

## European Cross-Border Payments Reporting (CESOP):

### Registration and Filing Guidelines

Document updated October 2024

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A more recent version of this manual is available.

## Executive Summary

The purpose of this manual is to provide a detailed overview of the procedures and criteria for the registration of entities which have EU cross-border payments reporting (hereafter CESOP) obligations in Ireland. This document further outlines the Revenue technical specifications and procedures for the filing of CESOP reports in Ireland.

The appropriate registration processes to be used will vary depending on whether the PSP or filing entity is resident in Ireland or non-resident. Non-resident entities will be required to provide further details for verification as outlined in [section 2.2](#).

All non-resident registrations are subject to a two-stage verification process which incorporates a manual review. To ensure timely completion of the registration process, it is recommended that all Non-Resident PSPs commence registration for CESOP in Ireland at least one month in advance of their first filing deadline.

Once registered, all filing for CESOP will be conducted through our Revenue Online Services ([ROS](#)).

All information for PSPs who have a CESOP reporting obligation in Ireland is available through our dedicated [webpage](#) on revenue.ie.

## 1 Registration Process for CESOP

There are three types of entities who may register to file for [CESOP](#) in Ireland:

1. Payment Service Providers (PSPs)
2. Agents (Tax Agents/Advisors) with a valid National Tax Advisor Identification Number ([TAIN](#)) authorised to file on behalf of a PSP; and
3. Other third-party reporting intermediaries including technical service providers who have been authorised to file on behalf of a PSP.

Each of these entities can either be residents of Ireland or non-resident. For the purpose of these guidelines, a resident entity is defined as one with a fixed place of business and a current tax registration or TAIN in Ireland. The registration process and criteria to be provided by each entity during registration will differ according to their residency.

1. **PSP Registration** - The following registration channels must be used by PSPs according to their residency status:
  - a) **Resident/established in Ireland** - A PSP with a CESOP reporting obligation may register to file on their own behalf. The PSP will use their existing Revenue Online Service ([ROS](#)) cert to register. This process is outlined in [section 2.1](#).
  - b) **Non-resident/non-established in Ireland** - Non-Irish Resident PSPs must register for CESOP using the Revenue Non-Resident Registration ([NRR](#)) app. Once they have been registered using the NRR app, they



will then be able to register for the Revenue Online Service ([ROS](#)) to fulfil their CESOP filing obligations. This process is outlined in [section 2.2](#).

2. **Agents/Advisors** – The correct registration process to be used in order to file on behalf of a client will depend on the residency of the Agent/Advisor:

- a) **Agents/Advisors who are Residents of Ireland with a valid TAIN** A tax Agents or Advisors with a valid [TAIN](#) may use their existing Agent Cert to register a new or existing Client to meet their CESOP reporting obligation, or to register on behalf of their Client through their existing ROS account.

This process will require upload of an Agent Link Notification or an Agent Consent Form (which must be completed and signed by both parties) through ROS at the time of registration. If either the Agent Link Notification or Agent Consent Form is not complete, the registration application cannot be completed. The customer will need to download either the Agent Link Notification or Agent Consent Form and complete offline. Once the Form has been completed offline, the customer may log into Revenue Online Service and proceed with registration.

- I. [Section 2.5](#) outlines the process for the Agent or Advisor to register an existing Client (PSP) for a CESOP Reporting Obligation.
- II. [Section 2.6](#) outlines the process for the Agent or Advisor to register a new Client (PSP) for a CESOP Reporting Obligation where the Client has an existing Revenue Tax Registration Number or Customer Number.

- b) **Non-Resident Agents/Advisors who do not have a valid TAIN** – Such Agents or Advisors will not be able to use ROS to register as a filer acting on behalf of a Client for CESOP. For this process the PSP (Client) must register for CESOP first using either the [ROS](#) or Non-Resident Registration process above. Once registered, the PSP can grant a [subcert](#) to the Agent or Advisor through the [ROS](#) facility. This process is outlined in [section 2.7](#).

3. **Third-Party Reporting Intermediary** - Revenue has an established [ROS](#) functionality which enables PSPs to authorise a third-party intermediary to report for CESOP on their behalf. This intermediary may be, for example, a separate entity within the organisation which provides a centralised CESOP reporting function, or an outsourced service provider who is providing CESOP technical support to the PSP. This facility has been provided to support PSPs in meeting their filing obligations for CESOP, and is outlined in [section 2.8](#).

The process for registering third-party reporting intermediaries for CESOP is similar to that of Section 2b above for “non-resident Agent”. In this circumstance, the PSP (client with reporting obligation for CESOP in Ireland) must firstly register for CESOP using either the [ROS](#) facility or the Revenue Non-Resident Registration ([NRR](#)) Application. Once this is complete and access has been granted, the PSP will be able to authorise and issue a [subcert](#) to the reporting intermediary who may then use the ROS facility to file on behalf of the PSP.

All information relating to the authorising of [subcerts](#) through ROS is available on the Revenue website.

Any PSP with a CESOP reporting obligation is legally responsible for ensuring that their CESOP filing obligations have been met. Any PSP who has outsourced their reporting to a third-party entity, an intermediary or an Agent (including those who have been granted a ROS [subcert](#)) is responsible for ensuring that the reporting has been carried out correctly on their behalf. These verifications may include:

- ensuring that all submissions made on their behalf by the intermediary are accurate and complete.
- verifying that all submissions made on their behalf by the intermediary have passed validation at National and EU level.
- ensuring that the reporting intermediary has reported all corrections and resubmissions as requested by Revenue or the EU CESOP System.

In the event of any non-compliance, the PSP with the reporting obligation for CESOP is the responsible party and may be liable to penalties for non-compliance.

## 2 Payment Service Provider (PSP) Registration for CESOP

### 2.1 Registration of a Resident PSP for CESOP Reporting

This step can only be completed once the Customer is already registered for [ROS](#). If the Customer is not registered for ROS, refer to [section 2.3](#).

Otherwise, the following steps (2.1.1 to 2.1.10) set out the process for an Irish-resident PSP to register a [CESOP](#) Reporting Obligation.

2.1.1 Log into [ROS](#).

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

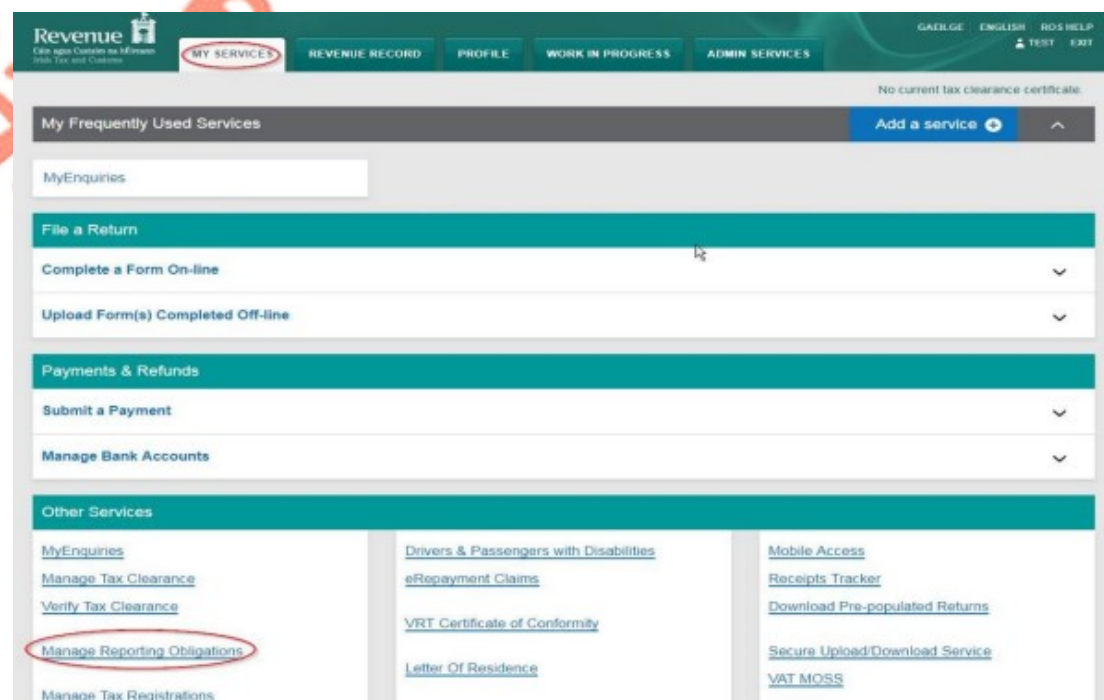


Figure 1: Customer My Services screen

2.1.3 Go to “CESOP” in the listing under “Registration Options”.

Select “Register” on the right-hand list corresponding to the registration option “CESOP”.

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

**eRegistration**

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

**Registration Options**

<b>Share Schemes Reporting - SSR</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>DAC6 - DAC6</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>DAC7 - DAC7</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Suspicious Transaction Reports - STR</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>CESOP - CESOP</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>FATCA - FATCA</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>DAC2-CRS - DAC2-CRS</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>DAC4-CbC - DAC4-CbC</b> Status: Not Registered	<a href="#">Register &gt;</a>

Figure 2: Customer CESOP registration screen

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

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

The PSP must enter their Central Bank/Euro Banking National ID. This is issued by either the Central Bank of Ireland or the European Banking Authority

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

**eRegistration**

**CESOP Registration**

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

PSP Central Bank/Euro Banking National ID \*

[X Cancel](#) [Add To Your Requests >](#)

Figure 3: Customer CESOP registration screen



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

Click “Submit”.

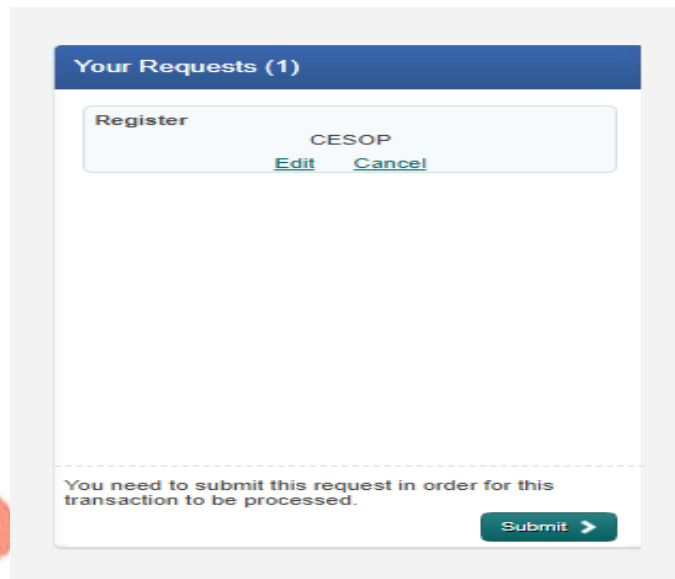


Figure 4: Customer submit registration screen.

