Filing Guidelines for DAC2-Common Reporting Standard (CRS)

Part 38-03-26

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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.

Revenue	JE RECORD PROFILE	WORK IN PROGRESS		GAEILGE ENGLIS	H ROSHELP TEST EXIT
				No current tax clearance	e certificate.
My Frequently Used Services				Add a service 🕂	^
MyEnquiries					
File a Return					
Complete a Form On-line			13		~
Upload Form(s) Completed Off-line					~
Payments & Refunds					
Submit a Payment					~
Manage Bank Accounts					~
Other Services					
MyEnquiries	Drivers & Passeng	gers with Disabilities	Mobile Acc	ess	
Manage Tax Clearance	eRepayment Clair	ms	Receipts T	racker	
Verify Tax Clearance		0.10.1	Download	Pre-populated Returns	
Manage Reporting Obligations	Letter Of Residen	ce	<u>Secure Up</u>	load/Download Service	

Figure 1: Customer My Services screen

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

Revenue	ES REVENUE RECORD F	PROFILE WORK IN PROGRESS	ADMIN SERVICES	ROSI
eRegistration	R.			RÓS PRÓJÉCT LTD
crogionation	Registration Options			Your Requests (0)
Manage Your Reporting Obligations and Agent Links Notes:	FATCA - FATCA Status: Not Registered		Register	
requests to 'Your Requests' area.	DAC2-CRS - DAC2-CRS Status: Not Registered		Register	
this screen after completing each request form. Items in the Your Requests' area will not be processed until the Submit process is completed.	DAC4-CbC - DAC4-CbC Status: Not Registered		Register	2
				Once you add a registration to your requests you will be able to submit.

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.

DAC2-CRS Registration	
* Denotes a required field	
Registration Date (DD/MM/YYYY) *	07/10/2016
× Cancel	Add To Your Requests

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".

						ROS Help Exit
WY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE	
T.						HE TEXT NUME I TO IT MANE 2. PROVIDED
Registration	Options					Your Requests (1)
FATCA - FAT Status: Not Regis	TCA stered			Register	>	Register DAC2-CRS
DAC2-CRS Status: In Reque	S - DAC2-CRS					Edit Cancel
DAC4-CbC Status: Not Regit	- DAC4-CbC stered			Register	>	
	ß					Once you add a registration to your requests you will be able to submit
						Submit >

Figure 4: Customer submit registration screen

1.1.6 Click "Sign and Submit".

eRegistration	
Summary	
DAC2-CRS Reporting Obligation (New)	
	Back Sign and Submit >

Figure 5: Customer sign and submit screen

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

Revenue Cáin agus Custaim na hf Irish Tax and Customs	fireann MY SERVICE	ES REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES
Return	1				
Information	If your transaction is ready If you wish to review the de Once your transaction has b transaction. Please keep a r Sign & Submit	to be transmitted, please sign tails of this transaction click or been successfully transmitted y note of this number for your rec	and submit by en n the button marke you will be provide cords.	tering your password below. ed Back. ed with a notice number for t	he
	Certificate Enter Password	Test61200805 Password	n & Submit B	1 Help	
		0%			

Figure 6: Customer sign and submit password screen

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

Cáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE REC	DRD PROFILE	WORK IN PROGRESS	ADMIN SERVICES
ROS Acknowledgement					
You have just transmitted an Onl You can access a copy of this tra A Receipt will be sent to your RC To file another Return click on the Please use the Notice Number	ine Registration Retur insaction through your OS Inbox as soon as th e My Services tab.	m which has been real ROS Inbox by clickir is transaction has be	ceived by ROS. Ig on the Revenue Re en processed by Rev	ecord tab above. enue.	
	Notic	e Number 57	41814425G		
eRegistration summary:					
4	Action	Status		Comments	
		0			

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.

Revenue	RVICES		REVENUE RE	CORD PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE	LANGU. LANGU	AGE: ENGLISH NAME 1 TEST	v ROSHEI NAME2 EX
MS TEST NAME 1 TEST NAME	E 2 - Ini	oox I	Messages (D						
- OPTIONS	Sea	rch by	Select Search	Method	•				√iew Latest	Messages 🚯
🖂 Inbox Messages	-				4					
Q Document Search	-		Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
Q PAYE and USC P2C Details			4198776979D	MS TEST NAME 1 TEST NAME 2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
Q Search Stamp Duty returns		Ô	5913107203D	MS TEST NAME 1 TEST NAME	PERSONAL A		Reporting Entity Registr	N/A	25/04/2017	N/A
Q Stamp Duty Third Party Search		Ô		Television of the second			(bearing) and a	1000	-	-
Returns		Ø	COLUMN 2	permetrosas tear usas		personal line	042-080	144	index (in)	-
Payments										

Figure 8: Customer Revenue Record screen

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

	() ()	
Notice Number: 5741814425G	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	
PI	ease use ROS Notice Number for any further correspondence or inquiry related to this transaction	
	Print >	

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.

Find Clients
You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.
Client Search Your Client List
Search by registration number: You can access and export your full list of clients here.
View Client List Export Client List
Select a tax type Or you can display all new clients from a certain date.
Enter registration no. Search → Enter date Display P
Search by nome
Enter surname Search +
Manage Tax Registrations
Manage Client Registrations Register New Revenue Customer
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client hadmas an existing tax number, incl PAYE. You can now register new individuals, companies, partnerships and trusts with Revenue.
Tax Registrations Obligations Register New Revenue Customer 1
Select a tax type * Enter registration no.
Enter name Select tax type
Kejistel ker Kepologi Likoj 🛎
Manage 🔶
Properties Find Properties
Properties Find Properties You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List
Properties Find Properties You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Listend Form(c). Completed Offline.
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3SL file and any of the Pinancial or Withholding taxes through Client Services.
Properties Find Properties You can life and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Services. Select a return type
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client services. Exercise *
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a P35L file and any of the Financial or Withholding taxes through Client Select a return type. •
Properties Find Properties You can life and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withhoking taxes through Client services. Select a return type * Agent Employer Services
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Pinancial or Withholding taxes through Client Services Select a return type:: * Agent Employer Services Request RPNs by tile upload
Properties Find Properties You can like addow pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Pinancial or Withholding taxes through Client Services Agent Employer Services Request RPNs by file upload Others Services
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withhoking taxes through Client services Select a return type * Agent Employer Services Submit payroll by file upload Other Services Submit payroll by file upload
Properties Find Properties Vou can lise and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select Temployer Services Request RPNs by file upload Other Services MyEnquiries P2C Search
Properties Find Properties Vou can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3SL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3SL file and any of the Financial or Withholding taxes through Client Agent Employer Services Request RPNis by file upload Other Services MyEnguines MyEnguines MyEnguines MyEnguines Mobile Access Yow Property History.
Properties Find Properties You can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3SL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3SL file and any of the Financial or Withholding taxes through Client Agent Employer Services Request RPNs by file upload Other Services MyEnguries MyEnguries Manage Financial Statements Upload Multiple Financial Statements
Properties Find Properties Vou can like and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file and any of the Financial or Withholding taxes through Client Select the type of return from the drop-down list to upload a return completed offline. You can upload a PSSL file upload Agent Employer Services Request RPNs by file upload Other Services Manago Financial Statements Upload Multiple Financial Statements Upload Multiple Financial Statements Upload Multiple Financial Statements

Figure 10: Tain Services screen

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

		No current tax clear	ance certificate.
File a Return			
Complete a Form Online			~
Upload Form(s) Completed Offline			~
		2	_
Payments & Refunds			
Submit a Payment			~
Manage Bank Accounts			~
Other Services			
Manage Tax Clearance	Drivers & Passengers with Disabilities	Download Pre-populated Returns	
Verify Tax Clearance	eRepayment Claims	Secure Upload/Download Service	
Manage Financial Statements	VRT Certificate of Conformity	VAT MOSS	
Manage Reporting Obligations	VRT EU Leased Vehicle - Leasee		
	Latter Of Tax Residence		
Manage Tax Registrations	Letter OF Tax Residence		
Manage Tax Registrations Charities and Sports Bodies eApplication	Retrieve Letter Of Tax Residence Records		
Manage Tax Registrations Charities and Sports Bodies eApplication	Retrieve Letter Of Tax Residence Records Capital Gains Clearance		

Figure 11: Agent Manage Reporting Obligations screen

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

Revenue		CLIENT SERVICES CLIENT REVENUE RECORD	WORK IN PROGRESS			ROS Help Exit
	eRegistration					
		Registration Options			Your Requests (0)	
	Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple	Share Schemes Reporting - ssR You are not linked to this reporting obligation		Select Action >		
	requests to 'Your Requests' area. You will be brought back to this screen after completing	FATCA - FATCA You are not linked to this reporting obligation		Select Action 🔰		
	each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is compiled.	DAC2-CRS - DAC2-CRS You are not linked to this reporting obligation		Select Action >	La .	
	completed.	DAC4-CbC - DAC4-CbC You are not linked to this reporting obligation		Select Action 🔪		
					You need to submit this request in order for this transaction to be processed.	
	Revenue Home ROS Help Exit	t Accessibility	Eolas as Gaeilge	Certification Practice Statement Certif	licate Policy Statement Privacy Policy 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.

Revenue	TAIN SERVICES	CLIENT SERVICES CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
	eRegistration				0
		Registration Options		Your Requests (0)	
	Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple	Share Schemes Reporting - ssR You are not linked to this reporting obligation	Select Action >		
	requests to 'Your Requests' area. You will be brought back to this screen after completing	FATCA - FATCA You are not linked to this reporting obligation	Select Action >		
	each request form. Items in the 'Your Requests' area will not be processed until the Sudmit processed	DAC2-CRS - DAC2-CRS	Select Action 🗲	G.	
:	completed.	You are not linked to this reporting obligation	Add and link to a new resistration Link and cease an existing resistration Link only to an existing resistration		
		DAC4-CbC - DAC4-CbC You are not linked to this reporting obligation	Select Action >		
				You need to submit this request in order for this transaction to be processed.	
	Revenue Home ROS Help Exi	t Accessibility	Eolas as Gaeilge Certification Practice Statement Certifi	licate Policy Statement Privacy Policy Terms & Conditions	

Figure 13: Agent DAC2-CRS registration screen

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

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS	ROS Help Exit
e	eRegistration	1.1000
	Request Confirmation	
	A You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.	
	Electronic copies of signed letters must be in the .pdf. tilf or .tilf format and be less than 5 megabytes in size.	
	Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.	
	Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.	
	Contrm >	
	Revenue Home ROS Help Exit Accessibility Eolas as Gaelige Certification Practice Statement Certificate Policy Statement Privacy Policy	Terms & Conditions

Figure 14: Agent DAC2-CRS confirmation screen

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

Revenue	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS					ROS Help Exit
eRegi	stration								E. KENDO
Reven	DAC2-CRS Registr Denotes a required field Registration Date (DD/M K Cancel	ation MYYYYY)*		Eolas as Gaelige	Certification Practice Statement	Certificate Policy Statement	Privacy Policy	Terms & Conditions	

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".

