within a FI and using a sequential number

First message sent by an FI from 'System A'

20163346602FHMSSysA0001

Where:

2016 is the year of the reporting period

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

MS indicates that this is a MessageRefID

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

Second message sent by an FI from 'System A'

20163346602FHMSSysA0002

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

20163346602FHMSSysB0001

7.1.2 FI DocRefID format for use within the ReportingFI Element

Element:	DocRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>FI<ReportingFI_uid>
Description:	• <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> FI’s Revenue customer number (Tax number or Reporting Entity registration number) • ‘FI’ indicates that this is a DocRefID for use within the ReportingFI Element • <ReportingFI_uid> A unique id for each ReportingFI Element. This could be a sequential number or a timestamp or another unique identifier of the FI’s choosing. In circumstances where DocRefIDs are generated by disparate systems within a Financial Institution, and the DocRefIDs are for use in messages to be submitted to Revenue, the DocRefIDs should include a unique identifier for their system of origin within the <ReportingFI_uid> element in order to ensure uniqueness of the DocRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at a Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the DocRefID within the namespace for that Financial Institution.

Examples:	**Example 1 DocRefID within the ReportingFI Element is a sequential number** **DocRefID for first message sent by an FI** 20163346602FHFI0000000001 **Where:** 2016 is the year of the reporting period 3346602FH is the FI's Revenue customer number (Tax number or Reporting Entity registration number) FI indicates that this is a DocRefID for use within the ReportingFI Element 0000000001 is the unique id for the ReportingFI Element Where a subsequent message is sent by the FI to correct details within the ReportingFI Element, a new DocRefID within the ReportingFI Element should be included. The format of the DocRefID, using a sequential number, should be as follows: 20163346602FHFI0000000002 [5]

[5] OECD issued CRS schema

Example 2 DocRefID within the ReportingFI element is a timestamp

20163346602FHFI1472142039115

Where:

2016 is the year of the reporting period

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

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

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

First message sent by an FI from 'System A'

20163346602FHFISysA0000000001

Where:

2016 is the year of the reporting period

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

FI indicates that this is a DocRefID for use within the ReportingFI Element
SysA indicates that this message was generated by System A 0000000001 is the unique id for this ReportingFI Element
Where a subsequent message is sent by the FI from 'System A', correcting a detail within the ReportingFI Element according to the correction process and including a new DocRefID within the ReportingFI Element, the DocRefID (using a sequential number) should be as follows:

20163346602FHFISysA0000000002

7.1.3 FI DocRefID format for use within the AccountReport Element

Element:	DocRefID
Datatype:	xsd:string
Pattern:	<reporting_year><FI_Revenue_customer_number>AR<AccountReport_uid>
Description:	• <reporting_year> Year of the reporting period • <FI_Revenue_customer_number> FI's Revenue customer number (Tax number or Reporting Entity registration number) • 'AR' indicates that this is a DocRefID for use within the AccountReport Element • <AccountReport_uid> A unique id for each AccountReport Element. This could be a sequential number or another unique identifier of the FI's choosing. In circumstances where DocRefIDs are generated by disparate systems within a Financial Institution, and the DocRefIDs are for use in messages to be submitted to Revenue, the DocRefIDs should include a unique identifier for their system of origin within the <AccountReport_uid> element in order to ensure uniqueness of the DocRefID. Financial Institutions may submit multiple messages to Revenue, for example a message may be submitted for each department or book of business in operation at a Financial Institution and the inclusion of a unique identifier for the system of origin will ensure the uniqueness of the DocRefID within the namespace for that Financial Institution.

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

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

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

20163346602FHARSysA0000000001**Where:**

2016 is the year of the reporting period

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

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

SysA indicates that this message was generated by System A 0000000001 is the unique id for this AccountReport Element
The second AccountReport Element within the same message includes the following DocRefID:

20163346602FHARSysA0000000002

Where:

2016 is the year of the reporting period

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

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

SysA indicates that this message was generated by System A 0000000002

is the unique id for this AccountReport Element

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

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

20163346602FHARSysB0000000001

Where:

2016 is the year of the reporting period

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

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

SysB indicates that this message was generated by System B

0000000001 is the unique id for this AccountReport Element

7.2 CRS XML forbidden and restricted characters

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

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

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

Character	Description	Entity Reference
>	Greater Than	>
'	Apostrophe	'
"	Quotation Mark	"

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

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

7.3 ROS Valid Characters

Only the following characters are permitted:

a b c d e f g h i j k l m n o p q r s t u v w x y z
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
0 1 2 3 4 5 6 7 8 9
á é í ó ú Á É Í Ó Ú
£ $ € % & * - + = ( ) < > : ; , . “ ‘ @ ~ # ? ! / \

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

7.4 XML Schema Version 2.0 update

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

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

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

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

7.5 Rescountrycode – Passive NFEs(Non-Financial Entity) 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.

7.6 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".