- 2.1.6 On the next screen, click “Sign and Submit” to enter the final screen.

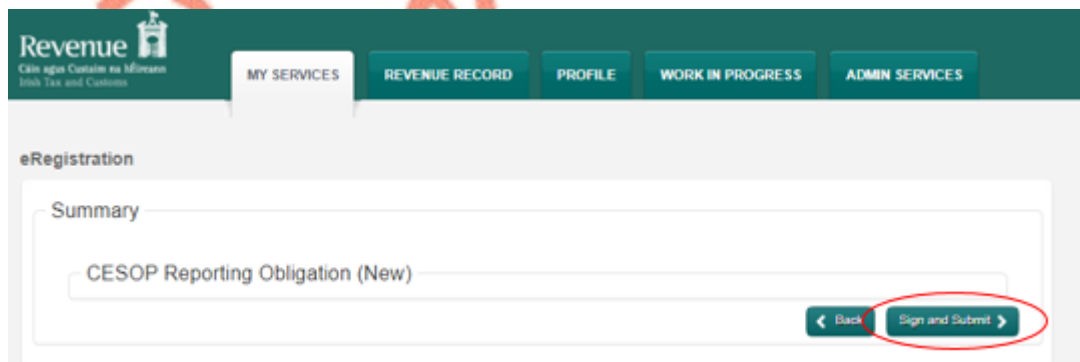


Figure 5: Customer sign and submit registration screen.

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

**Return**

**Information**

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

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

**Sign & Submit**

Certificate  [Help](#)

Enter Password

0%

Figure 6: Customer sign and submit password screen.

- 2.1.8 The Customer will receive a ROS Acknowledgement and a Notice Number, which the Customer may wish to print for their records. Click "OK" to return to the My Services page.

**ROS Acknowledgement**

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

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

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

Notice Number **4132660221G**

eRegistration summary:

Action	Status	Comments
Register CESOP	Success	

To return to My Services page click the OK button

Figure 7: Customer registration confirmation screen

- 2.1.9 The Customer will receive a new notification under their ROS "Revenue Record" to confirm that the Customer has been registered for a CESOP Reporting Obligation.

The customer may click on the notice number for confirmation and details of the registration.

Figure 8: Customer Revenue Record screen

2.1.10 When the notice number is selected, the following Notice will appear, which the Customer may wish to print for their records.

Figure 9: Customer registration confirmation screen

**NOTE:** After completion of this process, the Customer should allow up to three working days for the CESOP reporting obligation to be registered. It will not be possible to upload a CESOP file for this Client in ROS until the obligation has been registered.

## 2.2 Registration of a Non-Resident Payment Service Provider (PSP) for CESOP Reporting

Non-Resident PSP registration is a three-step process:

1. The non-resident PSP must Register for their CESOP Reporting Obligation via the Revenue [NRR](#) app.
2. Once Step 1 is approved, the PSP will receive a system password in order to obtain their Tax Registration Number (TRN).
3. The PSP must then register for [ROS](#) using the TRN provided.

Each step must be completed before progressing to the next step.

- 2.2.1 In order to commence the registration process, non-resident Payment Service Providers who wish to register to meet their reporting obligations in Ireland should proceed to the Registration and Confirmation portal.

**Revenue**  
Taxes and Customs for Microbusiness  
Link Tax and Customers

### Registration for DAC7/CESOP Reporting Registration

This service is to allow platform operators or payment service providers who need to report in order to meet their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) and CESOP reports.

**Register**

Provide information to allow us process your application. You will need

- Basic Organisation Identification Information.
- Contact Details for Responsible Officer.
- Any previous tax reference numbers used, Tax ID.

Register here for FPOs such as DAC7/CESOP

**Register**

**Confirm**

Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- Storage space on this device. You will be asked to download your ROS digital certificate to this device.
- A System Password we will send to you via email.
- Your 12 digit verification code. This is the code that you provided when completing the registration process.

**Confirm**

Figure 10: CESOP Registration Introduction Screen

## 2.2.2 Select the CESOP option.




The screenshot shows the 'Tax-Exempt Designated Bodies Registration' interface. At the top, there is a header with the Revenue logo and the title 'Tax-Exempt Designated Bodies Registration'. Below the header, there is a 'Back' link. The main heading is 'Please select a FPO to register'. There are two blue buttons: 'DAC7' and 'CESOP'. The 'CESOP' button is circled in red. To the left of the buttons is a circular icon containing a document with a checkmark. At the bottom right, there is a 'Cancel' link.

Figure 11: Non-Resident Payment Service Provider selection screen




### 2.2.3 Provide the required PSP-specific information in the appropriate fields.

**Payment Service Providers (CESOP) Registration**

[← Back](#)

## Reporting Entity Details




**Reporting Entity Details**

Payment Service Provider Name

Trading As (if different)

PSP Entity Type


Incorporation No

Responsible Person 

Responsible Person Position Held

Previously registered in Ireland

---



**Address Details**

Address Line 1

Address Line 2

Address Line 3

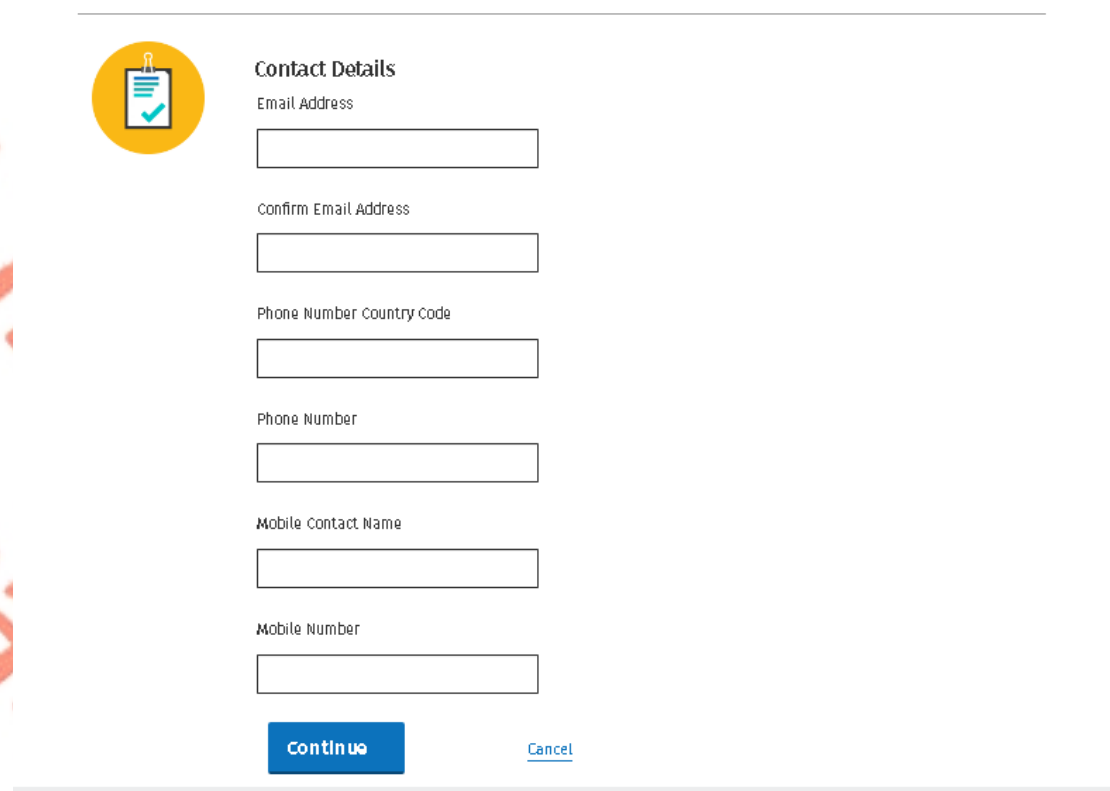
Country

Post Code

Figure 12: Reporting Entity Detail Screen

## 2.2.4 Complete the email address and contact details screens.

**Note: The email address must be a unique address i.e., not previously or currently used for an existing ROS registration.**



**Contact Details**

Email Address

Confirm Email Address

Phone Number Country Code

Phone Number

Mobile Contact Name

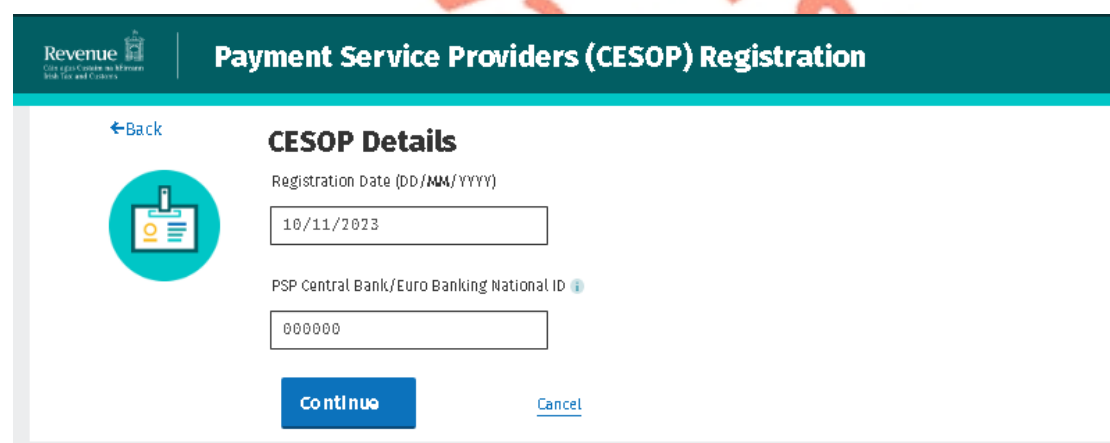
Mobile Number

[Continue](#) [Cancel](#)

Figure 13: Email Address and contact details screen

## 2.2.5 Complete the Payment Service Provider CESOP Registration Details screen. Please note that:

- The Registration Date cannot be a date in the future.
- The PSP must enter their Central Bank/Euro Banking National ID. This is issued by either the Central Bank of Ireland or the European Banking Authority
- Select “Continue”.