	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS			
eRegist	tration						
		Registration Optic	ons				Your Requests (1)
Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple	ge Your Reporting ations and TAIN Links :: nay add multiple	Share Scheme You are not linked to the	s Reporting - ssr is reporting obligation		Select Action 🔰		Register DAC2-CRS
reque area. You w this so	sts to 'Your Requests' rill be brought back to creen after completing	FATCA - FATCA You are not linked to the	is reporting obligation		Select Action 💙		Edit Cancel
each i Items area v until ti	request form. in the 'Your Requests' vill not be processed he 'Submit' process is	DAC2-CRS - DA Status: In Requests	C2-CRS			6	
compl	eted.	DAC4-CbC - DA You are not linked to the	C4-CbC is reporting obligation		Select Action >		
							You pood to submit this request in order for this
							transaction to be processed.

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).

	ORD WORK IN PROGRESS		ROS Help Ext
eRegistration			1-0000
Summary			
DAC2-CRS Reporting Obligation (New)			
The option to generate a Consent letter that can be signed by your client and a copy retained on your recome the "Generate Client Consent Letter" botton to generate a Consent Letter in respect of the registrations ing be generated in PDP format. To view this Letter, you will need at least Adobe Reader version 8 0 or a similar version of dode Reader in watching for the State for the State St	cords is displayed below. Click put for your client.The letter will r .PDF Reader. The latest	Da	
Generale Client Connent Letter	K Back Next >		
Revenue Home ROS Help Exit Accessibility	Eolas as Gaelige Certification P	ractice Statement Certificate Policy Statement Privacy Policy	erms & Conditions

Figure 17: Agent generate consent letter



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

DAC2-CRS Reporting Obligation (New) —

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

Signed	(Agent) Date	
--------	--------------	--

Signed (Client) Date

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".

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS	ROS Helle Exit
eRegistration		11 - Pointer
Summary		
DAC2-0	CRS Reporting Obligation (New)	
The option on the "General be generated in version of Adob	on to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click rate Client Consent Letter buildon to generate a Consent Letter in respect of the registrations input for your client. The letter will in PDF format. To view this Letter, you will need al least Adobe Reader version 8.0 or a similar PDF Reader. The latest doe Reader in available for free from the following line. <u>Download Adobe Reader</u> .	4
	Generate Client Consent Letter	
	Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification	Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 19: Agent consent letter screen

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

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVEN	IVE RECORD WORK IN PROGRESS				ROS Help Exit
eF	egistration TAIN Link Attachment In order to safeguard the integrity and security of Revenue client records, fish being created most be accompanied by an upbasked signed TAIN Link Further information and a sample letter are available <u>here</u> . Electronic copies of signed letters must be in the .pdf, .tlf or .tlf format and Fat- Please indicate which reporting obligations the attachment is relevant to b DAC2-ORS Please upload a copy of the signed TAIN Link Notification letter by clicking	all online requests made by agents which m Notification letter. I be less than 5 megabytes in size. Browse c decking the boxes.	ay result in a new agent-client	L3		
R	venue Home ROS Help Exit Accessibility	Eolas as Gaeilge	Certification Practice Statement	Certificate Policy Statement	Privacy Policy Terms & Conditions	

Figure 20: Agent upload agent link screen

2.1.12 Click "Sign and Submit".

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
el	Registration			11.000000
	TAIN Link Attachment Attached approval letter file(s): DAC2-CRS approval_for	Renove Alladreed Back Sign and Solom	Þ	
F	Revenue Home ROS Help Exit Accessibility	Eolas as Gaelige Certification Practice Statement Ce	rtificate Policy Statement Privacy Policy Terms & Conditions	

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".

Revenue	TAIN SERVICES CLIENT REVENUE RECORD WORK	IN PROGRESS		ROS Help Exit
Return				
idenar L	If your transaction is ready to be transmitted, please sign and submit by entering yo If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a transaction. Please keep a note of this number for your records. Sign & Submit	our password below. I notice number for the	R	
	Certificate		~	
Revenue He	ume ROS Help Exit Accessibility Ed	las as Gaelige Certification Practice Statement	Certificate Policy Statement Privacy Policy Terms 8	& Conditions

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".

Revenue	TAIN SERVICES REVENUE RECORD	PROFILE ADMIN SERVICES		N	ROS Help Ext
	ROS Acknowledgement			1177 - 1494 BIR	
	You have just transmitted an Online Registration Return for your You can access a copy of this transaction through your direrts R Ancepted this reveals for the online of a soon a set to the transact To the another Return cick on Clent Services tab. To return to TAIN Services cick on TAIN Services tab. Notice Number Registration summary: <u>Action</u>	client which has been received by ROS OS inbox by clicking on the Client Reve Son has been processed by Revenue. Ince or inquiry relating to this transaction Status Come Status Come	nue Record tab above.	l⊋	
	To return to TAIN Services click on TAIN Services to OK Revenue Home ROS Help Exit Accessibility		Eolas as Gaeilge Certification Practice Statemen	Certificate Policy Statement Privacy Policy Te	rms & Conditions

Figure 23: Agent DAC2-CRS confirmation screen

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

Revenue	SERVICES REVENUE RECO	RD PROFILE	ADMIN SERVICES			LAN	iguage: English	▼ ROSHELP
All Clients - Inbox Messages	; 0					Search Clients		~
Inbox:	Some documents open in a	popup window. Click	k <u>here</u> for instructions to e	nable popups for ROS	. Please note that documents	cannot be opened	if you are using R	evenue's
🖂 Inbox Messages	Items are archived periodical	lly. To view all items	tick 'Include Archive' in th	e 'Search Ry' ontion				
Information Services:	Cooreb by Sooreb using Dee	umont Tune		-				
Dutstanding Returns		and type	Cancer Search					
Request Statement of Accounts	Tax Type/Duty/Rep. Oblig. : *	Select	Document	Type:	✓ Include A	Chive Q Search		
Properties Submitted via ROS	denotes a required nero.						Refre	sh Inbox 🚹
_	Notice No. ¢	Customer Name 👳	Regn./Trader No./Doc ID ¢	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig. 💠	Document Type 💠	Period Begin 👳	Issued Date 💠
? Overview Try our online Demos	40421200420	1001	Subjection in the local state	No		Reporting Entity Registr	N/A	22/07/2020
		10	1988.	No		Reporting Entity Registr	N/A	29/06/2020
		e		Yes		Reporting Entity Registr	N/A	29/06/2020
				Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
		10222	Steven a	Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
			and the second se	Vee	Income Tex	EODM11	01/01/2010	25/06/2020
		10°		ics	income tax	TOWNTT	0110112013	25/06/2020

Figure 24: Agent Revenue Record screen

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

	Ċ r	
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	
рі	ease use ROS Notice Number for any further correspondence or inquiry related to this transaction Print >	n

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".