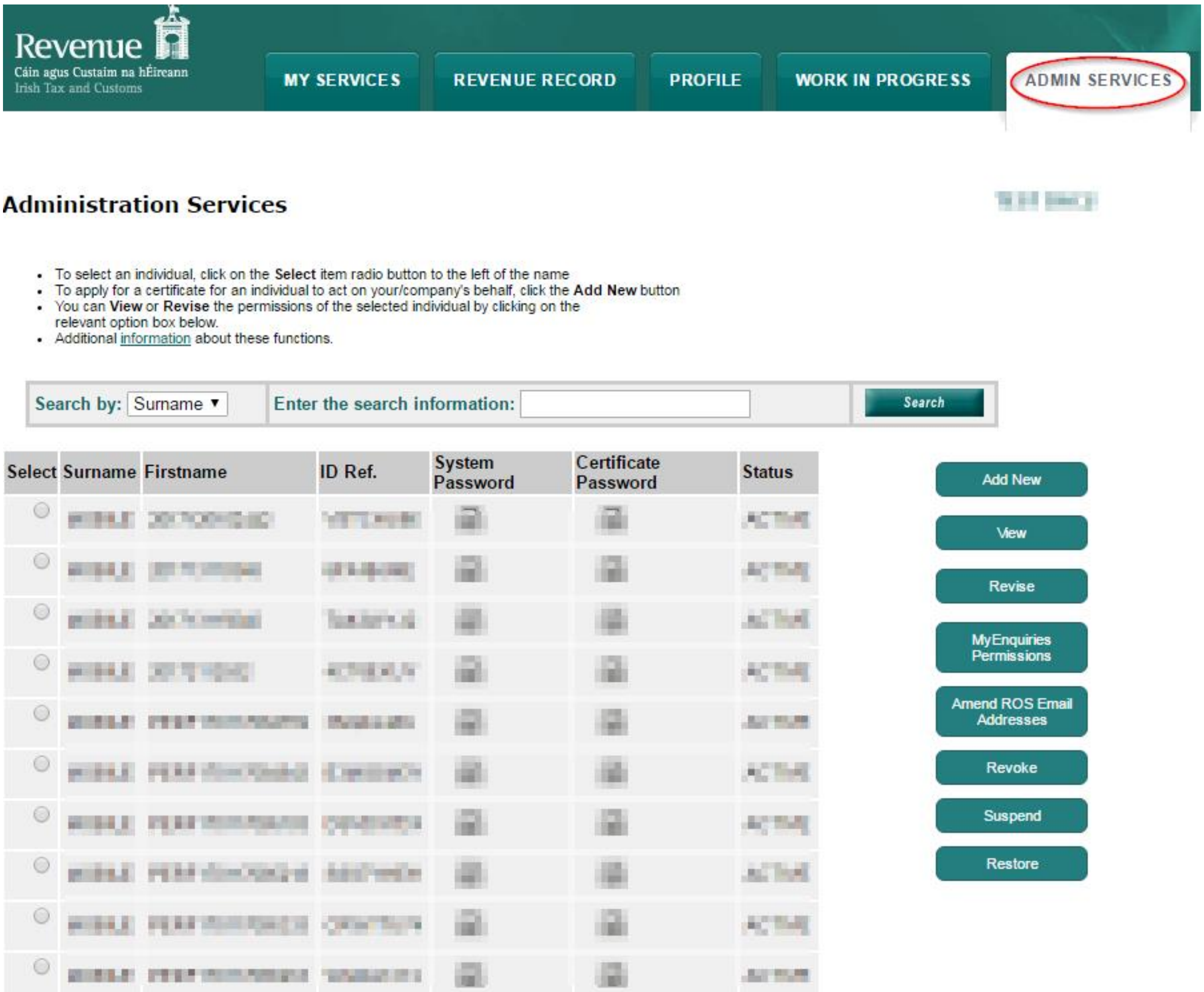


Figure 108: ROS Admin Services screen