Revenue

**Payment Service Providers (CESOP) Registration**

[Back](#)

**CESOP Details**

Registration Date (DD/MM/YYYY)

10/11/2023

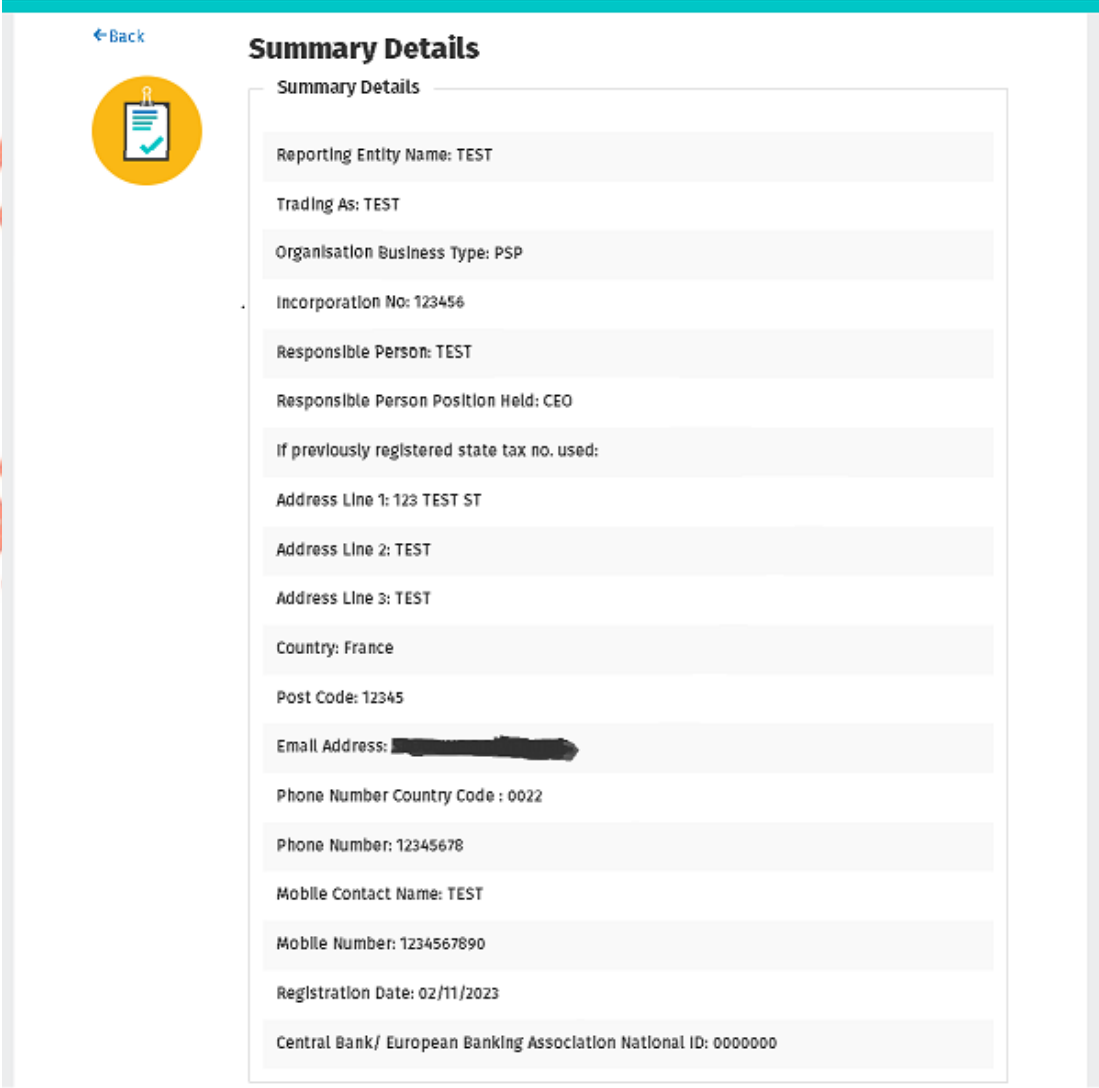
PSP Central Bank/Euro Banking National ID

000000

[Continue](#) [Cancel](#)

Figure 14: Payment Service Provider CESOP Registration Date screen

- 2.2.6 Following completion of the CESOP details screen, the customer will be presented with a summary screen. On this summary screen, the customer is requested to check the details and confirm that the information entered is accurate.



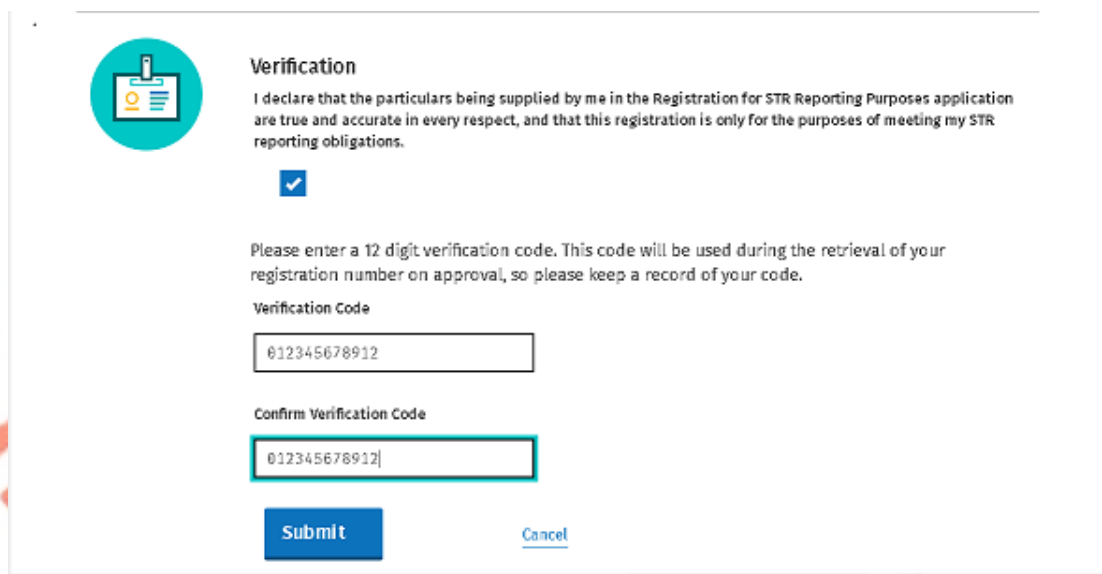
The screenshot shows a web interface titled "Summary Details". On the left, there is a blue "Back" link and a yellow circular icon containing a clipboard with a checkmark. The main content area is a list of fields with their values:

Summary Details	
Reporting Entity Name:	TEST
Trading As:	TEST
Organisation Business Type:	PSP
Incorporation No:	123456
Responsible Person:	TEST
Responsible Person Position Held:	CEO
If previously registered state tax no. used:	
Address Line 1:	123 TEST ST
Address Line 2:	TEST
Address Line 3:	TEST
Country:	France
Post Code:	12345
Email Address:	[REDACTED]
Phone Number Country Code :	0022
Phone Number:	12345678
Mobile Contact Name:	TEST
Mobile Number:	1234567890
Registration Date:	02/11/2023
Central Bank/ European Banking Association National ID:	0000000

Figure 15: Summary Screen

- 2.2.7 After verifying the details screen, the customer will be asked to input a unique 12-digit Verification code.

**NOTE:** The customer must keep a record of this code as it will be required later at the confirmation stage of the registration process.



**Verification**

I declare that the particulars being supplied by me in the Registration for STR Reporting Purposes application are true and accurate in every respect, and that this registration is only for the purposes of meeting my STR reporting obligations.

☒

Please enter a 12 digit verification code. This code will be used during the retrieval of your registration number on approval, so please keep a record of your code.

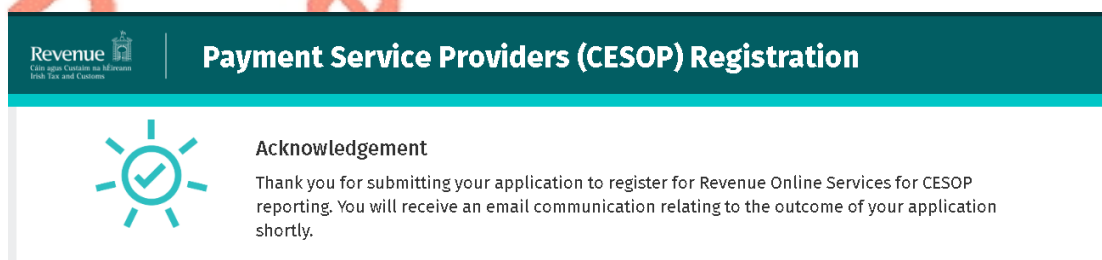
Verification Code

Confirm Verification Code

**Submit** [Cancel](#)


Figure 16: Verification Check screen

- 2.2.8 Click the “submit” button to trigger the approval process. This action should generate an Acknowledgement Screen.



**Revenue**  
Cuid again Cuidaim na hIdéir  
Irish Tax and Customs

**Payment Service Providers (CESOP) Registration**



**Acknowledgement**

Thank you for submitting your application to register for Revenue Online Services for CESOP reporting. You will receive an email communication relating to the outcome of your application shortly.

Figure 17: Acknowledgement Screen

- 2.2.9 If successfully approved after checking by the Revenue CESOP team, an e-mail will issue with the system password. The customer will then need to return to the registration screen in order to complete the registration process. Click “Confirm”. Having input the system password, please click “Confirm”.
- 2.2.10 If the application is disapproved, an email will be sent to the provided email address outlining the next steps. It should be noted that the approval process will be worked strictly in date order and may take up to seven working days for the CESOP Team to complete. It will not be possible to upload a CESOP file for this Client in ROS until the registration has been completed.

**Revenue**  
Can you customise the Revenue  
and Tax and Customs

## Registration for DAC7/CESOP Reporting Registration

This service is to allow platform operators or payment service providers who need to report in order to meet their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) and CESOP reports.

**Register**

Provide information to allow us process your application. You will need:

- Basic Organisation identification information.
- Contact Details for Responsible Officer.
- Any previous tax reference numbers used. Tax ID.

Register here for FPOs such as DAC7/CESOP

**Register**

**Confirm**

Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- Storage space on this device. You will be asked to download your ROS digital certificate to this device.
- A System Password we will send to you via email.
- Your 12 digit verification code. This is the code that you provided when completing the registration process.