<form></form>	Find Clients					
<form></form>	You can file returns, make par	yments and manage ban	ik details for clients through Client S	Services. Select a client below t	o view their available Client Services.	
<form></form>	Client Search		Your Client List		Last 10 Clerks Accessed	
<form></form>	Search by registration number	r:	You can access and export yo	our full list of clients here.	 And a subscription 	
<form></form>	 Tax Registrations Re 	eporting Obligations	View Client List	Export Client List	- Contraction Contraction	
<form></form>	Select a tax type •				 In a minimum company 	
Image is not by more Image is not by more Image is not by more Mundang Ex Registrations Image is not by more is not by departing its mark and tax registrations Image is not by more is not by departing is not by departing its mark and tax registrations Image is not by more is not by departing is not by departing its mark and tax registrations Image is not by departing is not by departing its mark and tax registrations Image is not by departing is not by departing its mark and tax registrations Image is not by departing is not by departing its mark and tax registrations Image is not by departing is not by departing its mark and tax registrations Image is not by departing is not by departing its mark and tax registrations is not by departing is n	Enter registration no	Search 📤	Or you can display all new clie	ents from a certain date.	 Description of the second secon	
<form> Senter yr marre:</form>		Courton P	Enter date	Display 🔎	- The second sec	
Inter summe Manage Tax Registrations Manage Tax Registrations The uses the sponter brought and concept Agent/Client intos and tax registrations The registrations The registration role The registration role The registration role The registration role <td>Search by name:</td> <td></td> <td></td> <td></td> <td> No Providence No Providence </td> <td></td>	Search by name:				 No Providence No Providence 	
Name Name Properties The property tast Properties Expert Property tast	Enter surname	Search 🔶				
Name Description Property class Property class The many series of the ser	Manage Tax Registrati	ons				
Properties Properties Properties Properties Properties Properties Properties Properties Properties Properties Properties Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis Property Lis <td>Manage Client Registrat</td> <td>ions</td> <td></td> <td>Register New Revenue</td> <td>e Customer</td> <td></td>	Manage Client Registrat	ions		Register New Revenue	e Customer	
Pic Registrations Properties Find Properties Find Properties Find Properties Vou can also register new reporting entities. Register New Reporting Entity ▲ Properties Find Properties Find Properties Vou can the and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Export Property List Export Property List Export Property List Agent Employer Services Reguest RPNs by file upload Manage Financial Statements Uperusties Manage Financial Statements Uperust Statements	if your client had/has an existi	ing tax number, incl. PAY	E.	Revenue.	individuals, companies, partiersnips and trusts wit	
Select a task type Vou can also register new reporting entities. Register New Reporting Entity I Manage I Vou can also register new reporting entities. Register New Reporting Entity I Properties Subort Reporting To pay the Local Property Tax for the properties you manage. Click on New Property List to see the properties you can access. Vive Oraperty List Export Property List	 Tax Registrations Re 	porting Obligations		Register New Revenu	e Customer 🚢	
Enter name Select tax type Register New Reporting Entity a Properties Find Properties Via can the and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access. View Property List Expert Property List Select a roturn type • Submit payroll by file upbad Other Services Manage Financial Statements Manage Financial Statements Upbad Fornocial Statements	Select a tax type +	Enter registration r	10.	Manu and also emplotes and		
Manage + Properties Find Properties Fund rooperty Lati Export Property Lati Click on View Property Lati to see the properties you can access. View Property Lati Export Property Lati Export Property	Enter name	Select tax type	·	You can also register new r	reporting entities.	
Manage + Properties Find Property List For an adder pay the Local Property Tax for the properties you manage. Click or View Property List to see the properties you can access. View Property List Export Property List Export Property List Select the type of return from the drop-down list to upload of time. You can upload a PSSL file and an YSSL				Register New Repor	ting Entity	
Find Properties View Property List Export Property List Export Property List View Property List Export Property List Export Property List Upload Form(s) Completed Offline Export Property List Export Property List Select the type of return from the drop-down list to upload a return completed offline. You can upload a P3St, file and any of the Pinancial or Withholding taxes through Client Select areturn type • Select areturn type • Select Re Property List Submit payroll by file upload Other Services • Manago Financial Statements Yeo Search View Property History View Property History View Property Extrements View Property History	Manage 📥					
Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline. You can upload a P35L file and any of the Financial or Withholding taxes through Client Select a return type Select type MyEnguines MyEnguines MyEnguines MyEnguines View Prop	Manage + Properties					_
Select the type of return from the drop-down list to upload a return completed offline. You can upload a P35L file and any of the Financial or Withholding taxes through Client Select a return type Agent Employer Services Request RPNs by file upload Other Services MyEnquines MyEnquines Manage Financial Statements Upload Multiple Financial Statements	Manage → Properties Find Properties You can file and/or pay the Lo View Property List	ocal Property Tax for the Export Property L	properties you manage. Click on Vi	ew Property List to see the pro	perties you can access.	
Services Agent Employer Services Reguest RPNs by file upload Submit payroll by file upload Other Services MyEnguines MyEnguines Mobile Access Manage Financial Statements Mobile Access Upload Multiple Financial Statements Mobile Access Manage Financial Statements Mobile Access Manage Financial Statements Mobile Access	Manage → Properties Find Properties Vou can lite and/or pay the Le View Property List Uptoad Form(s) Compt	eted Offline	properties you manage. Click on Vi List	ew Property List to see the pro	perties you can access.	
Evence a return type	Manage → Properties Find Properties Visit and/or pay the Lo Visit With Property List Upload Form(s) Comple Select the type of refutin from	eted Offline	properties you manage. Click on Vi	ew Property List to see the pro-	perfiles you can access.	n
Agent Employer Services Request RPNs by file upload Submit payroll by file upload Other Services MyEnquiries P2C Search Manage Financial Statements Mobile Access Upload Multiple Financial Statements Veroperty History	Manage → Properties Find Properties Vou can the and/or pay the Le View Property List Upload Form(s) Compl Select the type of return from Services.	eted Offline the drop-down list to uple	properties you manage. Click on Vi ist oad a return completed offline. You	ew Property List to see the pro-	pertites you can access. y of the Financial or Withholding taxes through Clie	n
Agent Employer Services Submit payroll by file upload Request RPNs by file upload Submit payroll by file upload Other Services Mobile Access MyEnquiries P2C Search Mobile Access Manage Financial Statements View Property History Upload Multiple Financial Statements View Property History	Manage → Properties Find Properties Voi can lits and/or pay the Le View Property List Upload Form(s) CompPl Select the type of return from terrytore. Select a return type	eted Offline	properties you manage. Click on Vi ust	ew Property List to see the pro-	perties you can access. y of the Financial or Withholding laxes through Cile	nt
Agent Employer Services Request RPNs by file upload Submit payroll by file upload Other Services MyEnquiries Mobile Access Manage Financial Statements Upload Multiple Financial Statements Trust Register Functions Mobile Access	Manage → Properties Find Properties Voic an file and/or pay the Le View Property List Upload Form(s) Compil Select the type of return from Services. Select a return type	eted Offline the drop-down list to upk	properties you manage. Click on Vi Jat	ew Property List to see the pro-	perfiles you can access. y of the Financial or Withholding taxes through Cite	nt
Request RPNs by file upload Submit payroll by file upload Other Services Mobile Access MyEnquiries P2C Search Mobile Access Manage Financial Statements View Property History Upload Multiple Financial Statements View Property History	Manage ◆ Properties Find Properties Vou can the and/or pay the Le View Property List Upload Form(s) Compt Select the type of return from Select the type of return from Select a return type	ccal Property Tax for the Export Property L etect Offline the drop-down list to uple	properties you manage. Click on Vi .ist oad a return completed offline. You	ew Property List to see the pro-	perities you can access. y of the Financial or Withhoking taxes through Cile	nt
Submit payroll by like upload Other Services MyEnquiries P2C Search Manage Financial Statements View Property History Upload Multiple Financial Statements View Property History	Manage ◆ Properties Find Properties You can file and/or pay the Le View Property List Upload Form(s) Compl Select the type of return from betrices. Select the type of return from betrices. Select a return type Agent Employer Service	cal Property Tax for the Export Property L eted Offline the drop-down list to upk	properties you manage. Click on Vi usi	ew Property List to see the pro	perfles you can access. y of the Financial or Withhoking taxes through Clie	n
Other Services MyEnquiries P2C Search Mobile Access Manage Financial Statements View Property History Upload Multiple Financial Statements View Property History	Manage	eted Offline the arcp-down list to upk	properties you manage. Click on Vi Jat	ew Property List to see the pro-	perfiles you can access. y of the Financial or Withholding taxes through Cile	nt
Other Services MyEnquiries P2C Search Mobile Access Manage Financial Statements View Property History Uploed Multiple Financial Statements View Property History	Manage ◆ Properties Find Properties You can file and/or pay the Le View Property List Upload Form(a) Complexity Select the type of return from Services Belect a return type + Agent Employer Service Request RPNs by file uplo	eted Offline the drop-down list to uple res	properties you manage. Click on Vi iat	ew Property List to see the pro- can upload a P35L file and any Submit payroll by file u	perities you can access. y of the Financial or Withholding taxes through Clie	nt
MyEnquiries P2C Search Mobile Access Manage Financial Statements View Property History Upload Multiple Financial Statements View Property History	Manage ◆ Properties Find Properties Voi can file and/or pay the Le View Property List Upload Form(s) Compt Select the type of return from Services. Select a return type	eted Offline the drop-down list to upk res	properties you manage. Click on Vi ust	ew Property List to see the pro- can upload a P35L file and any Submit payroll by file u	perfles you can access. y of the Financial or Withholding taxes through Clie	01
Instruments Instruments View Property History Upload Multiple Financial Statements Trust Resister Functions Image Financial Statements	Manage → Properties Find Properties You can file and/or pay the Let View Property List Upload Form(s) Completion Select the type of return from Services. Belect a return type	eted Offline the drop-down list to upk	properties you manage. Click on Vi .ist oad a return completed offline. You	ew Property List to see the pro- can upload a P35L file and any Submit payroll by file u	perfiles you can access. y of the Financial or Withholding taxes through Cile	nt
Manage Financial Statements Upload Multiple Financial Statements Trust Register Functions	Manage Properties Find Properties You can file and/or pay the Le View Property List Upload Form(a) Compil Select the type of return from Services. Agent Employer Service Request RPNs by file uple Other Services MuEponities	eted Offline Export Property L eted Offline the drop-down list to upk was	properties you manage. Click on Vi ist	ew Property List to see the pro- can upload a P35L file and any Submit payroll by file u	perties you can access. y of the Financial or Withholding taxes through Cile upload	
Upload Multiple Financial Statements Trust Register Functions	Manage Manage Properties Find Properties You can the and/or pay the L View Property List Upload Form(s) Compl Select the type of return from Services. Select a return type Agent Employer Service Request RPNs by file uplo Other Services MyEnquiries	cal Property Tax for the Export Property L eted Offline the drop-down list to upk res	properties you manage. Click on Vi ust oad a return completed offline. You <u>P2C Search</u>	ew Property List to see the pro-	perfles you can access. y of the Financial or Withholding taxes through Clie upload	1
Trust Register Functions	Manage + Properties Find Properties You can file and/or pay the Le You can file and/or pay the Le You we Property List Upload Form(s) Compl Select the type of return from Services. Select a raturn type	eted Offline the drop-down list to upk	properties you manage. Click on Vi .ist oad a return completed offline. You P2C Search	ew Property List to see the pro-	perfiles you can access. y of the Financial or Withholding taxes through Cile upload Mobile Access View Property History	nt
	Manage → Properties Find Properties You can file and/or pay the Lt View Property List Upload Form(a) Compt Select the type of return from Services Reduct a return type	cal Property Tax for the Export Property L eted Offline the drop-down list to upk res cas cad cats	properties you manage. Click on Vi ist oad a return completed offline. You <u>P2C Search</u>	ew Property List to see the pro-	perties you can access. y of the Financial or Withholding taxes through Clie upload Mobile Access View Property History	nt

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".

Manage Tax Registra	tions 🤆	
Manage Client Reg	gistrations	Register New Revenue Customer
Please use this option if your details below to update, add o	client had/has an existing tax number inc. PAYE. Enter Client's or cancel registrations or Agent/Client links:	You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.
Tax Registrations	Reporting Obligations	Register New Revenue Customer 👗
Corporation Tax	Enter registration no.	You can also register new reporting entities.
Enter name	Manage Reporting Obl 🔺 Manage 🌩	Register New Reporting Entity 👗
	٩	
Returns:	Manage Tax Registrations	
Upload Form(s) Com	Manage Reporting Obligations	

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".

📲 Manage Tax Registra	ations	
Manage Client Reg	gistrations	Register New Revenue Customer
Please use this option if your details below to update, add	client had/has an existing tax number inc. PAYE. Enter Client's or cancel registrations or Agent/Client links:	You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.
Tax Registrations	Reporting Obligations	Register New Revenue Customer 🛔
Select a reporting obli	Enter registration no.	You can also register new reporting entities.
Enter name	Manage Reporting Obl A Manage 🜩	Register New Reporting Entity
Returns:	Manage Tax Registrations	
Upload Form(s) Com	Manage Reporting	

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.

Revenue	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS			ROS Help Exit
eReg	istration						TERL SPREAM
		Registration Optio	ns			Your Requests (0)	
Ma Ob No Yo	nage Your Reporting Nigations and TAIN Links vtes: u may add multiple	Share Schemes You are not linked to this	s Reporting - ssR s reporting obligation		Select Action 🔰		
req are Yo this	quests to 'Your Requests' ea. u will be brought back to s screen after completing	Suspicious Tra You are not linked to this	nsaction Reports - STR s reporting obligation		Select Action 义		
ead Iter are unt	ch request form. ms in the 'Your Requests' as will not be processed til the 'Submit' process is	FATCA - FATCA You are not linked to this	s reporting obligation		Select Action >		
cor	mpleted.	DAC2-CRS - DAG	2-CRS		Select Action >		
		You are not linked to this	reporting obligation	Add and link to a new Link and cease an e Link only to an exist	w registration existing registration ing registration		
		DAC4-CbC - DAC	4-CbC		Cease Registration > Remove Agent Link >	You need to submit this request in order for this transaction to be processed.	
Rever	nue Home ROS Help Exit	Accessibility		Eolas as Gaeilge Ce	artification Practice Statement Cer	Lificate Policy Statement Privacy Policy Terms & Conditio	ns

Figure 29: Agent DAC2-CRS registration screen

2.2.6 Click "Confirm".

Revenue	TAIN SERVICES CLIENT REVENUE RECORD WO	DRK IN PROGRESS		ROS Help Exit
e	Registration Request Confirmation Request Confirmation	ompletion. abytes in size. s processed as expected. Requests deemed	C3	Tof - Johnson
	Revenue Home ROS Help Exit Accessibility	Eolas as Gaelige Certification Practice Statement Ce	rtflicate Policy Statement Privacy Policy Terms & Conditions	

Figure 30: Agent DAC2-CRS registration confirm screen

2.2.7 Click "Submit".

Revenue	na TAIN SERVICES	CLIENT SERVICES CLIENT REVENUE F	ECORD WORK IN PROGRESS			ROS Help Exit
e	Registration					W.F. Manager
		Registration Options			Your Requests (1)	
	Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple	Share Schemen Reporting . co Ye as within it is maning digits	1	Select Action >	Create Agent Link DAC2-CRS	
	requests to 'Your Requests' area. You will be brought back to this screen after completing	Suspicious Transaction Report View entities in temperature states	lit.com	Select Action >	Lance	
	each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is	FATCA - FATCA You are not linked to this reporting obligation		Select Action >		
	completea.	DAC2-CRS - DAC2-CRS Status: In Requests				
		DBCGCBC Internation Internation Information For an Information Enterprising allignment For an Information Enterprising allignment		Cease Registration > Remove Agent Link >		
					You need to submit this request in order for this transaction to be processed.	
					Submit	\geq
	Revenue Home ROS Help Exit	Accessibility	Eolas as Gaeilge C	ertification Practice Statement Certifi	icate Policy Statement Privacy Policy Terms & Conditions	