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

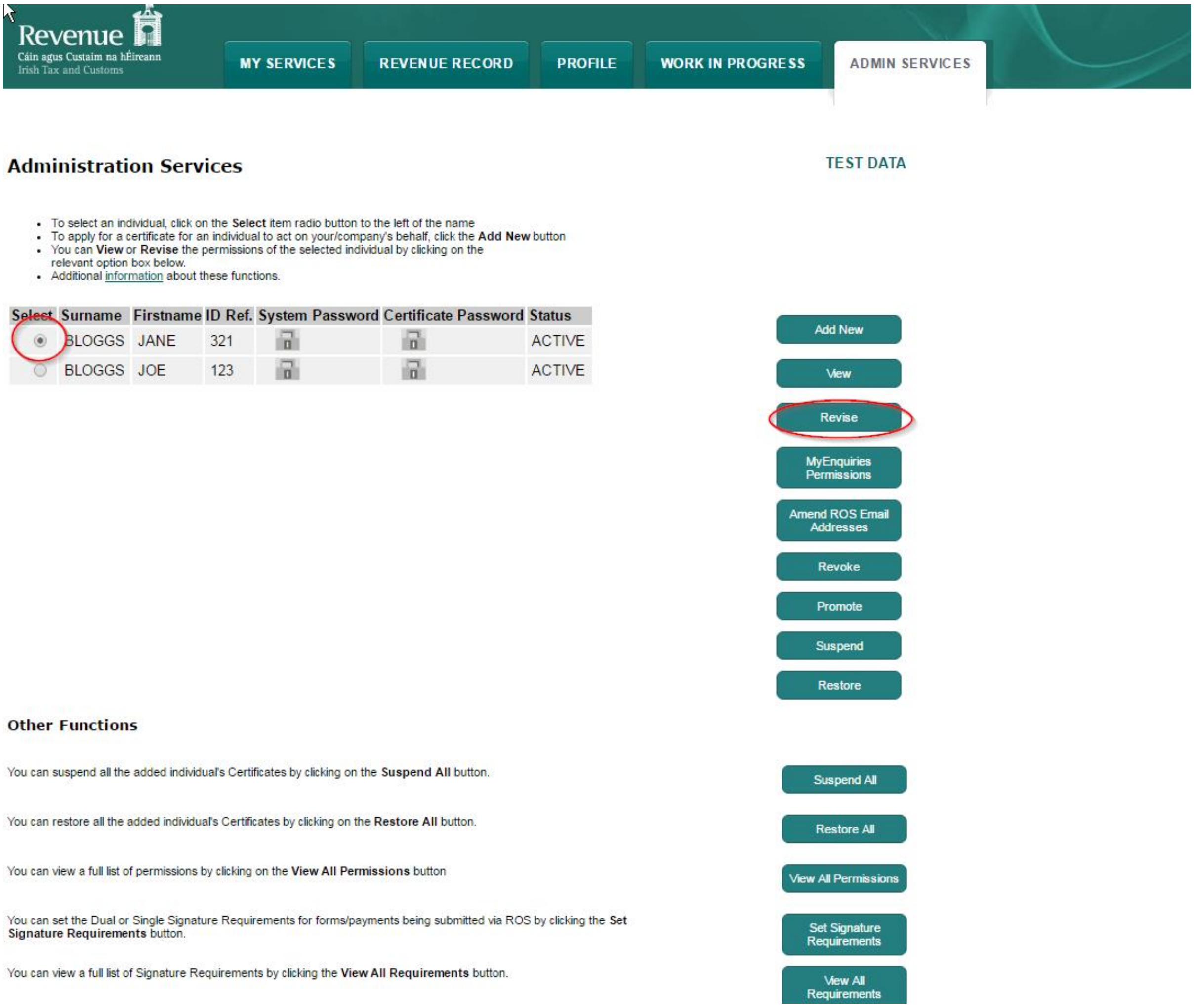
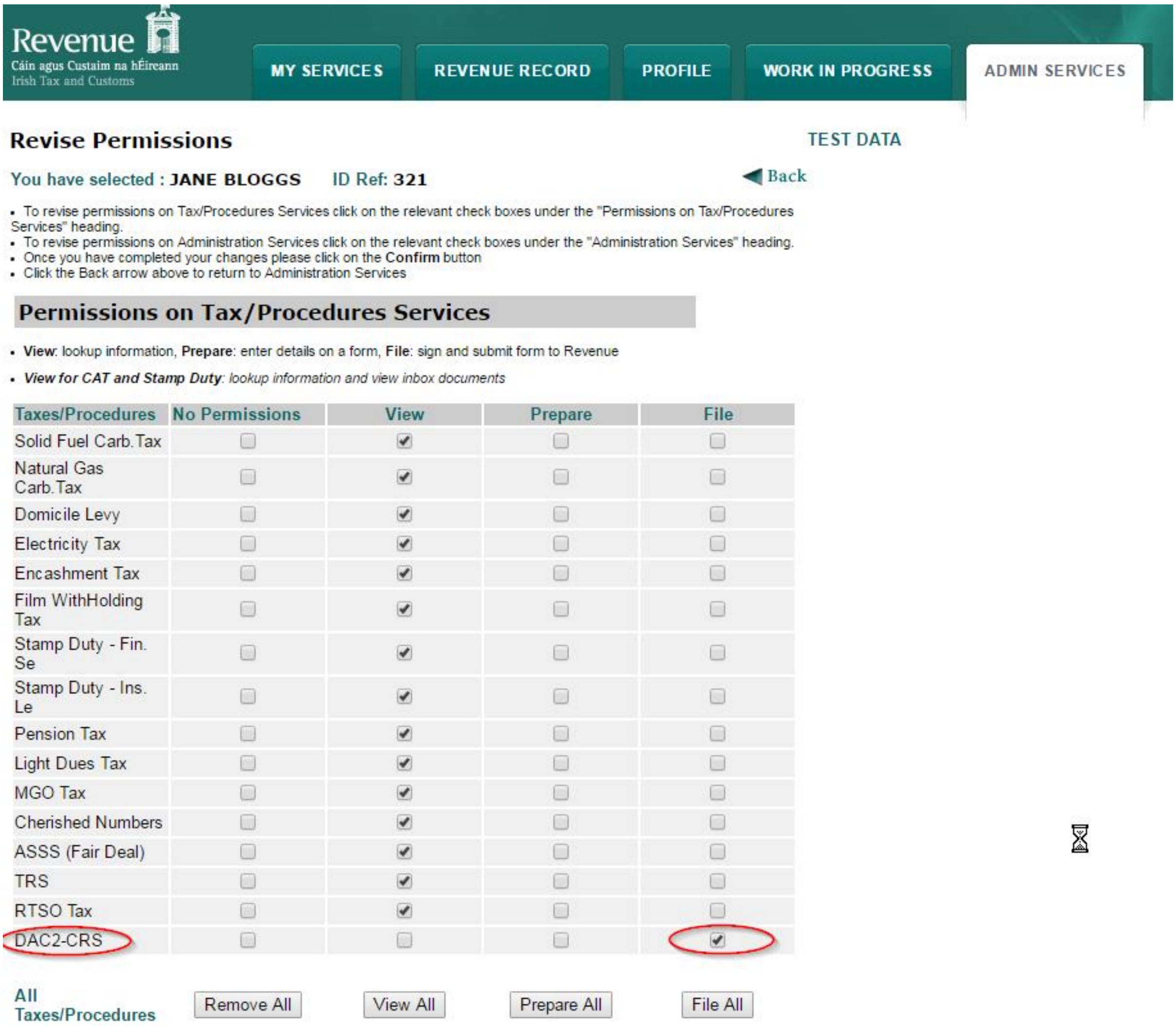