**Confirm**

Figure 18: Confirmation Screen

2.2.11 Enter the email address (**NOTE: the email must be a unique address not previously or currently used for an existing ROS registration**), the 12-digit verification code and the system password. Then, click "Submit".

[← Back](#)

## Confirmation

### Confirm Information

Email Address

Verification Code

System Password

**Submit** [Cancel](#)

Figure 19: Confirmation Screen



- 2.2.12 After submission of the confirmation screen, the Customer will be issued with a Tax Reference Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA). The Customer may then use this number to obtain a [ROS](#) Certificate.
- N.B. It is imperative that the PSP retains a copy of this TRN for future reference.**

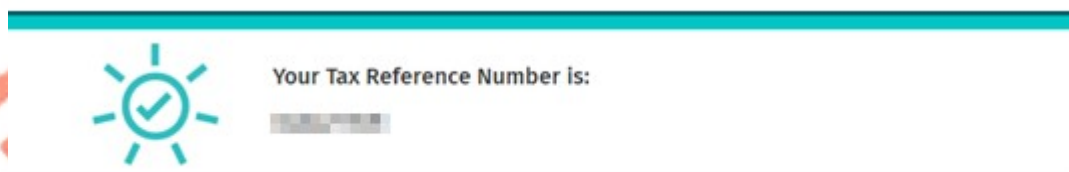


Figure 20: Tax Reference Number screen

### 2.3 Revenue Online Service ([ROS](#)) Registration

As highlighted, all filing for CESOP will be completed using the Revenue Online Service ([ROS](#)). Once the Non-Resident customer has obtained a Tax Registration Number (TRN) using the [NRR](#) application, the customer must then proceed to register this TRN for ROS in order to access the online filing service.

Details on how to register for [ROS](#) are available on the Revenue website. Contact details for the ROS support team are provided at Section 6 of this document.

Figure 21: ROS registration screen

## 2.4 Agents authorised to act on behalf of Clients for CESOP reporting.

This section covers the registration process for Agents or Advisors who are acting on behalf of a PSP for CESOP reporting purposes, specifically:

1. Tax [Agents](#) or Advisors who are Residents of Ireland with a valid National Tax Identification Number (TAIN):
  - I. [Section 2.5](#) outlines the process for this Agent or Advisor to register an existing client (PSP) for a CESOP Reporting Obligation.
  - II. [Section 2.6](#) outlines the process for this Agent or Advisor to register a new client (PSP) for a CESOP Reporting Obligation, where that client has an existing Tax Registration Number or Customer Number registered with Revenue.
2. Non-Resident Tax Agents or Advisors who do not have a TAIN:  
Such Agents or Advisors will **not** be able to register directly to file on behalf of a client for CESOP. The process for registration and authorisation by a PSP to act on their behalf is outlined in [section 2.7](#).

## 2.5 Tax Agent or Advisor with valid TAIN, registering an existing Client (PSP) for a CESOP Reporting Obligation

Section 2.5 outlines the [Agent](#) registration process for tax Agents and Advisors who are resident in Ireland and possess a valid TAIN. This Agent must use their existing

ROS Agent cert to register an existing Client with a reporting obligation for CESOP, or to register to act on behalf of their Client for CESOP through their [ROS](#) account.

This process will require upload of an [Agent link Notification](#) or an Agent Consent Form which must be completed and signed by both parties at the time of registration through ROS.

Please follow steps 2.5.1 to 2.5.16 to register an existing Client (PSP) for a CESOP Reporting Obligation.

2.5.1 Log into [ROS](#).

2.5.2 Under the “TAIN Services” tab, locate the Customer using the “Client Search” or “Client List” options. The Agent will be redirected to the “Client Services” tab for the relevant Customer.

The screenshot displays the 'TAIN SERVICES' interface. At the top, the 'TAIN SERVICES' tab is highlighted in the navigation bar. The main content area is divided into two primary sections. The upper section, 'Find Clients', contains a 'Client Search' form with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. It features input fields for 'Select a tax type...', 'Enter registration no.', and 'Enter surname', each accompanied by a 'Search' button. To the right of the search form is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons. Below the search form is a 'Last 10 Clients Accessed' section. The lower section, 'Manage Tax Registrations', includes a 'Manage Client Registrations' area with similar input fields and a 'Manage' button. To the right is a 'Register New Revenue Customer' section with buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 22: TAIN Services screen

### 2.5.3 Select “Manage Reporting Obligations” from the “Other Services” options.

The screenshot displays the CESOP Agent interface. At the top, a navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red circle), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. A message states 'No current tax clearance certificate.' Below this, the 'Employer Services' section includes links for 'Revenue Payroll Notifications (RPNs)', 'Payroll', and 'Additional Services'. The 'File a Return' section has options for 'Complete a Form Online' and 'Upload Form(s) Completed Offline'. The 'Payments & Refunds' section includes 'Submit a Payment' and 'Manage Bank Accounts'. The 'Gifts & Inheritance' section has a link for 'Statement of Affairs (Probate) Form SA 2'. The 'Other Services' section at the bottom contains a grid of links, with 'Manage Reporting Obligations' circled in red. Other links in this section include 'Manage Tax Clearance', 'Verify Tax Clearance', 'Manage Tax Registrations', 'Charities and Sports Bodies eApplication', 'Drivers & Passengers with Disabilities', 'Manage Professional Services Withholding Tax', 'Manage Non-resident Landlord Withholding Tax', 'eRepayment Claims', 'VRT Certificate of Conformity', 'VRT EU Leased Vehicle - Leasee', 'Download Pre-populated Returns', 'Secure Upload/Download Service', 'Large File Upload Service', 'VAT MOSS', 'VAT OSS', and 'Registration Status Letter'.

Figure 23: Agent Manage Reporting Obligations screen

### 2.5.4 Under the “Registration Options” list, click the “Select Action” button in the “CESOP” registration option.

**Registration Options**

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

**DAC6 - DAC6**  
Status: Active  
Number: 00070536N  
You are linked to this reporting obligation  
[Cease Registration] [Remove Agent Link]

**DAC7 - DAC7**  
Status: Active  
Number: 00070536N  
You are linked to this reporting obligation  
[Cease Registration] [Remove Agent Link]

**Suspicious Transaction Reports - STR**  
You are not linked to this reporting obligation  
[Select Action]

**CESOP - CESOP**  
You are not linked to this reporting obligation  
[Select Action]

**FATCA - FATCA**  
You are not linked to this reporting obligation  
[Select Action]

**DAC2-CRS - DAC2-CRS**  
You are not linked to this reporting obligation  
[Select Action]

**DAC4-CbC - DAC4-CbC**  
You are not linked to this reporting obligation  
[Select Action]

**Your Requests (0)**

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

Figure 24: Agent CESOP registration screen

2.5.5 A list of options will appear. Please select the “Add and link to a new registration” option.

This option is applicable to an Agent who wishes to link to a current customer/client in order to manage their CESOP Reporting Obligation.

**CESOP - CESOP** [Select Action]

You are not linked to this reporting obligation

[Add and link to a new registration]  
[Link and cease an existing registration]  
[Link only to an existing registration]

Figure 25: Agent CESOP registration screen



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

Figure 26: Agent CESOP confirmation screen

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

Figure 27: Agent CESOP confirmation screen

#### Notes:

- The date entered must not be later than current date.
- Enter the National ID of the PSP which has been issued by the Central Bank of Ireland, or if non-resident in Ireland please enter the relevant ID as listed on the European Banking Authority (EBA) register as having been issued by your relevant National Licencing Authority.

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

The screenshot shows a web interface titled "Your Requests (1)". Inside, there is a box labeled "Register" containing the text "CESOP" and two links: "Edit" and "Cancel". Below this box, a message states: "You need to submit this request in order for this transaction to be processed." At the bottom right of the message area is a green "Submit" button with a right-pointing arrow.

Figure 28: Agent CESOP submit screen

- 2.5.9 Selecting “Generate Client Consent Letter” (Fig. 29) will generate a consent letter in respect of the client registration. This will be generated in PDF format. (Note: this option is not mandatory; alternatively, a standard Agent Link Notification form (Fig. 30) may be uploaded at the next stage).

The screenshot shows the "eRegistration" section of a web portal. At the top, there is a navigation bar with the Revenue logo and four tabs: "TAIN SERVICES", "CLIENT SERVICES" (which is active), "CLIENT REVENUE RECORD", and "WORK IN PROGRESS". Below the tabs, the "eRegistration" section has a "Summary" heading. Under "Summary", the title "CESOP Reporting Obligation (New)" is displayed. A blue information box contains the following text: "The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the 'Generate Client Consent Letter' button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#)." Below the information box are three buttons: "Generate Client Consent Letter", "< Back", and "Next >".

Figure 29: Client consent letter generation screen

**TEST NAME TEST NAME** confirms that **TEST (87776F)** is to act as the agent in respect of the following taxes.

<b>CESOP Reporting Obligation (New)</b>	
<b>Registration Commencement Date</b>	03/07/2023

**TEST NAME TEST NAME** 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 30: Agent consent letter

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

2.5.11 Once the Client Consent Letter has been completed by the client, click “Next” on the Client Consent letter generation screen:

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

CESOP Reporting Obligation (New)

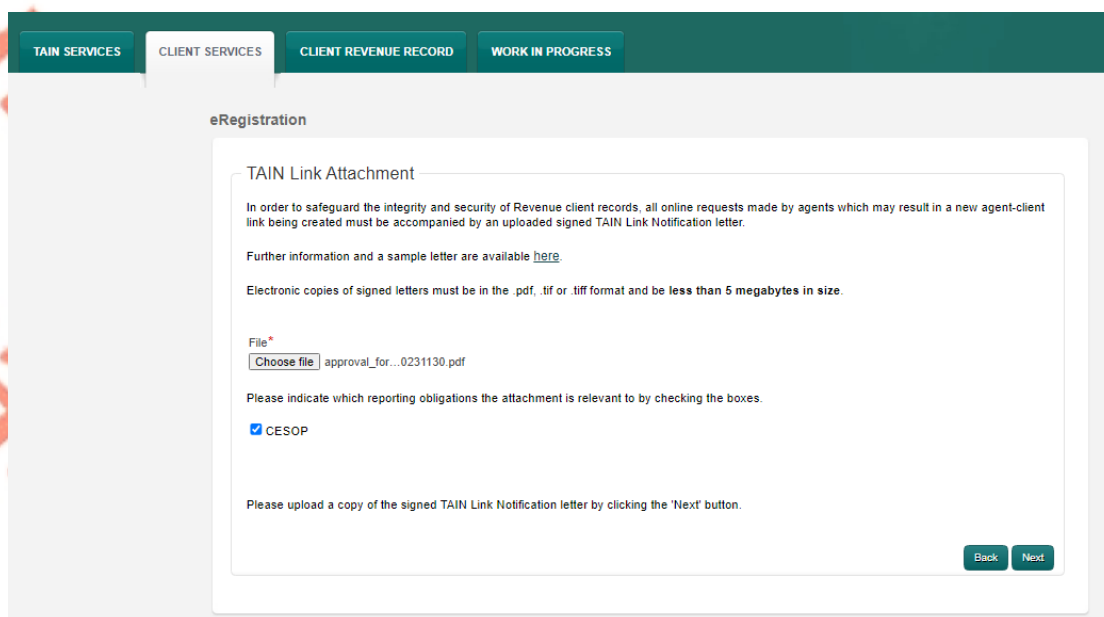
**i** The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated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

Generate Client Consent Letter Back Next >

Figure 31: Agent consent letter screen

- 2.5.12 To upload the completed Client Consent Letter for CESOP on ROS, click “Choose File” and locate the completed Client Consent Letter in the agent network/drive. Tick the box “CESOP” and click “Next” (Fig. 32).