Figure 31: Agent DAC2-CRS registration submit screen

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

Revenue				WORK IN PROGRESS						ROS Help Exit
eRegistration										197 - Sendedina
Summary DAC2-CRS Updated Age	Reporting Obligation (Ne nt Request Details	w)								
The option to ge on the "Generate Clip be generated in PDF	nerale a Consent letter that can be sig nf Consent Letter" button to generate format To view this Letter own will n	ined by your client and a copy a Consent Letter in respect of	retained on your records is disp the registrations input for your	ayed below. Click client. The letter will fer. The latest		1	3			
version of Adobe Rei	der is available for free from the follow	wing link: Download Adobe Re-	ader.	Ref. The latest	Next					
Rev	enue Home ROS Help Exit Acc	cessibility		Eolas as Gaeilge	Certification Practic	ce Statement Certific	ate Policy Statement	Privacy Policy Ter	ms & Conditions	

Figure 32: Agent generate Client consent letter screen



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

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

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

Signed_____(Agent) Date_____

Signed_____(Client) Date_____

Figure 33: Agent Client consent letter screen

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

Revenue	TAIN SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS				ROS Help Exit
eRe	gistration						till actions
	TAIN Link Attachment						
	In order to safeguard the integrity and seculink being created must be accompanied by	rity of Revenue client records, all online reques r an uploaded signed TAIN Link Notification letter	ts made by agents which r er.	ay result in a new agent-client			
	Further information and a sample letter are	available <u>here</u> .					
	Electronic copies of signed letters must be	in the .pdf, .tif or .tiff format and be less than 5	megabytes in size.		N		
	File*	Browse			Log"		
	Please indicate which reporting obligations	the attachment is relevant to by checking the b	oxes.				
	Please upload a copy of the signed TAIN L	ink Notification letter by clicking the 'Next' button	n.				
				Back Next			
Rev	anue Home ROS Help Exit Accessibility		Eolas as Gaeilge	Certification Practice Statement	Certificate Policy Statemen	nt Privacy Policy Terms & Conditions	

Figure 34: Agent upload link attachment screen

2.2.10 Click "Sign and Submit".

Revenue	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
	eRegistration					1101.000
	TAIN Link Attachmo Attached approval letter fil	ent le(s):				
	DAC2-CRS	approval_for	ND LAF	Remove Atlachment Back Sign and S	submit	
					L8	
	Revenue Home ROS Help Ext	it Accessibility		Eolas as Gaeilge Certification Practice State	ement Certificate Policy Statement Privacy Policy Te	rms & 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".

	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		ROS Help Exit
Return					1231-024746488	
informat 1	If your transa If you wish to Once your transaction. P	ction is ready to be trans review the details of this nsaction has been succe lease keep a note of this	mitted, please sign and submit by transaction click on the button ma ssfully transmitted you will be prov number for your records.	entering your password below. rked Back. /ided with a notice number for th		
	Certi	ficate ansata r Password Passwor	d Sign & Submit	1 Help Back	L ₈	
Parama II		Assassibility		Falso so Gooilino – Costili	alian Develop Patriament - Partificato Daline Ordenana - Dela	no Dalor. Tomo & Condition

Figure 36: Agent sign and submit password screen

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

ROS Acknowledgement

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

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

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

Notice Number 4663056694B

eRegistration summary:

Action	Status	Comments	
Register and Link DAC2-CRS	Success		
To return to Agent Services click on Agent Services	OK		

Figure 37: Agent DAC2-CRS registration confirmation screen

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

Revenue	RVICES REVENUE RE		ADMIN SERVICES			LAN	GUAGE: ENGLISH	▼ ROSHELP
All Clients - Inbox Messages						Search Clients		~
Inbox:	Some documents open i mobile app RevApp or th	in a popup window. Clic e Microsoft Edge brow	k <u>here</u> for instructions to e ser.	nable popups for ROS.	. Please note that documents	cannot be opened	if you are using R	evenue's
Information Services:	Items are archived period Search by. Search using	lically. To view all items Document Type	, tick 'Include Archive' in th	e 'Search By' option.				
Cutstanding Returns Request Statement of Accounts Properties Submitted via ROS	Tax Type/Duty/Rep. Oblig *denotes a required field	Select	Documen	Type: *	V Include A	C, Search	Refr	esh Inbox 🕕
	Notice No. ¢	Customer Name ⇔	Regn./Trader No./Doc ID 🖨	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig. 🛊	Document Type 🌢	Period Begin ¢	lssued Date ⇔
? Overview Try our online Demos	4042120420	, mar	No. of the local sector of the	No		Reporting Entity Registr	NA	22/07/2020
		10	1760.	No		Reporting Entity Registr	N/A	29/06/2020
				Yes		Reporting Entity Registr	N/A	29/06/2020
		Contraction of the	*****	Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
		10.327	Sec. 1	Yes	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
		92 C	COROLL CO	Yes	Income Tax	FORM11	01/01/2019	25/06/2020

Figure 38: Agent Revenue Record screen

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

Pro

	V	
Notice Number: 4663056694B	This is a notice of the Registration Submitted to Revenue Commissioners on 03/04/2017	Date Submitted: 03/04/2017
eRegistration		
DAC2-CRS Reporting	Obligation (New)	
Status	Success	
PI	ease use ROS Notice Number for any further correspondence or inquiry related to this transaction	1

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".

Revenue Gain agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEILGE ENGLISH	ROS HELP TEST EXIT
						No current tax clearance	certificate.
My Frequently Use	ed Services					Add a service 🕂	^
MyEnquiries							
File a Return							
Complete a Form C	Inline						~
Upload Form(s) Co Select the type of return	mpleted Offline	m list to upload a return co	ompleted offline				^
DAC2-CRS	<i>€</i>	Upload Return 🔶					
FATCA DAC2-CRS							

Figure 40: Customer upload return screen

3.1.2 Click "Submit Nil Return".

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEILGE	ENGLISH ROS HELP
ROS Upload							
		Add Rem	File(s) ove All	To upload your DAC2-CRS file(s send to Revenue. To remove all files from the list cl To submit a Nil-Return, click on t Submit Nil Return), click on the "Add File(s)" but lick the "Remove All" button. he button below.	ton on the left and select the	ile(s) you want to
You are using certificate: Enter your password: *	09	Cancel Upload Fi	ie(s) 🔶				

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	DAC2 - CRS Nil Return		
	Revenue auto-genera	ted nil-return facility	
	This facility provides Reporting Finance submit a nil-return in the case where Reporting Period. This facility automa based on the submission date and the FIs may also use the File Upload optice alternative to this facility should they suit their needs.	cial Institutions (FIs) with a simple option to they have no reportable accounts for the given tically generates a nil-return on behalf of the FI, e customer registration details as set out below. In to submit a nil-return in XML format as an wish, or should the auto-generated details not	
	The following details will be used to a	utomatically generate a nil-return on your behalf:	
	Tax Identification Number:	6:000 x0.00	
	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 vish to submit a nil-return base	ed on the above details.	
	Back	Submit	



3.1.4 Enter Password, click "Sign and Submit".

Sign & Submit
Certificate
Enter Password

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.

Revenue	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.: 5257337523.
	Go to ROS →
Figure 44: Customer co	nfirmation 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.

Revenue	RVICE S	(REVENUE RE	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	PAYE	LANGU LANGU	AGE: ENGLISH NAME 1 TEST	I ▼ ROSHI NAME2 E
MS TEST NAME 1 TEST NAME	2 - Int	oox N	Aessages (Ð						
	Sear	rch by:	Select Search	Method	•				View Latest	Messages 👔
Inbox Messages			Notice No.	Customer Name	Regn/Trader No/Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
Q Document Search			-	METERT NAME & TERT NAME						
Q PAYE and USC P2C Details			4198776979D	2		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
Q Search Stamp Duty returns		Ô	5913107203D	MS TEST NAME 1 TEST NAME 2	NUMBER OF		Reporting Entity Registr	N/A	25/04/2017	N/A
Q Stamp Duty Third Party Search		Ô	5741814425G	MS TEST NAME 1 TEST NAME 2	-		Reporting Entity Registr	N/A	11/04/2017	N/A
Returns		Â	5257337523F	MS TEST NAME 1 TEST NAME		DAC2-CRS	DAC2-CRS	N/A	11/04/2017	N/A
Payments				े हैं।						

Figure 45: Customer Revenue Record screen

3.1.7 Click "Close" to return to Revenue Record.



3.2 Customer Submitting DAC2-CRS XML File

For efficient processing, it is recommended that individual 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".

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEILGE ENGLISH	ROSHELP
						No current tax clearance	certificate.
My Frequently Use	ed Services					Add a service 🕂	^
MyEnquiries							
File a Return							
Complete a Form O	nline						~
Upload Form(s) Con Select the type of return	mpleted Offline	n list to upload a return co	ompleted offline				^
DAC2-CRS	¢	Upload Return 🔶					
FATCA DAC2-CRS							

Figure 47: Customer upload return screen

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

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEILGE	ENGLISH ROSHELP
ROS Upload							
		Add Ren	I File(s)	To upload your DAC2-CRS file(send to Revenue. To remove all files from the list o To submit a Nil-Return, click on Submit Nil Return ◆	s), click on the "Add File(s)" but lick the "Remove All" button. the button below.	on on the left and select the f	le(s) you want to
You are using certificate: Enter your password: *	0%	Cancel Opload F					

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.

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEIL	GE
F	OS Upload						
	Thank you for you	ir submission					
	The following files	were uploaded succe	ssfully. Plea	se check your ROS inbox	x shortly for confirmat	lion.	
		File		Status	;	Document ID	
	IE_FI_Sample_Initial	_V1.1.xml		UPLOAD	ED	6020549456	
	Upload more fil	es	R			Finished	•

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.

Revenue	RVICES	RECORD PROFILE	WORK IN PROGRESS	ADMIN SERVICES	РАУЕ	LANGU. LANGU	AGE: ENGLISH NAME 1 TEST	✓ ROSHELP NAME 2 EXIT
- OPTIONS	Search by: Select Sea	rch Method	•				View Latest	Messages 👔
Q Document Search	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
Q PAYE and USC P2C Details	4198776979	MS TEST NAME 1 TEST NAME		DAC2-CRS	DAC2-CRS	N/A	28/04/2017	N/A
Q Search Stamp Duty returns	5257337523	MS TEST NAME 1 TEST NAME		DAC2-CRS	DAC2-CRS	N/A	11/04/2017	N/A
Q Stamp Duty Third Party Search								
Returns	Archive	port Print						(F)
Payments								

Figure 50: Customer Revenue Record screen

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





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.

Revenue

DAC2 - CRS Status Message

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



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".

Revenue	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAEILGE ENGLISH	ROS HELP TEST EXIT
						No current tax clearance	certificate.
My Frequently Use	ed Services					Add a service 🕂	^
MyEnquiries							
File a Return							
Complete a Form O Select a return you wou	Inline Ind like to complete n	ow. You will be given the AC2-CRS	option of filing t	he return with or without a	payment.		^
DAC2-CRS DAC4-CbC	d Offline						~

Figure 53: Customer DAC2-CRS submit form screen

¹ Refer to <u>OECD issued CRS schema</u> 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.