Figure 109: Revise ROS permissions screen

8.4 Select the Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

Revise Permissions TEST DATA

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

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

Permissions on Tax/Procedures Services

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

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

Figure 110: Revise ROS permissions screen

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

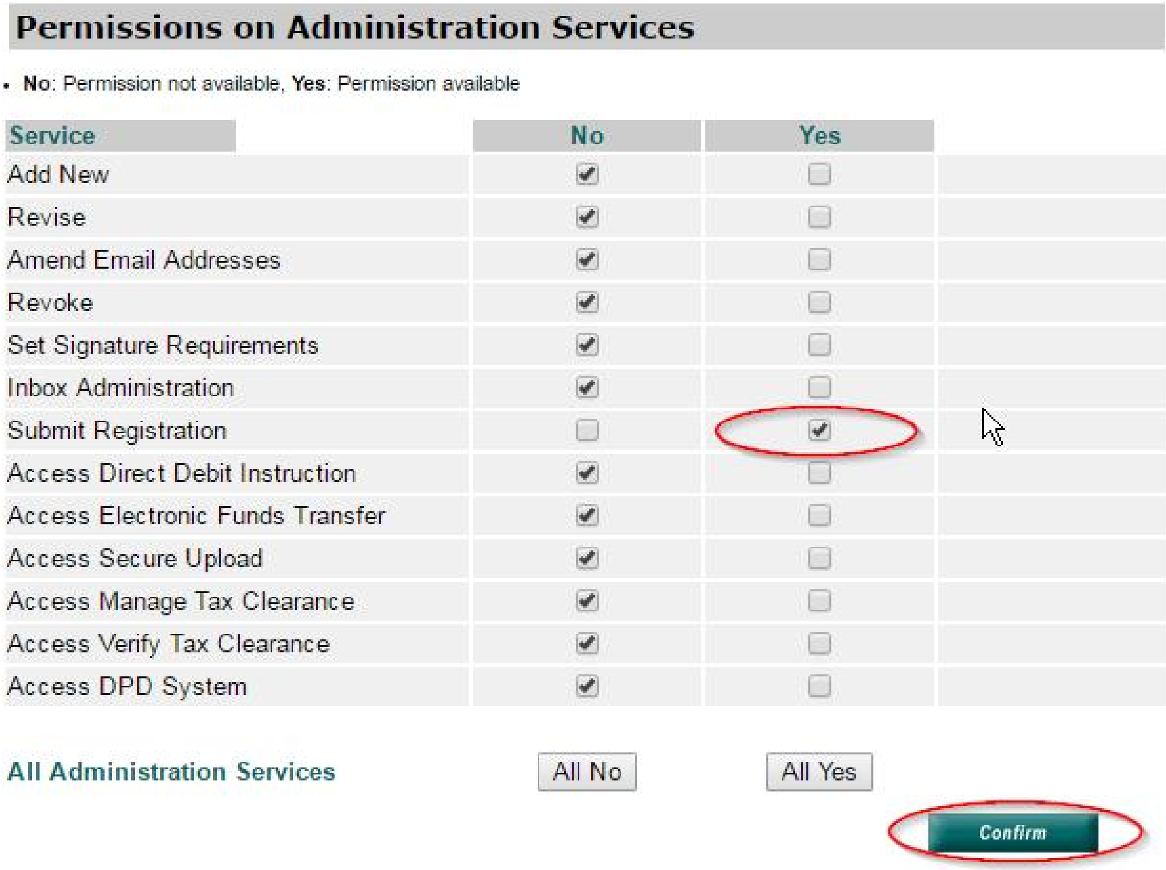


Figure 111: Revise ROS permissions screen

The following screen confirms permissions.

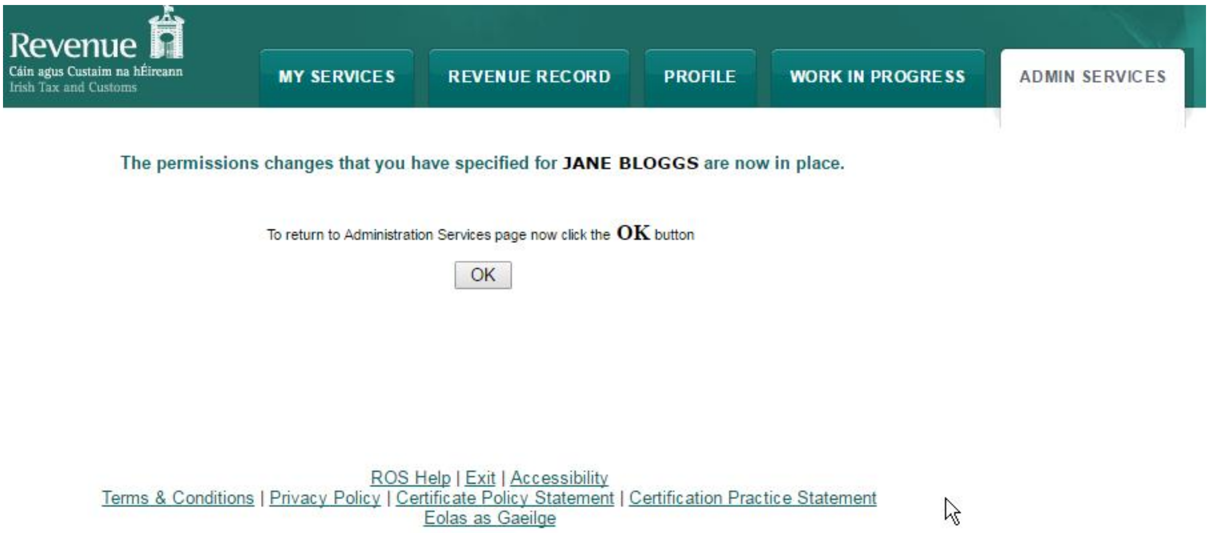


Figure 112: ROS permissions confirmation screen

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

9 Appendix V – ISO Country Codes

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

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