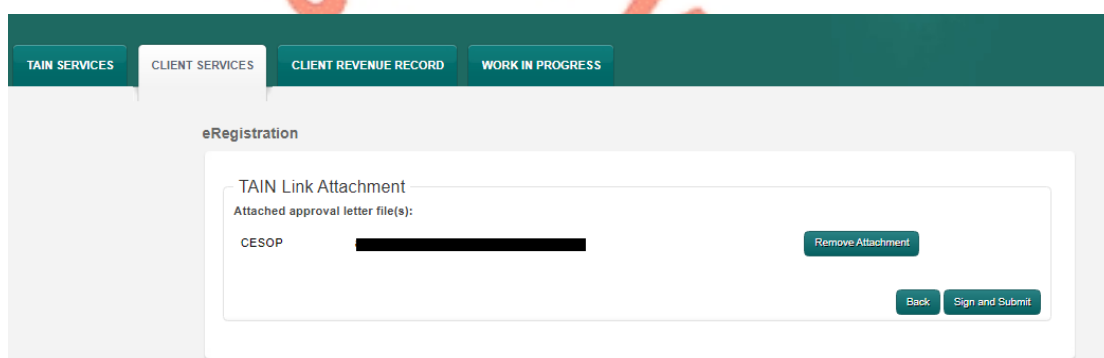
NOTE: A standard Agent Link Notification may be uploaded instead of a Client Consent letter at this stage, if preferred.



The screenshot shows the 'eRegistration' section of a web application. At the top, there is a navigation bar with four tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is titled 'TAIN Link Attachment'. It contains the following text: 'In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.' Below this, it says 'Further information and a sample letter are available [here](#).' and 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' There is a 'File\*' label and a 'Choose file' button. The file name 'approval\_for...0231130.pdf' is displayed. Below this, it says 'Please indicate which reporting obligations the attachment is relevant to by checking the boxes.' and the 'CESOP' checkbox is checked. At the bottom, it says 'Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.' There are 'Back' and 'Next' buttons at the bottom right.

Figure 32: Agent upload Agent link screen

- 2.5.13 After upload is complete, click “Sign and Submit”.



The screenshot shows the 'eRegistration' section of a web application. At the top, there is a navigation bar with four tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is titled 'TAIN Link Attachment'. It contains the following text: 'Attached approval letter file(s):'. Below this, the file name 'CESOP' is displayed. There is a 'Remove Attachment' button. At the bottom right, there are 'Back' and 'Sign and Submit' buttons.

Figure 33: Agent sign and submit screen

- 2.5.14 The agent will then be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

**Return**

**Information**

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

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

**Sign & Submit**

**Certificate** sys7\_agent\_63140557 [Help](#)

**Enter Password** Password

[Sign & Submit](#) [Back](#)

0%

Figure 34: Agent sign and submit password screen

- 2.5.15 The agent will receive a ROS Acknowledgement and a Notice Number which the agent may wish to print for their records. Click “OK” to return to TAIN Services tab (after printing if required).

**ROS Acknowledgement**

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

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

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

Notice Number **6006651470U**

eRegistration summary:

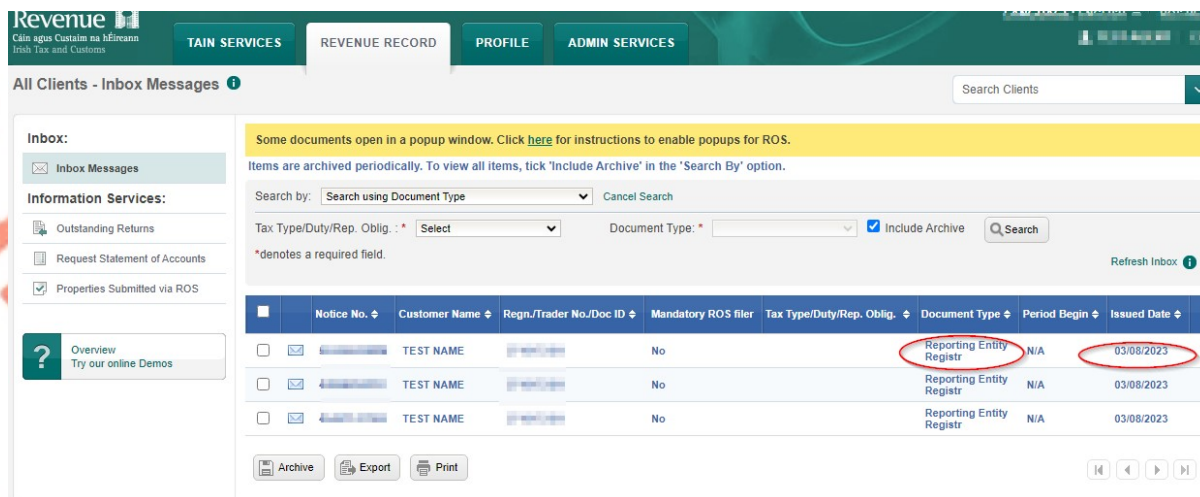
Action	Status	Comments
Register and Link CESOP	Success	

To return to TAIN Services click on TAIN Services tab. [OK](#)

Figure 35: Agent CESOP confirmation screen



- 2.5.16 The agent will receive a new notification in the Client Revenue Record to confirm the customer has been registered for a CESOP reporting obligation. Click on the Notice Number for confirmation of the registration.



Revenue  
Cúla agus Cúlaí na hÉireann  
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

All Clients - Inbox Messages

Search Clients

Inbox:

Information Services:

- Outstanding Returns
- Request Statement of Accounts
- Properties Submitted via ROS

Overview  
Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

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

Search by: Search using Document Type Cancel Search

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

\*denotes a required field.

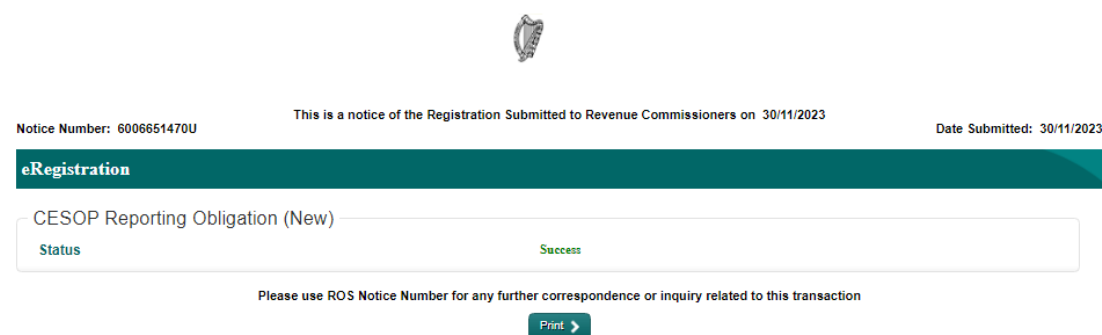
Refresh Inbox

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023

Archive Export Print

Figure 36: Agent Revenue Record screen

- 2.5.17 Once selected, the following notice will appear which the agent may wish to print for their records.



Notice Number: 6006651470U

This is a notice of the Registration Submitted to Revenue Commissioners on 30/11/2023

Date Submitted: 30/11/2023

eRegistration

CESOP Reporting Obligation (New)

Status Success

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

Print

Figure 37: Agent CESOP registration confirmation screen

After completion of this process, the agent should allow up to 3 working days for the CESOP reporting obligation to be registered in ROS. It will not be possible to upload a CESOP file for this client until the obligation has been registered.

## 2.6 Tax Agent or Advisor with valid TAIN, registering a New Client (PSP) for CESOP who is already registered with Revenue for tax purposes and has a valid tax registration number

Follow steps 2.6.1 to 2.6.15 to register a new client (PSP) for a CESOP reporting obligation who has a valid tax registration or customer number registered with Revenue.

2.6.1 Log into [ROS](#).

2.6.2 Under the “TAIN Services” tab, locate the “Manage Client Registrations” section. An agent can add a new client by searching that clients’ name and registration along with any tax head that client is already registered for. Then Select “Manage”.

The screenshot shows the TAIN Services interface. At the top, the 'TAIN SERVICES' tab is selected. Below it, the 'Find Clients' section allows searching by registration number or name. The 'Manage Tax Registrations' section is active, showing 'Manage Client Registrations' with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. A 'Manage' button is highlighted with a red circle. To the right, there are buttons for 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 38: TAIN Services screen

- 2.6.3 Under the “Registration Options” list, click the “Select Action” button in the “CESOP” registration option.

The screenshot shows the 'eRegistration' interface. On the left, a sidebar contains a 'Manage Your Reporting Obligations and TAIN Links' section with notes. The main area is titled 'Registration Options' and lists several reporting obligations. The 'CESOP - CESOP' option is highlighted with a red circle, and its 'Select Action' button is also circled in red. Other options include 'Share Schemes Reporting - SSR', 'DAC6 - DAC6', 'DAC7 - DAC7', 'Suspicious Transaction Reports - STR', 'FATCA - FATCA', 'DAC2-CRS - DAC2-CRS', and 'DAC4-CbC - DAC4-CbC'. On the right, there is a 'Your Requests (0)' section with a 'Submit' button.