DAC2 - CRS Online Ret	turn
DAC2 - CRS Online Re This facility provides Reporting Finat complete their DAC2 - CRS return on When a submission is made through generated on behalf of the FI, based below, and the user input. For a description of the fields contai Schema and related User Guide. <u>Step 1of3</u>	eturn Facility ncial Institutions (FIs) with an option to manually line, as an alternative to the file upload option. this facility, a return will be automatically on the customer registration details as set out ned in this form, please refer to the CRS XML the last save have been retrieved.
Denotes Required Field MassageSpace	
SendingCompanyIN:	
warning:	e.g. ten month period
warning: * MessageTypeIndic:	 e.g. ten month period CRS701 (new information) CRS702 (corrections/deletions) CRS703 (nil-return)



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

Step 2 o	3
ReportingFl	
ResCountryCode:	IE
TIN:	
Name:	TEST DAC2
* Address CountryCode:	IE
Address:	ADD1, ADD2

Figure 55: Customer DAC2-CRS online form screen
3.3.5 Step 3: Complete the relevant sections and click "Continue". You may click "Back" or "Save" at any stage.

Revenue	DAC2 - CRS Online Return	
	Step	3 of 3 unt Report)
	Account	Number
	* AccountNumber:	
	AcctNumberType:	Please Select
	UndocumentedAccount	Please Select •
	ClosedAccount:	Please Select •
	DormantAccount:	Please Select •
	Account	t Holder
	* AccountHolder:	⊛ Individual ⊙ Organisation
	* ResCountryCode:	Please Select 🔹
		Please Select •
	* <u>TIN:</u>	
	IssuedBy:	Please Select

Figure 56: Customer DAC2-CRS online form screen

* <u>Name:</u>		
nameType:	57	Please Select 🔹
Preceding	litle:	
Title:		
* <u>FirstNan</u>	ne:	
xnlNameTy	/pe	e.g. Given Name, Forename
MiddleNam	<u>1e:</u>	
xnlNameTy	rpe	e.g. Middle name, Maiden (
NamePrefix	<u>x:</u>	
xnlNameTy	pe	e.g. Prefix for LastName,
* LastNan	<u>ne:</u>	
xnlNameTy	rpe	e.g. LastName, Surname
Generation	Identifier:	e.g. Jnr, Thr Third, III
Suffix:		e.g. PhD, VC, QC
GeneralSut	ffix:	e.g. Deceased, Retired

Figure 57: Customer DAC2-CRS online form screen

* Address:		
legalAddressType:	Please Select	٣
* CountryCode:	Please Select	*
Street:		
BuildingIdentifier:		
SuiteIdentifier:		
FloorIdentifier:		
DistrictName:		
POB:		
PostCode:		
* City:		
CountrySubentity:		

Figure 58: Customer DAC2-CRS online form screen

3.3.6 Additional payment may be added by clicking "Add Payments".

BirthInfo:			
BirthDate:			
	DD	ММ	YYYY
City:			
CitySubentity:			
CountryCode:	Please	e Select	×
FormerCountryName:			
Account	t Balance & Payme	nts	
* AccountBalance:	value		EUR •
Add Payments	value		curredue
Back Save Ad	d new Account Re	port	Submit

Figure 59: Customer DAC2-CRS online form screen

3.3.7 Enter additional information. Click "Next".

* AccountBalance:	1 value	EUR •
Add Payments		
Payment 1: (Remove)		
🗰 Туре:	Please Selec	t •
* PaymentAmnt:		EUR •
	value	currCode

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

3.3.8 Enter Password and click "Sign and Submit".

Revenue â

Certificate	INCOMPANY AND INCOME.	1 Help
Enter Password	Sign & Su	bmit
	0%	

Figure 61: Customer sign and submit screen

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



DAC2 - CRS Online Return

Thank you.

Your DAC2-CRS Online Return has been submitted.

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



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.

Revenue fi Sáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE RI	PROFILE	WORK IN PROGRESS	ADMIN SERVICES		LANGU	AGE: ENGLISH	
TEST DAC2 - Inbox M	essages 🕕								
- OPTIONS	Sea	rch by: Select Searc	h Method	T				View Latest	Messages 🚯
Inbox Messages			Construction and success					and granted and granted	
Returns	-	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
Payments		S527825127T	TEST DAC2		DAC2-CRS	DAC2-CRS	N/A	24/04/2017	N/A
Refunds & Repayments	0	40073621820	TEST DAC2		FATCA	FATCA	N/A	20/04/2017	N/A
Charges & Payments		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	DAC2 - CRS Status Message
	✓ Accepted
Your DAC2-CRS Onl successfully.	ine Return with message reference id 201603391132IHMS951 has passed Revenue validation and has been submitted
Please find a copy	of your DAC2-CRS return below in XML format:
<pre><?xml version="1.0" e</td><td><pre>incoding="UTF-8"?><crs:crs_oecd_xmlns:crs="urn:oecd:ties:crs:v1"_xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"_xmlns:stf="urn:oecd:ties: companyIN> itingCountry>IE igcountry>IE igcountry>IE igcountry>IE igcountry>IE >> is interfeature igperiod>2016-01-01 igperiod>2016-01-01 igperiod>2016-01-01 issuedBy="IE" INType="TIN"> issuedBy="IE" INType="TIN"> issuedBy=IE</crs:crs_oecd_xmlns:crs="urn:oecd:ties:crs:v1"_xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"_xmlns:stf="urn:oecd:ties: </pre></td></pre>	<pre>incoding="UTF-8"?><crs:crs_oecd_xmlns:crs="urn:oecd:ties:crs:v1"_xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"_xmlns:stf="urn:oecd:ties: companyIN> itingCountry>IE igcountry>IE igcountry>IE igcountry>IE igcountry>IE >> is interfeature igperiod>2016-01-01 igperiod>2016-01-01 igperiod>2016-01-01 issuedBy="IE" INType="TIN"> issuedBy="IE" INType="TIN"> issuedBy=IE</crs:crs_oecd_xmlns:crs="urn:oecd:ties:crs:v1"_xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"_xmlns:stf="urn:oecd:ties: </pre>
<pre> <fc: ADD2<crs:doc <stf: <crs:reporti< pre=""></crs:reporti<></stf: </crs:doc </fc: </pre>	AddressFree>ADD1, i> ipes> DocTypeIndic>0BCD1 DocRefId>201603301132IHFI050 :Spec> ingFI> gGroup>
<pre> <crs: accc<="" td=""><td>untReport> Doc5pec> istf:DocTypeIndic>OECD1 istf:DocRefId>201603391132IHAR952 :Doc5pec> AccountNumber>Account1 AccountHolder> :ros:Individual></td></crs:></pre>	untReport> Doc5pec> istf:DocTypeIndic>OECD1 istf:DocRefId>201603391132IHAR952 :Doc5pec> AccountNumber>Account1 AccountHolder> :ros:Individual>
	<pre><crs:firstname>Test</crs:firstname> <crs:widdlename></crs:widdlename></pre>

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.

Find Clients					
You can file returns, mai	e payments and manage ban	nk details for clients through Client S	ervices. Select a client below t	o view their available Client Services.	
Client Search Search by registration n O Tax Registrations O DAC2-CRS Enter registration no Search by name:	Search +	Your Client List You can access and export yo View Client List Or you can display all new clie Enter date	ur full list of clients here. Export Client List ints from a certain date. Display <i>P</i>	Last 10 Clients Accessed	-
Enter sumame	Search 🔶				_
Manage Client Regi Please use this option to ryour client hadrhas an Tax Registrations (Select a tax type Enter name	vertices and or cancel Agent/ axisting tax number, incl. PAY D Reporting Obligations	Client links and tax registrations rE.	Register New Revenue You can now register new i Revenue. Register New Revenu You can also register new r	Customer ndividuals, companies, partnerships and trusts t e Customer 🛓	with
Manage 🔶	sound tox type	v	Register New Repor	ting Entity 🛎	
Manage ★ Properties Find Properties You can fite and/or pay 1 View Property List	the Local Property Tax for the Export Property L	properties you manage. Click on Vie	Register New Repor	ling Entity ▲	-1
Manage → Properties You can file and/or pay View Property List Upload Form(s) Cd	e Local Property Tax for the Export Property L	properties you manage. Click on Vi	Register New Repor	ning Entity A	
Manage → Properties Find Properties You can the and/or pay of View Property List Upload Form(5) CO Select the type of return Extend to type of return Extends a return type.	e Local Property Tax for the Export Property L mpleted Offline from the drop-down list to upl	properties you manage. Click on Vi .ist	Register New Report	perties you can access.	Sherri
Manage Properties Find Properties You can the and/or pay View Property Las Upload Entropy of return Services. Select a return type. Agent Employer Set	Local Property Tax for the Export Property I mpleted Offline rom the drop-down list to uple vices	proparties you manage. Click on Vi 191	Register New Report	perties you can access.	zioni
Manage Properties Find Properties Voice an file and/or pay i View Property List Upload Form(s) cd Reserves. Salect Re type of return Services. Request Employer Se Request RPNs by file	Local Property Tax for the Export Property L mpleted Offline rom the drop-down list to uple rvices uplead	properties you manage. Click on Vi ust	Register New Report	pertiles you can access.	Citora
Manage ◆ Properties Find Properties Use and/or pay i View Property Last Upload Form(s) Cd Services Services Agent Employer Set Request RPNs by file Other Services	Local Property Tax for the Export Property L mpleted Offline rom the drop-down list to uple • rvices uplead	proparties you manage. Click on Vi .st	Register New Report	perties you can access.	Slient

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".

Client na Minutes Tain Services Client Services Client Revenue Record Client Profile Work in Progress	GAEILGE ENGLISH ROSHELP
	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.	^
Payments & Refunds	

Figure 67: Agent upload return screen

4.1.3 Click "Submit Nil Return".

ROS Upload						No consumer second second
	Add	To upload your To remove all fil To submit a Nil- Submit Nil Relt	DAC2-CRS file(s), click on the "/ es from the list click the "Remov Return, click on the button below	Add File(s)" button on the left and s e AI" button. v.	elect the file(s) you want to send t	o Revenue.
You are using certificate: Enter your password: *	87586A Cancel Upload I 0%	īk(6) ◆				

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	DAC2 - CRS Nil Return		
	Revenue auto-generated	1 nil-return facility	
	This facility provides Reporting Financial In submit a nil-return in the case where they I Reporting Period. This facility automatically based on the submission date and the cust FIs may also use the File Upload option to s alternative to this facility should they wish, suit their needs.	stitutions (FIs) with a simple option to have no reportable accounts for the given y generates a nil-return on behalf of the FI, omer registration details as set out below. submit a nil-return in XML format as an or should the auto-generated details not	Ŀ\$
	The following details will be used to autom	atically generate a nil-return on your behalf:	
	Tax Identification Number:	10-0404	
	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	
	wish to submit a nil-return based on	the above details.	
	Back	Submit	



4.1.5 Enter ROS Password and click "Sign & Submit".

	10 -			
Sign & Submi	t			
Certificate	000		1 Help	
Enter Password	Password			
	(Sign & Submit		
		0%		

Figure 70: Agent sign and submit screen

4.1.6 Click "Go to ROS" to return to Client Services page.

Revenue	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.:
	Go to ROS →
Figure 71: Agent upl	oad 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.

Revenue	ERVICES CLIENT SERVICES CLIENT	REVENUE RECORD WORK IN PR	OGRESS	J	LANGUAGE: EN	IGLISH 🗕 ROSHEL
BR MOREDOB HELADDA	WTS - 10-ca Meanges 9			89.10	0.000	-
Inbox:	Some documents open in a popup window. C mobile app RevApp or the Microsoft Edge broo	lick <u>here</u> for instructions to enable popup wser.	os for ROS. Please note that	documents cannot be	opened if you are u	using Revenue's
Information Services:	Search by: Search using Document Type	Cancel Search	y option.			
Returns	Tay Time Dub/Dan, Ohlin, 11, Selant	Decument Time: 1	<u></u>	Include Archive	Ocum	
Payments	*denotes a required field	Document Type.*		Include Archive	Ul Search	
Refunds & Repayments						Refresh Indox
Charges & Payments	Notice No. 🔶 Customer Name 🔶	Regn./Trader No./Doc ID & Ta	ax Type/Duty/Rep. Oblig. 🖕	Document Type 🖕	Period Begin ¢	Issued Date 🖕
≣≣ Events List						
Registration Details	5943342743G	Unknow n D	AC2-ORS	DAC2-CRS	NA	29/06/2020
Items Submitted via ROS	5585095122K	Unknown D	AC2-CRS	DAC2-CRS	N/A	29/06/2020
Request Statement of Accounts	5152864257V	Unknow n D	AC6	DAC6	NA	25/06/2020
	□ 🙆 4352873953F	Unknow n D	AC6	DAC6	NA	24/06/2020

Figure 72: Agent Revenue Record screen

4.1.8 Click "Close" to return to Revenue Record.

Revenue	DAC2 - CRS Status Message	
	Thank you. Your nil-return has been submitted.	46052
	 The following details were used to generate you Tax Identification Number: Reporting Period Start Date: 01-01-2016 Reporting Period End Date: 31-12-2016 Country of Tax Residence: Ireland 	ır nil-return:
	 6 Address CountryCode: IE 7 Address: ADD ADD 	R

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.

In agen Cousien an Affream	PROFILE ADMIN SERVICES	
You can file returns, make payments and manage bar	k details for clients through Client Services. Select a client belo	ow to view their available Client Services.
Client Search Search by registration number: ○ Tax Registrations	Your Client List You can access and export your full list of clients here. View Client List Cr you can display all new clients from a certain date. Enter date Display ρ	Last 10 Clients Accessed

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".

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS	GAEILGE ENGLISH ROS HELP
		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	
	Submit a Payment	~
	Manage Bank Accounts	~

Figure 75: Agent upload return screen

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

Revenue	CLIENT SERVICES CLIEN	NT REVENUE RECORD	WORK IN PROGRESS	GAEILGE ENGLISH ROS HELP
ROS Upload				BE INCOMPRISE INTRACTORY I
	Add File(s) Remove All	To uplead your DAC2-CRS file(s), click on the "A To remove all files from the list click the "Remove To submit a Nil-Return, click on the button below Submit Nil Return I	udd File(s)" button on the left and select t e All" button.	he file(s) you want to send to Revenue.
You are using certificate:	Cancel Upload File(s) +			
* Denotes a required field.	,			

Figure 76: Agent add file screen

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

Revenue		CLIENT REVENUE RECOR	D CLIENT PROFILE	WORK IN PROGRESS		GAEILGE ENGLISH ROSHELP
	ROS Upload					NEW WORLDON HOUSELEARTS
	Thank you for your subr	nission				
	The following files were	uploaded <u>successfully</u> . Please check ye	our ROS inbox shortly for c	onfirmation.		
		File		Status	Document ID	
	E.A. Sept. London, V	1 and		UPLOADED	C. (Contraction)	
	Upload more files				Finished	

Figure 77: Agent upload confirmation screen

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

Revenue	SERVICES CLIENT SERVICES	NUE RECORD WORK IN	PROGRESS	/	LANGUAGE: E	BNGLISH ▼ ROSHEL 2. EXI
NE IPONOTION RELIANT	946 TL. Inion Broaspes 🕈			1011		
Inbox:	Some documents open in a popup window. Click h	ere for instructions to enable po	pups for ROS. Please note that	t documents cannot b	e opened if you are	using Revenue's
🖂 Inbox Messages	mobile app Revapp or the Microsoft Edge browser.	k 'Include Archive' in the 'Searc	h Dr' option			
Information Services:	nems are archived periodically. To view all terms, uc	k include Archive in the searc	п ву орион.			
Returns	Search by: Search using Document Type	Cancel Search				
Payments	Tax Type/Duty/Rep. Oblig. : * Select	Document Type: *	~	Include Archive	Q, Search	
Refunds & Repayments	"denotes a required neid.					Refresh Inbox 🕕
Charges & Payments	■ Notice No. Customer Name	Regn./Trader No./Doc ID ♠	Tax Type/Duty/Rep. Oblig. 🖨	Document Type 🗢	Period Begin 🗢	Issued Date 🗢
Events List						
Registration Details	5943342743G	Unknow n	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
Items Submitted via ROS		Unknow n	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
Request Statement of Accounts		Unknow n	DAC6	DAC6	N/A	25/06/2020

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.



× 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:
 50009 : MessageRefID [201612345678ABMS0011] has already been used at some point in time.
 70020 : FI DocRefID [201612345678ABFI0000000011] has already been used at some point in time.
 80000 : DocRefID [201612345678ABAR0000000011] has already been used at some point in time.
 80000 : DocRefID [201612345678ABAR0000000012] 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 <u>OECD issued CRS schema</u> 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.

Find Clients		
You can file returns, make payments and manage bank	k details for clients through Client Services. Select a client below	to view their available Client Services.
Client Search	Your Client List	Last 10 Clients Accessed
Search by registration number:	You can access and export your full list of clients here.	AND REPORT OF A DESCRIPTION OF A DESCRIP
Tax Registrations O Reporting Obligations DAC2-CRS	View Client List Export Client List	1971
Enter registration no. Search +	Enter date Display <i>P</i>	1 1-450000 52 1-450000 7.0 -0040000
Search by name:		0.0 -00000

Figure 81: Agent Client search screen

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

Revenue	TAIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	CLIENT PROFILE	WORK IN PROGRESS		GAEILGE EI	NGLISH ROS HELP
_						No current tax clea	net procession	IOURNEYIN I
File	a Return							
Sele	ct a return you would l	ike to complete now. Yo	ou will be given the option of filing	the return with or withou	it a payment.		^	
DAY	C2-CRS	▼ DAC2-CRS		Submit 🔸				
Uple	oad Form(s) Comp	eleted 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.

Ú	DAC2 - CRS Online Ret	urn
	DAC2 - CRS Online Re	turn Facility
	complete their DAC2 - CRS return onl When a submission is made through generated on behalf of the FI, based below, and the user input.	ine, as an alternative to the file upload option. this facility, a return will be automatically on the customer registration details as set out
	For a description of the fields contain Schema and related User Guide.	ned in this form, please refer to the CRS XML
	Denotes Required Field	
	<u>MessageSpec</u>	
	SendingCompanyIN:	
	Warning:	e.g. ten month period
	* MessageTypeIndic:	 CRS701 (new information) CRS702 (corrections/deletions) CRS703 (nil-return)
	* ReportingPeriod:	

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	DAC2 - CRS Online Return	
	Step 2 of 3 Denotes Required Field <u>ReportingFl</u>	
	ResCountryCode:	IE
	TIN:	A rest of the desired
	Name:	DAC2
	* Address CountryCode:	IE .
	Address:	ADD, ADD
	Back Save	Continue

Figure 84: Agent online form screen

R

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

e 🛱	DAC2 - CRS Online Re	turn	
	► Denotes Required Field	Step 3 of 3	
	AccountReport (#1) (Remove t	his Account Report)	
		Account Number	
	* AccountNumber:		
	AcctNumberType:	Please Select 🔹	
	UndocumentedAccount	Please Select •	
	ClosedAccount:	Please Select •	
	DormantAccount:	Please Select •	
		Account Holder	
	* AccountHolder:	 ndividual o Organisation 	
	* ResCountryCode:	Please Select 🔹	
		Please Select -	
	* <u>TIN:</u>		
	IssuedBy:	Please Select 🔹	

```
Figure 85: Agent online form screen
```

19	* Name:	
5	nameType:	Please Select 🔹
	PrecedingTitle:	
	Title:	
	* FirstName:	
	xnlNameType	e.g. Given Name, Forename
	MiddleName:	
	xnlNameType	e.g. Middle name, Maiden (
	NamePrefix:	
	xnlNameType	e.g. Prefix for LastName,
ſ	* 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:	Please Select	*
* CountryCode:	Please Select	*
Street:		
BuildingIdentifier:		
SuiteIdentifier:		
FloorIdentifier:		
DistrictName:		
POB:		
PostCode:		
* City:		
CountrySubentity:		

Figure 87: Agent online form screen

4.3.7 Additional payment may be added by clicking "Add Payments".

BirthDate:		
	DD MN	YYYY
City:		
CitySubentity:		
CountryCode:	Please Selec	t •
FormerCountryName:		
Accourt	nt Balance & Payments	
* AccountBalance:		EUR *
	value	

Figure 88: Agent online form screen

4.3.8 Enter additional information. Click "Next".

* AccountBalance:	1	EUR
	value	currcode
Add Payments		
Payment 1: (Remove)		
* Type:	Please Selec	t •
320) 		·
* PaymentAmnt:		EUR
	value	currCode

Figure 89: Agent online form additional information screen

4.3.9 Agent enters Password and clicks "Submit".

Custaim na hÉireann Ind Customs			
Sign & Submit	0		
Certificate	PERMIT	1 Help	
Enter Password			
		Cian & Submit	
		sign a submit	
	0%	6 🗟	

Figure 90: Agent sign and submit screen

4.3.10 Click "Go to ROS" to return to Client Services page.

Revenue	DAC2 - CRS Online Return
	Thank you. Your DAC2-CRS Online Return has been submitted.
	Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 4030108398.
	Go to ROS →

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.

Revenue	AIN SERVICES CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		LANGUAGE: B	NGLISH 🔻 ROSHEL
NE IPONOTION NUMBER	1758 TL. Islan Benages 🗣			100		~
Inbox:	Some documents open in a popur mobile app RevApp or the Microsoft	p window. Click <u>here</u> for instruction oft Edge browser.	s to enable popups for ROS. Pleas	e note that documents cannot l	e opened if you are	using Revenue's
Information Services:	Items are archived periodically. To Search by: Search using Document	view all items, tick 'Include Archive	' in the 'Search By' option. I Search			
Payments	Tax Type/Duty/Rep. Oblig. : * Sele	oct 🔽 Doc	ument Type: *	Include Archive	Q, Search	
Refunds & Repayments	denotes a required lield.					Refresh Inbox 👔
Charges & Payments	Notice No. ¢ Custon	nerName ⇔ Regn./Trade	r No./Doc ID ⇔ Tax Type/Duty/Rep	. Oblig. 💠 Document Type 🜩	Period Begin 🖨	Issued Date 🗢
Registration Details	59433427436	Unknow n	DAC2-CRS	DAC2-CRS	NVA	29/06/2020
Items Submitted via ROS		Unknow n	DAC2-CRS	DAC2-CRS	N/A	29/06/2020
Request Statement of Accourt		Unknow n	DAC6	DAC6	N/A	25/06/2020

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.