Figure 39: Agent CESOP registration screen

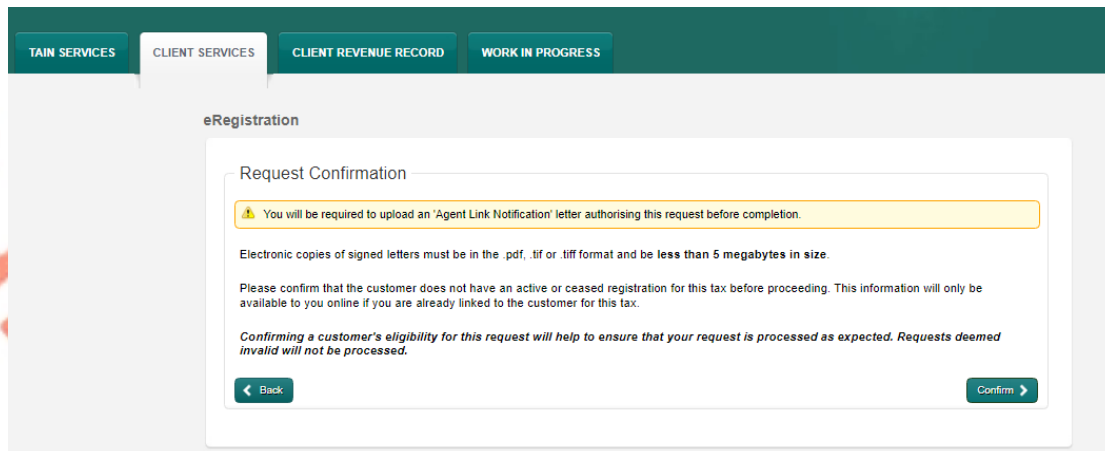
- 2.6.4 A list of options will appear. Please select the “Add and link to a new registration” option.

This option is applicable to an agent who wishes to link to a Customer/Client in order to manage their CESOP Reporting Obligation.

The screenshot shows the 'CESOP - CESOP' option selected. The 'Select Action' button is highlighted. Below the button, three options are listed: 'Add and link to a new registration', 'Link and cease an existing registration', and 'Link only to an existing registration'. The text 'You are not linked to this reporting obligation' is displayed on the left.

Figure 40: Agent CESOP registration screen

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



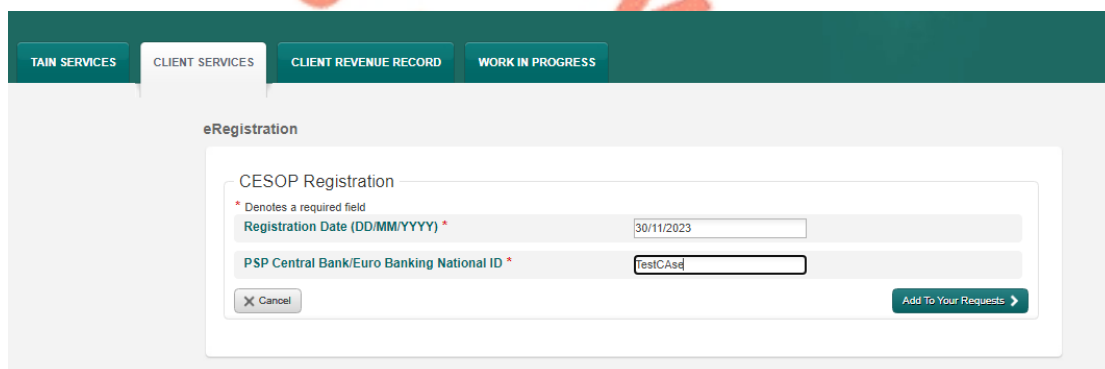
The screenshot shows the 'eRegistration' section of a web application. At the top, there are four tabs: 'TAIN SERVICES', 'CLIENT SERVICES' (which is active), 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the tabs, the 'eRegistration' section contains a 'Request Confirmation' box. Inside this box, there is a yellow warning banner that reads: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below the banner, there is text stating: 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' This is followed by a paragraph: '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.' Below this is another paragraph: 'Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.' At the bottom of the box, there are two buttons: a 'Back' button with a left arrow and a 'Confirm' button with a right arrow.

Figure 41: Agent CESOP confirmation screen

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

**Notes:**

- The date entered must not be later than current date.
- Enter the National ID of the PSP which has been issued by the Central Bank of Ireland, or if non-resident in Ireland please enter the relevant ID as listed on the European Banking Authority (EBA) register as having been issued by your relevant National Licencing Authority.



The screenshot shows the 'eRegistration' section of a web application. At the top, there are four tabs: 'TAIN SERVICES', 'CLIENT SERVICES' (which is active), 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the tabs, the 'eRegistration' section contains a 'CESOP Registration' box. Inside this box, there is a text input field for 'Registration Date (DD/MM/YYYY)' with the value '30/11/2023'. Below this is another text input field for 'PSP Central Bank/Euro Banking National ID' with the value 'TestCase'. At the bottom of the box, there are two buttons: a 'Cancel' button with a close icon and an 'Add To Your Requests' button with a right arrow.

Figure 42: Agent CESOP confirmation screen

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

**Your Requests (1)**

Register CESOP  
[Edit](#) [Cancel](#)

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

[Submit](#)

Figure 43: Agent CESOP submit screen

- 2.6.8 Selecting “Generate Client Consent Letter” (Fig. 44) will generate a Consent letter in respect of the client registration. This will be generated in PDF format. (Note: this option is not mandatory; alternatively, a standard Agent Link Notification Form (Fig. 45) may be uploaded at the next stage).

**Revenue**  
 Cúin agus Cúistiam na hÉireann  
 Irish Tax and Customs

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

**eRegistration**

**Summary**

CESOP Reporting Obligation (New)

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

[Generate Client Consent Letter](#) [Back](#) [Next](#)

Figure 44: Client consent letter generation screen



**TEST NAME TEST NAME** confirms that **TEST (87776F)** is to act as the agent in respect of the following taxes.

<b>CESOP Reporting Obligation (New)</b>	
<b>Registration Commencement Date</b>	03/07/2023

**TEST NAME TEST NAME** 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 45: Agent consent letter

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

2.6.10 Once the Client Consent Letter has been completed by the client, click “Next” on the Client Consent letter generation screen:

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

CESOP Reporting Obligation (New)

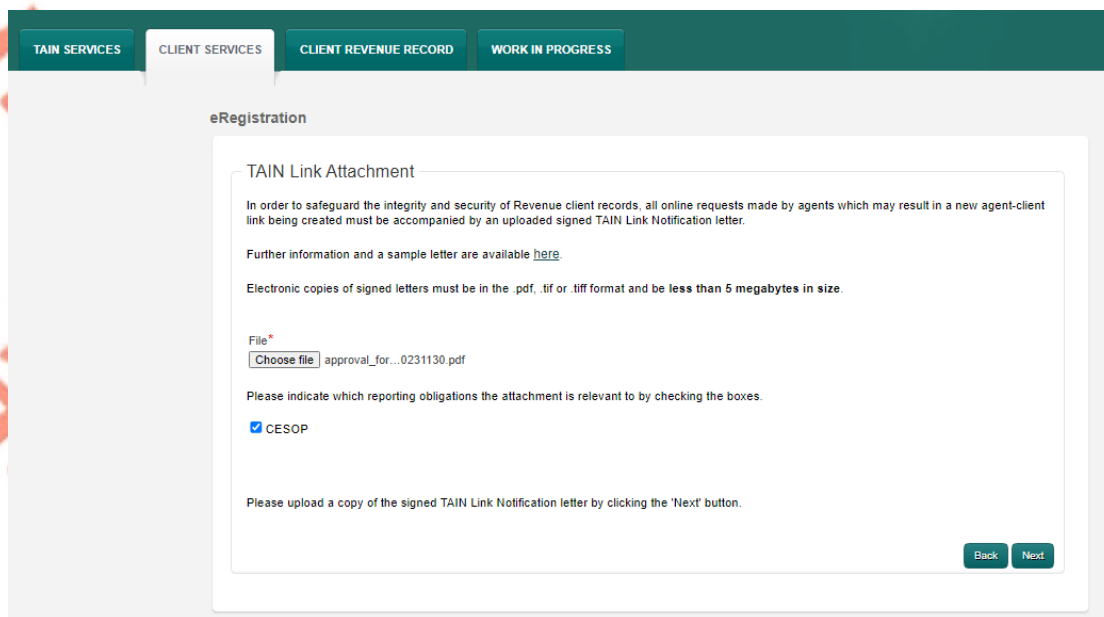
**i** The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated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

Generate Client Consent Letter < Back Next >

Figure 46: Agent consent letter screen

- 2.6.11 To upload the completed Client Consent Letter for CESOP on ROS, click “Choose File” and locate the completed Client Consent Letter in the Agent network/drive. Tick the box “CESOP” and click “Next” (Fig. 47).

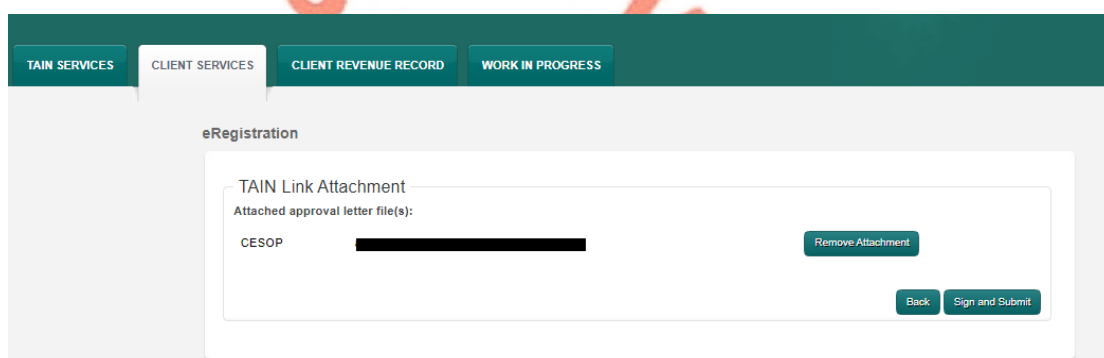
NOTE: A standard Agent Link Notification may be uploaded instead of a Client Consent letter at this stage, if preferred.