Revenue	DAC2 - CRS Status Message	
	✓ Accepted	
Your DAC2-CRS Onl successfully.	ne Return with message reference id 201603391893KHMS958 has passed Revenue validatio	n and has been submitted
Please find a copy	of your DAC2-CRS return below in XML format:	
<pre>?xml version="1.0" e</pre>	coding="UTF-8"?> <crs:crs_oecd ie"="" intype="TIN" xmlns:cfc="urn:oecd:ties:commontypesfat</th><th>cacrs:v1" xmlns:crs="urn:oecd:ties:crs:v1" xmlns:stf="urn:oecd:ties:</th></tr><tr><th><crs:SendingC</th><td>ompanyIN>@ </crs:SendingCompanyIN></td><td></td></tr><tr><th><crs:Transmit</th><td>:ingCountry>IE</crs:TransmittingCountry></td><td></td></tr><tr><th><crs:MessageT</th><td>rpe>CRS</crs:MessageType></td><td></td></tr><tr><th><crs:Warning/</th><td></td><td>N</td></tr><tr><th><crs:MessageR</th><td>fId>201603391893KHMS958</crs:MessageRefId></td><td>43</td></tr><tr><th><crs:MessageT</th><td>/peIndic>CRS701</crs:MessageTypeIndic></td><td></td></tr><tr><th><crs:Reportin</th><td><pre>period>2016-01-01</crs:ReportingPeriod></pre></td><td></td></tr><tr><th><crs:Timestam</th><td>>>201/-04-2/112:35:542</cr5:Tlmestamp></td><td></td></tr><tr><th><pre>ccnstCnsBody></pre></th><td></td><td></td></tr><tr><th><crs:Reportin</th><td>FI</td><td></td></tr><tr><th><crs:ResC</th><td>ountryCode>IE</crs:ResCountryCode></td><td></td></tr><tr><th><crs:IN i</th><td>suedBy=">= Internet (/crs:IN><td></td></crs:crs_oecd>	
<crs:name< th=""><td>DAC2</td><td></td></crs:name<>	DAC2	
<crs:addr< th=""><td>225</td><td></td></crs:addr<>	225	
vefe:	ountryCodexIE/(cfc:CountryCodex	

</crs:lacoress> <crs:DocSpec> <stf:DocTypeIndic>OECD0</stf:DocTypeIndic> <stf:DocRefId>201603391893KHF1953</stf:DocRefId> </crs:DocSpec>

</crs:DocSpec> <crs:AccountNumber>0001</crs:AccountNumber>

> <crs:TIN>0000012A</crs:TIN> <crs:Name> <crs:PrecedingTitle/>

<crs:DocSpec> <stf:DocTypeIndic>OECD1</stf:DocTypeIndic> <stf:DocRefId>201603391893KHAR959</stf:DocRefId>

<crs:ResCountryCode>IE</crs:ResCountryCode>

Figure 93: Agent DAC2-CRS status screen

<crs:AccountHolder> <crs:Individual>

<cfc:AddressFree>ADD,
ADD</cfc:AddressFree>
</crs:Address>

</crs:ReportingFI> <crs:ReportingGroup> <crs:AccountReport>



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 <u>Revenue website</u>.



		Sign in 1	to <u>myAccount</u> or <u>ROS</u> <u>Gaeilge</u>
Revenue B		Search	Q
Back to homepage			
Online services	List services by:		
Sign in or register myAccount	All	myAccount	ROS
myAccount is a single access point to secure online services such as PAYE services including Jobs and Pensions, HRI, MyEnquiries and more.	Claims and refunds		~
Sign in to myAccount	Customs		~
Register for myAccount 선 전	Excise		~
ROS	Manage your record		~
Revenue Online Service (ROS) enables you to view your own, or your client's, current position with Revenue for various taxes.	PAYE Services		~
Sign in to ROS	Payments		~

Figure 95: Revenue website screen

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

- Email at <u>roshelp@revenue.ie</u>
- 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".

You can file returns, make payments and m	anage bank details for clients through Client S	services. Select a client below to vi	ew their available Client Services.
Client Search Search by registration number	Your Client List	our full list of clients here	Last 10 Clients Accessed
Tax Registrations Reporting Obligation	ations View Client List	Export Client List	- NATURA - INCOMPANY - INCOMPANY - I
Select a tax type	Or you can display all pay cli	ants from a certain date	 A. A. A. MARINE MARK I. I ARRADING MARK
Enter registration no. Searct	n → Enter date	Display R	 If the assessment of the second second
Search by name:			S R CARRIER
Enter sumame Search	h 👄		- E B Oxforms
Manage Tax Registrations			
Manage Client Registrations Please use this option to update, add or car	ncel Agent/Client links and tax registrations	You can now register new indiv	ustomer viduals, companies, partnerships and trusts with
if your client had/has an existing tax number Tax Registrations C Reporting Obliga	r, Incl. PAYE.	Revenue.	
Select a tax type + Enter re	gistration no.	Register New Revenue C	ustomer
Enter name Select t	ax type 👻	You can also register new repo	orting entities.
		Register New Reporting	Lendy _
Manage 🔸			
Properties			
Properties			
Properties Find Properties You can file and/or pay the Local Property 1	Fax for the properties you manage. Click on Vi	ew Property List to see the propert	iles you can access.
Properties Find Properties You can file and/or pay the Local Property T View Property List Export 1	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	lies you can access.
Properties Find Properties You can Bit and/or pay the Local Property 1 View Property List Export	fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	tes you can access.
Properties Find Properties Voia can the anotor pay the Local Property T View Property List Export Upload Form(s) Completed Offline	fax for the properfies you manage. Click on √i Property List	ew Property List to see the propert	lies you can access.
Properties Find Properties View Property III View Property List Export I Upload Form(s) Completed Offline Belect the type of return from the drop-down services.	Tax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	tes you can access. The Financial of Withholding taxes through Client
Properties Find Properties Voice an the and/or pay the Local Property View Property List Export Uptond Form(s) Completed Offline select the type of return from the drop-down services. Select a antum type	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	tes you can access. The Financial or Withholding taxes through Client
Properties Projection Voice the sender pay the Local Property I Voice Property List Cupload Form(s) Completed Offline Reset the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the drop-down Reset of the type of return from the type of type of the type of the type of the type of type of the type of type of type of the type of	Fax for the properties you manage. Click on Vi Property List - - I list to upload a return completed offline. You	ew Property List to see the propert	tes you can access. The Financial or Witthokking taxes through Client
Properties Properties You can fire and/or pay the Local Property 1 View Property List Upload Form(s) Completed Offline Select the type of return from the drop-down services. Select a return type	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	tes you can access.
Properties Figure 2	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert	tes you can access.
Proporties Find Properties Tou an the and/or pay the Local Property I View Property List Export Upload Form(s) Completed Offline detect the type of return from the drop-down Select a return type Agent Employer Services Request RPNs by file upload	Tax for the properties you manage. Click on Vi Property List	ew Property List to see the propert can upload a P35L file and any of Submit payroll by file uplo	tes you can access. The Financial or Withholding taxes through Client
Proportios Characteristics Proportion Figure 2012 Proportion Figure 2012 Proport Figur	rax for the properties you manage. Click on Vi Property List	ew Property List to see the propert can uplead a P36L file and any of Submit payroll by file uple	tes you can access. The Financial or Withholding taxes through Client
Properties Ind Properties Totican the andore pay the Local Property View Property List Upload Form(s) Completed Offline Stanciss Stanciss Belied a return from the drop-down Stanciss Belied a return type	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert can uplead a P35L file and any of <u>Submit payroll by file uple</u>	tes you can access. the Financial or Withholding taxes through Client
Properties Properties Find Properties To can the analytic pay the Local Property 1 View Property List Export Upload Form(s) Completed Offline Services Services Agent Employer Services Request RPNs by file upload Other Services MyEnguiries	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert can upload a P35L file and any of Submit payroll by file uplo	the Financial or Withhoking taxes through Client
Properties Properties Tot con the analog pay the Local Property T View Property Lat Export Upload Form(s) Completed Offline Select the type of return from the drop-down Select the type of return from the drop-down Select and the type of t	Fax for the properties you manage. Click on Vi Property List In list to upload a return completed offline. You P2C Search	ew Property List to see the propert can upload a P36L file and any of <u>Submit peyroll by file uplo</u>	tes you can access. the Financial or Withholding taxes through Client and Mobile Access View Property History
Properties Properties You can the and/or pay the Loost Property I Vou can the and/or pay the Loost Property I Vouw Property List Export Upload Form(s) Completed Offline Select the type of return from the drop-down Select a return type	Fax for the properties you manage. Click on Vi Property List	ew Property List to see the propert can upload a P36L file and any of <u>Submit payroll by file uplo</u>	tes you can access. the Financial or Withholding taxes through Client and Mobilio Access View Property History

Figure 96: Agent register New Reporting Entity screen

6.1.3 Select "DAC2-CRS Reporting Obligation" and click "Next".

Revenue	TAIN SERVICES	ROS Help Exit
eF	Registration	-
	Reporting Entity Registration (1 of 2)	
	A You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.	
	Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.	
	Please note, If the customer should be registered for additional reporting obligations selected: If the customer should be registered for additional reporting obligations selected: IDAC2-CRS Reporting Obligation Add-CbC Reporting Obligation Add CbC Reporting Obligation Add CbC Reporting Obligation STR Reporting Obligation	ation. You will be identified
R	evenue Home ROS Help Exit Accessibility Eolas as Gaelige Certit	rtification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 97: Agent DAC2-CRS registration screen

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

Contain na hÉireann		ROS Help Exit
eRegistration		
Reporting Entity Registration (2 of 2) - Re * Denotes a required field Please supply at least one of email address, phone number	porting Entity Details or mobile number.	
Reporting Entity		
Reporting Entity name *		Ν
Address Line 1 *		12
Address Line 2 *		
Address Line 3		
Address Line 4		
Eircode		
Email Address		
Phone (STD Code and Number)		
Mobile Contact Name		
Mobile Number		
Responsible Officer *		
X Cancel	K Back Net	
	False an Oscillar - Oscillar Depailing Oscillar Oscillar	and Order and Dation Address and Dations Dations Tames & Order Street

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	TAIN SERVICES				ROS Help Exit
eRegistr	ation				-
DA * Der Reg	C2-CRS Registration notes a required field gistration Date (DD/MM/YYYY) *		Back Hext		
Revenue J	Home ROSHelp Exit Accessibility	Eolas as Gaelige Certification Pr	actice Statement Certificate Policy	y 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.

Costain na hÉireann and Customs	N 국가			ROS He
stration				
ummary				
Customer Registration Request (Reporting	Entity)			
Registered Contact Details				
Reporting Entity name			N	
Address Line 1			4	
Address Line 2				
Address Line 3				
Address Line 4				
Phone	101100-00			
Mobile Contact Name				
Mobile Number	100000000			
Responsible Officer	+			
DAC2-CRS Reporting Obligation Details				
Registration Commencement Date	22/07/2020			
The option to generate a Consent letter that can be sign in the "Generate Client Consent Letter" button to generate a se generated in .PDF format. To view this Letter, you will nee	ed by your client and a copy retained on your records is displa Consent Letter in respect of the registrations input for your cl ad at least Adobe Reader version 8.0 or a similar .PDF Reade	ayed below. Click lient.The letter will rr. The latest		
version of Adobe Reader is available for free from the following	ng link: Download Adobe Reader.			
× Cancel	Generate Client Consent Letter.	K Back Next >		

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

Figure 100: Agent generate Client consent letter screen



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

Customer F	Registration Request(R Reporting Obligation (Ne	eporting Entity) w)	
Registered	Contact Details		
Name		Test	
Testundersta notified to Re	inds that this arrangement venue.	will remain in place until changed by either agent o	or client and the change is
	Signed	(Agent) Date	
	Signed	(Client) Date	

Figure 101: Agent Client consent letter screen

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

Revenue	ROS Help Exit
Registration 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 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 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 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 In order to safeguard the integrity and security of Revenue client to records. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information and a sample letter are available here. Inter information are availlable here. Inter information are available here. Inter informa	ŀ
Revenue Home ROS Help Exit Accessibility Eolas as Gaelige Certification Practice Statement Certific	ale Policy Statement Privacy Policy Terms & Conditions

Figure 102: Agent add attachment screen

6.1.8 Click "Sign and Submit".

Revenue	TAIN SERVICES	ROS Help	Exit
	eRegistration		-
	TAIN Link Attachment Attached approval letter file(s):		
	DAC2-CRS approval_for4.pdf	Remove Atlachment	
		Each Sign and Submit	
	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions	

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".

Revenue	TAIN SERVICES		ROS Help Exit
Return			
informati j	If your transaction is ready to be transmitted, please sign and submit by entering your password below If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for transaction. Please keep a note of this number for your records.	he	
	Certificate Enter Password Sign & Submit Back 0%		
Revenue Ho	rme ROS Help Exit Accessibility Eolas as Gaeilge Cert	Ification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions	

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".

Revenue	TAIN SERVICES	REVENUE RECORD	PROFILE	ADMIN SERVICES						ROS Help Exit
Irish Tax and Customs	ROS Acknowledgement						TEST -			
	You have just transmitted an Onl You can access a copy of this tr A Receipt will be sont to your RC To file another Return click on Cl To return to TAIN Services click Please use the Notice Number I eRealistration summary:	ine Registration Return for yo insaction through your cilent? Shotox as soon as this trans- ient Services tab. on TAIN Services tab. below in any future correspon Notice Num	bur client which h s ROS Inbox by o saction has been ndence or inquiry ber 4	as been received by ROS Licking on the Client Reve processed by Revenue. relating to this transaction	nue Record tab above	L				
	A Register and Link DAC To return to TAIN Services click	ction 22-CRS on TAIN Services tat	Status Success	Comr	nents		ß			
Ā	Revenue Home ROS Help Ex	it Accessibility			Eolas as Gaeilge	Certification Practice Statement	Certificate Policy Statement	Privacy Policy	Terms & Conditions	

Figure 105: Agent acknowledgement screen

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

Revenue	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS					
Fift Johns Messager	BB					
Inbox:	Some documents open in a popup window. Click here for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's					
🖂 Inbox Messages	mobile app RevApp or the Microsoft Edge browser.					
Information Services:	Search by Search using Dynamed Type					
Returns						
Payments	Tax Type/DutyRep. Oblig : * Select Document Type: * V Include Archive Q Search					
Refunds & Repayments	dentres a required note. Refresh hbox ()					
Charges & Payments	Notice No. 4 Customer Name 4 Regn./Trader No:/Doc ID 4 Tax Type/Duty/Rep. Oblig. 4 Document Type 5 Period Regin 4 Issued Date 5					
Events List						
Registration Details	Heporting Hittily Heget T NA 16/06/2020					
tems Submitted via ROS	I ax registration NPA 16/06/2020					

Figure 106: Agent Revenue Record screen

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

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) TEST 1234 **Registered Company Name** Registered Contact Details Reporting Entity name **TEST 1234** TEST Address Line 1 Address Line 2 TEST **Responsible Officer TEST 1234** DAC2-CRS Reporting Obligation Details **Registration Commencement Date** 11/04/2017 2 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></fi_message_uid></fi_revenue_customer_number></reporting_year>			
Description:	 <reporting_year> Year of the reporting period</reporting_year> <fi_revenue_customer_number> FI's Revenue customer number (Tax number or Reporting Entity registration number)</fi_revenue_customer_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.</fi_message_uid> 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 within the ror 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'.</fi_message_uid> 			

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





7.1.2 FI DUCKEIID IUIIIIat IUI use within the Reputting Fi Element
--

Element:	DocRefID		
Datatype:	xsd:string		
Pattern:	<reporting_year><fi_revenue_customer_number>FI<reportingfi_uid></reportingfi_uid></fi_revenue_customer_number></reporting_year>		
Description:	 <reporting_year> Year of the reporting period</reporting_year> <fi_revenue_customer_number> FI's Revenue customer number (Tax number or Reporting Entity registration number)</fi_revenue_customer_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.</reportingfi_uid> 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 		
	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
	000000001 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:
	20163346602FHFI000000002 ³

³ OECD issued CRS schema



Element:	DocRefID			
Datatype:	xsd:string			
Pattern:	<pre><reporting_year><fi_revenue_customer_number>AR<accountreport_uid></accountreport_uid></fi_revenue_customer_number></reporting_year></pre>			
Description:	 <reporting_year> Year of the reporting period</reporting_year> 			
	 <fi_revenue_customer_number> FI's Revenue customer number (Tax number or Reporting Entity registration number)</fi_revenue_customer_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.</accountreport_uid> 			
	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.</accountreport_uid>			

7.1.3 FI DocRefID format for use within the AccountReport Element

Examples:	Example 1 DocRefID within the AccountReport Element is a sequential number
	The first AccountReport Element includes the following DocRefID
	20163346602FHAR000000001
	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
	000000001 is the unique id for this AccountReport Element
	The second AccountReport Element within the same message includes the following DocRefID
	20163346602FHAR000000002
	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
	000000002 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

20163346602FHARSysA000000001Where:

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 000000001 is the unique id for this AccountReport Element The second AccountReport Element within the same message includes the following DocRefID:

20163346602FHARSysA000000002

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 000000002

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

20163346602FHARSysB000000001

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

000000001 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	>
1	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
&#</td><td>Ampersand Hash</td><td>N/A</td></tr></tbody></table>		

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 O 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, Building Identifier, Suite Identifier, Floor Identifier, District Name, POB, PostCode, City, Country Subentity)	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 <u>CRS XML Schema Version 2.0.</u> 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 <u>CRS XML Schema</u>. 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 <u>OECD schema</u>. Sample files are available below.

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

Click <u>here</u> to access sample original file.

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

Click <u>here</u> 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 <u>here</u> 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".

Rev	venue	â _						
Cáin ag Irish Ta	us Custaim na x and Custom	hÉireann MY	SERVICES	REVENUE	RECORD	PROFILE	WORK IN PROGRES	ADMIN SERVICES
dmi :	To select an To select an To apply for a You can View relevant optic Additional info	tion Services individual, click on the Selec a certificate for an individual v or Revise the permissions on box below. ormation about these function	t item radio buttor to act on your/con of the selected in ons.	n to the left of the n npany's behalf, click dividual by clicking o	ame the Add New but on th e	ton		#14 Deck
Sea	arch by: [Surname Ente	r the <mark>searc</mark> h ir	nformation:			Search	
elect	Surname	Firstname	ID Ref.	System Password	Certificate Password	Statu	s	Add New
0	-	20/2004/04/0	WEEK			ACT	ME CONTRACT	View
0	100 A	(0170)0000	(0.4)		123	(40)	-	Revise
0	miles.	200100000	landers at	10	10	367	1	MyEnquiries
0	-	00.0110000	101003	123	123	AC1	H.	Permissions
0	-		Non-All	121	12	40.1	-	Amend ROS Email Addresses
0	-	PERFORMANCE.	Contractor.	10	10	AC1	HR E	Revoke
0	-	PERFORMANCE	OPERATO	121	12	1407	M .	Suspend
0	-	PERMIT	-	45	10	347		Restore
0	-	PERFORMANCE.	onenen	121	121	ACT	- age	
0	-		-	123	125			

Figure 108: ROS Admin Services screen

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

Re	venue	त्रि							
Cáin ag Irish Ta	us Custaim na hi x and Customs	Éireann	M	Y SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	
Adm	inistrati	on Ser	vices					TEST DATA	
:	To select an ind To apply for a o You can View o relevant option Additional <u>infor</u>	dividual, click certificate for or Revise the box below. <u>mation</u> abou	on the Sele an individua e permission t these funct	ect item radio butto al to act on your/cor ns of the selected in tions.	n to the left of the name npany's behalf, click the Add N dividual by clicking on the	lew button			
Select	Surname	Firstnam	e ID Ref.	System Passw	vord Certificate Passwor	rd Status		44.31-00	
	BLOGGS	JANE	321	i i		ACTIVE	A	da New	
0	BLOGGS	JOE	123	6		ACTIVE		Mew	
								Revise	
							Myi Per	Enquiries missions	
						Ameno	ROS Email dresses		
							() F	levoke	
							F	romote	
							s	uspend	
								testore	
Other	Function	5							
You can	suspend all the	e added indiv	idual's Certi	ficates by clicking or	n the Suspend All button.		s	uspend All	
You can	restore all the	added individ	lual's Certific	cates by clicking on	the Restore All button.	R	estore All		
You can	view a full list o	f permission	s by clicking	on the View All Pe	rmissions button		View A	Il Permissions	
You can Signatu	set the Dual or re Requireme	Single Signants button.	ature Requir	rements for forms/p	payments being submitted via R	OS by clicking the Se	t Se Re	t Signature quirements	
You can	view a full list o	f Signature F	Requiremen	ts by clicking the Vi	ew All Requirements button.		Re	View All quirements	

Figure 109: Revise ROS permissions screen

8.4 Select the Reporting Obligation and tick File.

Ensure reporting obligation is selected to enable filing.

ish Tax and Customs						
evise Permis	sions				TEST DATA	
ou have selected :	JANE BLOGGS	Ref: 321			Back	
To revise permissions o ervices" heading. To revise permissions o Once you have complet Click the Back arrow ab	n Tax/Procedures Services cl n Administration Services clic ed your changes please click ove to return to Administratio	ick on the relevant che k on the relevant chec on the Confirm butto n Services	eck boxes under the "Per k boxes under the "Admi n	missions on Tax/Prod inistration Services" h	edures eading.	
Permissions	on Tax/Procedu	ires Service	es			
View: lookup informatio View for CAT and Sta	n, Prepare: enter details on a mp Duty: lookup information	a form, File: sign and s and view inbox docun	submit form to Revenue ments			
axes/Procedures	No Permissions	View	Prepare	File		
Solid Fuel Carb. Tax						
Vatural Gas Carb.Tax	0		8	0		
Domicile Levy						
Electricity Tax						
Encashment Tax						
ilm WithHolding ax						
Stamp Duty - Fin. Se						
Stamp Duty - Ins. .e						
^p ension Tax						
ight Dues Tax						
IGO Tax						
Cherished Numbers						Ā
ASSS (Fair Deal)						2
RS						
RTSO Tax						

Figure 110: Revise ROS permissions screen

Confirm

8.5 Select Yes under "Submit Registration". Click "Confirm".

Permissions on Administration Services

· No: Permission not available, Yes: Permission available

Service	No	Yes	
Add New			
Revise			
Amend Email Addresses			
Revoke			
Set Signature Requirements			
Inbox Administration		0	
Submit Registration			
Access Direct Debit Instruction			
Access Electronic Funds Transfer		8	
Access Secure Upload			
Access Manage Tax Clearance			
Access Verify Tax Clearance			
Access DPD System			

Figure 111: Revise ROS permissions screen

The following screen confirms permissions.

Revenue				المراط	
Cáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES
The permissions	changes that you h	ave specified for JANE BI	LOGGS are now	/ in place.	
	To return to Administratio	on Services page now click the O	K button		
Terms & Conditions	ROS F Privacy Policy Ce	<u>Help Exit Accessibility</u> r <u>tificate Policy Statement C</u> Eolas as Gaeilge	Certification Pract	tice Statement	

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
РТ	Azores	PT
	Madeira	PT
FI	Åland Islands	FI