The screenshot shows the 'eRegistration' section of a web application. At the top, there is a navigation bar with four tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is titled 'TAIN Link Attachment'. It contains the following text: 'In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.' Below this, it says 'Further information and a sample letter are available [here](#).' and 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' There is a 'File\*' label and a 'Choose file' button. The file name 'approval\_for...0231130.pdf' is displayed. Below this, it says 'Please indicate which reporting obligations the attachment is relevant to by checking the boxes.' There is a checked box for 'CESOP'. At the bottom, it says 'Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.' There are 'Back' and 'Next' buttons at the bottom right.

Figure 47: Agent upload Agent link screen

- 2.6.12 After upload is complete, please click “Sign and Submit”.



The screenshot shows the 'eRegistration' section of a web application. At the top, there is a navigation bar with four tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation bar, the 'eRegistration' section is titled 'TAIN Link Attachment'. It contains the following text: 'Attached approval letter file(s):'. Below this, it says 'CESOP' followed by a blacked-out file name. There is a 'Remove Attachment' button. At the bottom right, there are 'Back' and 'Sign and Submit' buttons.

Figure 48: Agent sign and submit screen

- 2.6.13 The agent will then be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

Figure 49: Agent sign and submit password screen

- 2.6.14 The agent will receive a ROS Acknowledgement and a Notice Number which the agent may wish to print for their records. Click “OK” to return to TAIN Services tab (after printing if required).

Action	Status	Comments
Register and Link CESOP	Success	

Figure 50: Agent CESOP confirmation screen

- 2.6.15 The agent will receive a new notification in the Client Revenue Record to confirm the customer has been registered for a CESOP Reporting Obligation. Click on the Notice Number for confirmation of the registration.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023
<input type="checkbox"/>		TEST NAME		No		Reporting Entity Registr	N/A	03/08/2023

Figure 51: Agent Revenue Record screen

- 2.6.16 Once selected, the following notice will appear which the agent may wish to print for their records.

Notice Number: 6006651470U      This is a notice of the Registration Submitted to Revenue Commissioners on 30/11/2023      Date Submitted: 30/11/2023

**eRegistration**

CESOP Reporting Obligation (New)

Status      Success

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

Print

Figure 52: Agent CESOP registration confirmation screen

- 2.6.17 After completion of this process, the agent should allow up to 3 working days for the CESOP reporting obligation to be registered in ROS. It will not be possible to upload a CESOP file for this client until the obligation has been registered.

## 2.7 Agents or Advisors who do not have a TAIN Number

In these circumstances, the PSP must first register for CESOP first using either the [ROS](#) or Non-Resident Registration (NRR) process above.

Once registered, the PSP can then authorise and issue a [subcert](#) to the agent or advisor through the [ROS](#) facility. This process is outlined in [section 2.3](#).

## 2.8 Third-Party Reporting Intermediary

The process for registration of a non-agent third-party reporting intermediary follows the same process as section 2.7 above.

The PSP must first register for CESOP using either the [ROS](#) or Non-Residents Registration (NRR) process above.

Once registered, the PSP can then authorise and issue a [subcert](#) to the third-party reporting intermediary through the [ROS](#) facility. This process is outlined in [section 2.3](#).



### 3 Transaction Report-Filing Process for CESOP

There are three types of entities who may file [CESOP](#) reports:

1. Payment Service Providers (PSPs) using their ROS administrator cert. This filing process is outlined in [section 3.1](#).
2. Agents (Tax Agents/Advisors) with a valid National Tax Advisor Identification Number ([TAIN](#)) authorised to file on behalf of a PSP, using a ROS Agent cert. This filing process is outlined in [section 3.2](#).
3. Other third-party reporting intermediaries including technical service providers who have been authorised to file on behalf of a PSP, using a ROS subcert. This filing process is outlined in [section 3.3](#).

All CESOP files uploaded to ROS will go through a pre-validation, national validation and EU validation process. Further details on each step of the file validation process are contained in [Annex 1](#).

After uploading, the filer will receive a notification to their ROS inbox containing the validation results. A sample message for each validation status outcome is contained in [Annex 2](#).

#### 3.1 PSP submitting a CESOP Return

- 3.1.1 Log into [ROS](#).
- 3.1.2 Under the “My Services” tab, select “Complete a Form Online” under the “File a Return” options list.

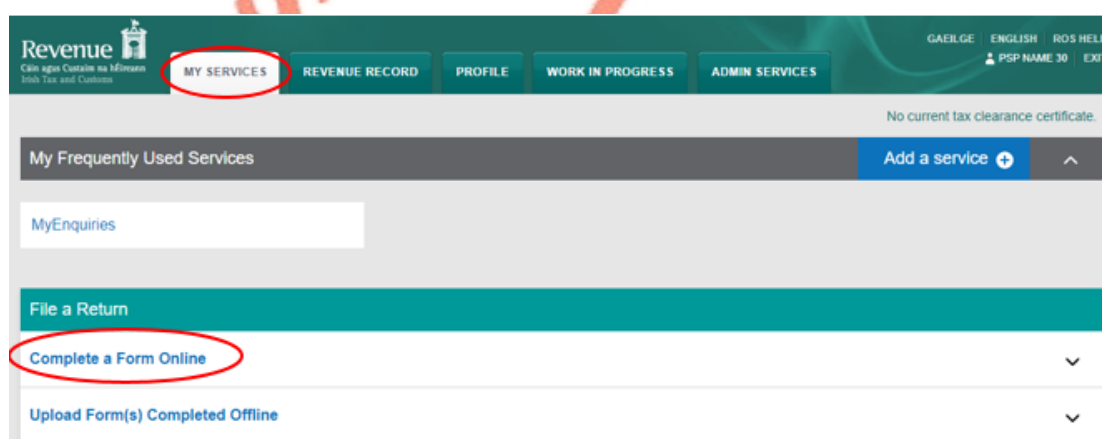
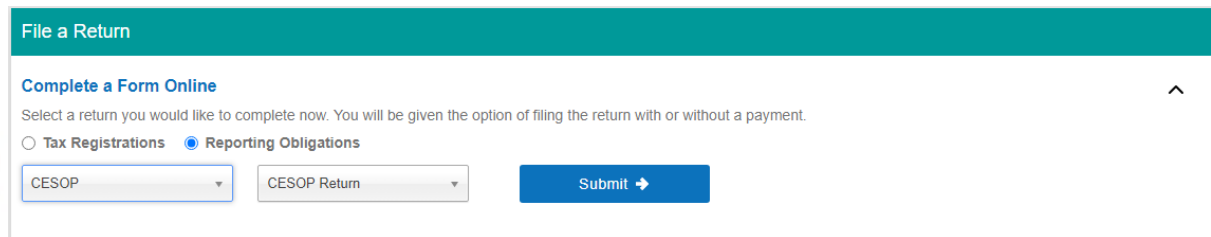


Figure 53: “Complete a Form Online” screen in ROS

- 3.1.3 Select the “Reporting Obligation” option. Then, choose “CESOP” as described below. Click Submit.



**File a Return**

**Complete a Form Online**

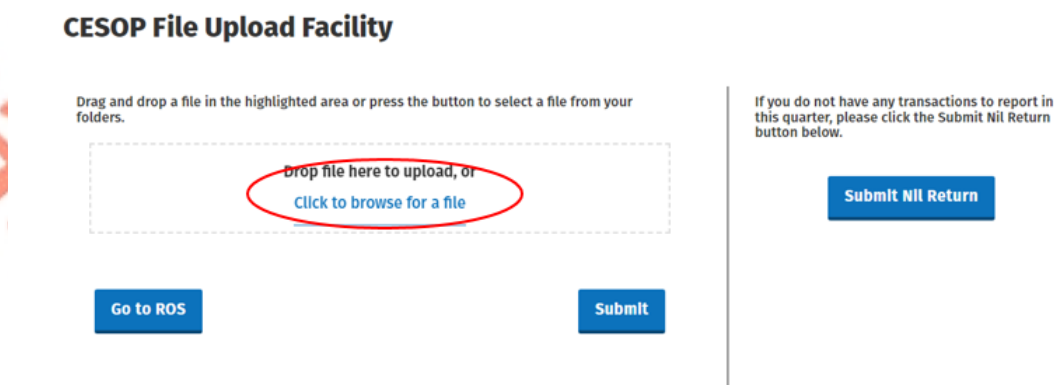
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

**CESOP** **CESOP Return** **Submit**

Figure 54: Select Reporting Obligation screen

- 3.1.4 Select “Click to browse for a file”



**CESOP File Upload Facility**

Drag and drop a file in the highlighted area or press the button to select a file from your folders.

Drop file here to upload, or  
Click to browse for a file

**Submit Nil Return**

**Go to ROS** **Submit**

If you do not have any transactions to report in this quarter, please click the Submit Nil Return button below.

Figure 55: Browse for a file

- 3.1.5 Select file from saved computer location. Then click “Open”.

## CESOP File Upload Facility

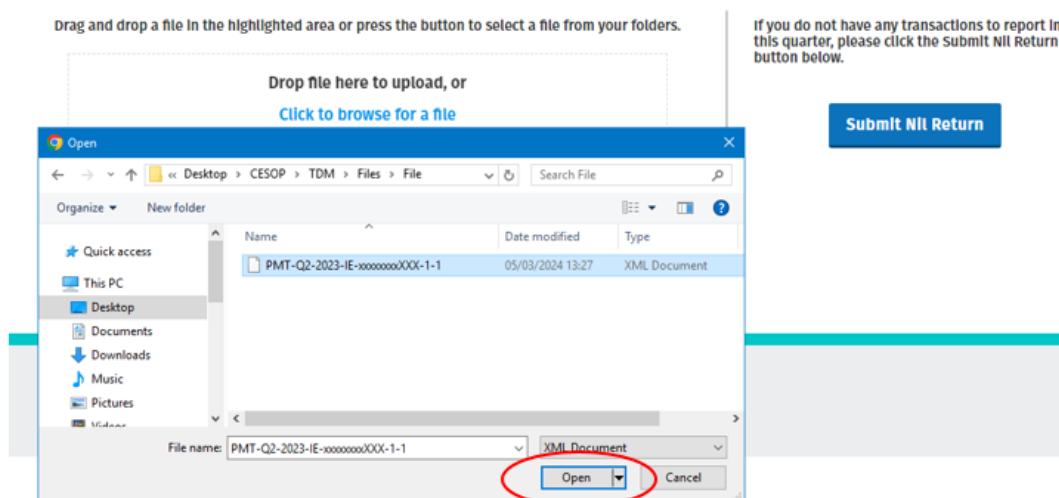


Figure 56: Select file

- 3.1.6 The name of the file you wish to upload will then appear in the Upload Facility window. Click "Submit".

## CESOP File Upload Facility

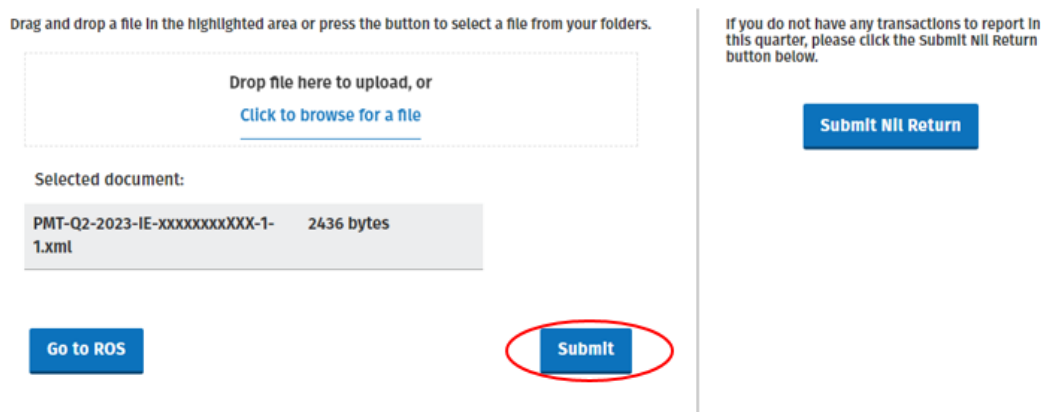


Figure 57: Submit file

- 3.1.7 The file will go through an initial [pre-validation](#) process. A message will appear if the file has not passed pre-validation.

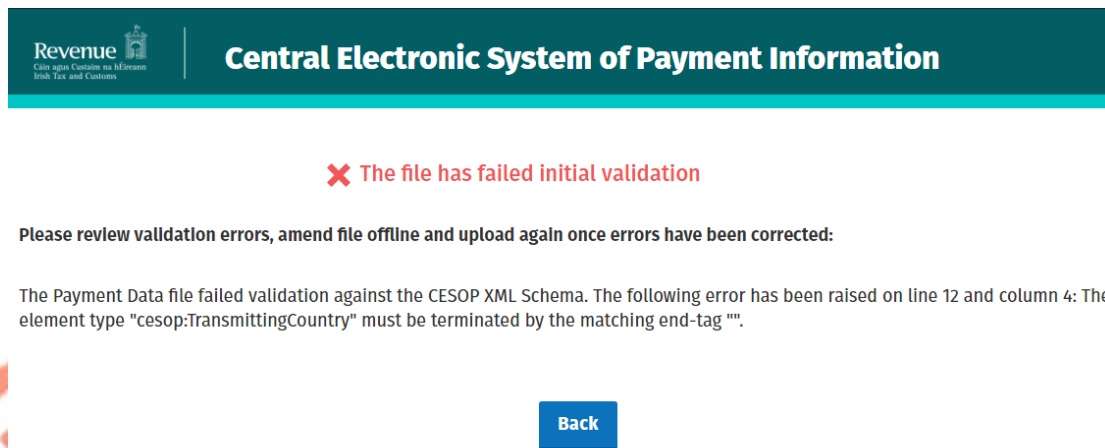


Figure 58: Failed pre-validation

- 3.1.8 If the file is rejected, the notification will contain details of the error(s) which triggered the failure. The PSP should review and correct the errors, and then resubmit the file using the process described above.
- 3.1.9 A message will appear if the file has successfully passed pre validation. Click "Sign and Submit".

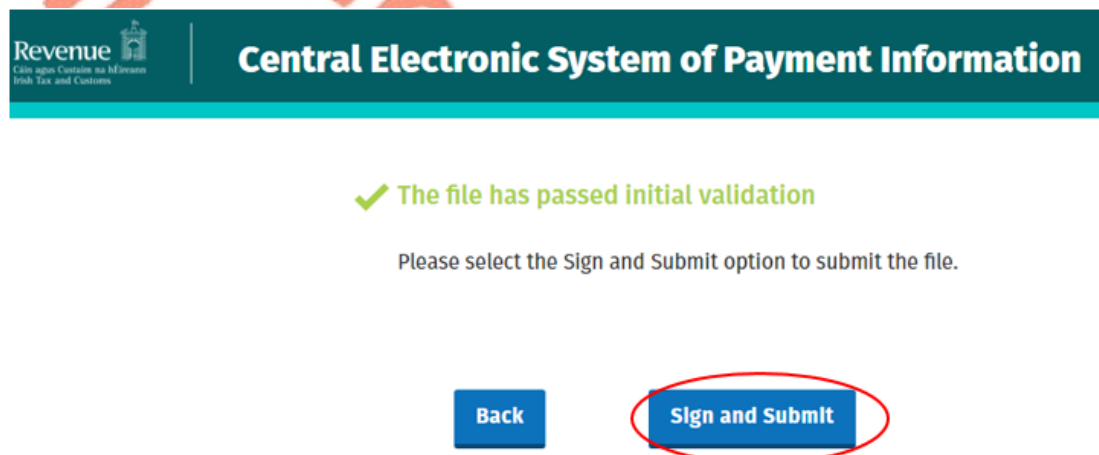


Figure 59: Pre-Validation Sign and Submit

### 3.1.10 Enter ROS password and click “Sign and Submit”.

Figure 60: Sign and Submit screen

### 3.1.11 The following confirmation screen appears.

Figure 61: Confirmation screen

### 3.1.12 After submission, the file then goes through the [national validation](#) process. The PSP will receive a new notification in their Revenue Record with the result of the national validation process: accepted or rejected.



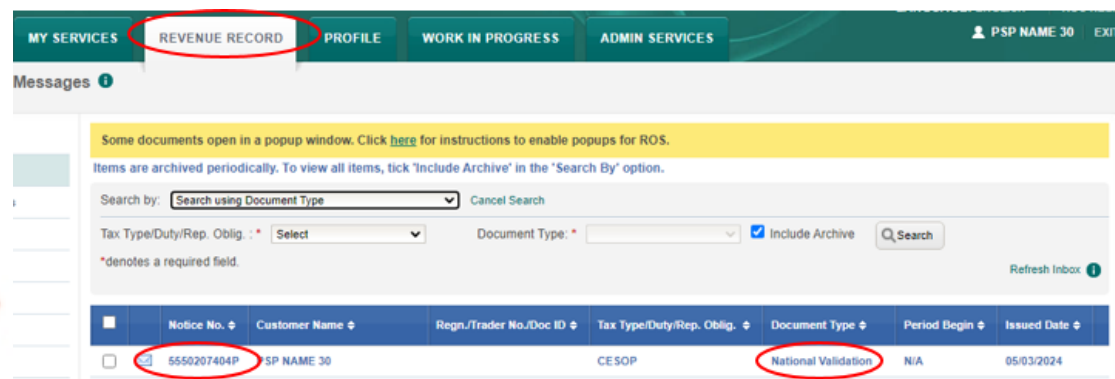


Figure 62: Revenue Record New Notification

3.1.13 Click on the Notice Number for the file validation result. If the file is rejected, the notification will contain a validation file which the PSP can download to review the errors.

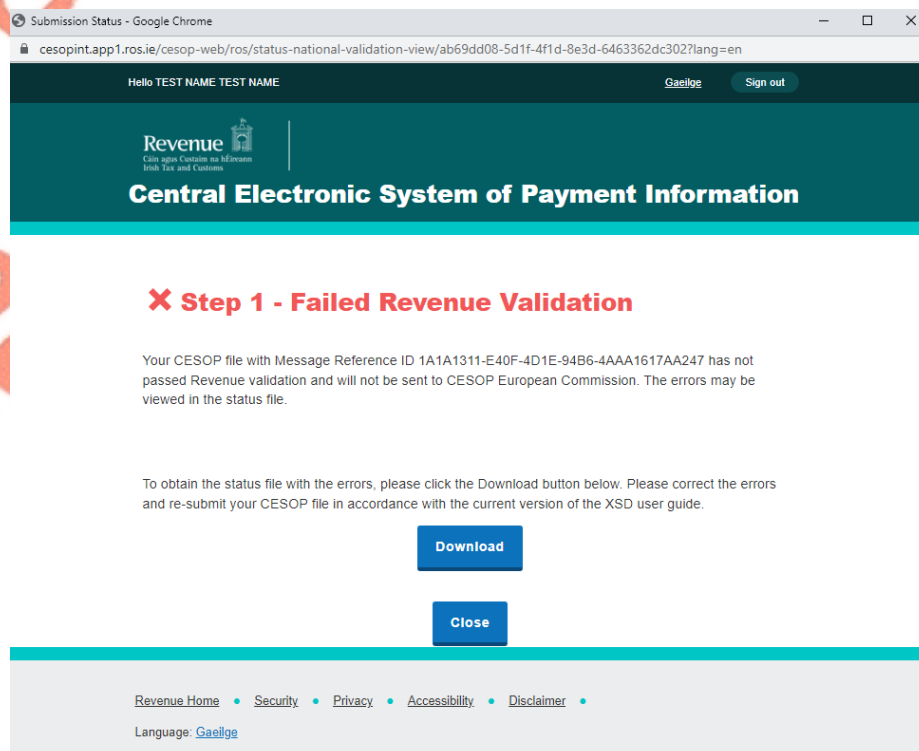


Figure 63: Failed Revenue Validation

- 3.1.14 If the file has passed national validation and has been successfully transmitted to the EU CESOP database, the notification message to the Revenue Record of the PSP in the ROS inbox will outline same.

The screenshot displays a web interface for the Central Electronic System of Payment Information (CESOP). At the top, a dark teal header bar contains the text "Hello PSP NAME 30" on the left, and "Gaeilge" and "Sign out" on the right. Below this, a teal banner features the Revenue logo (with the text "Revenue", "Cúin agus Cúistiam na hÉireann", and "Irish Tax and Customs") on the left, and the title "Central Electronic System of Payment Information" in white text on the right. The main content area is white and contains a green checkmark icon followed by the text "Step 1 - Validated successfully by Revenue". Below this, a clock icon is followed by the text "Step 2 - Submitted to the European Commission for final validation". A paragraph of text states: "Your CESOP file with Message Reference ID 6b42ced8-2eb7-4265-bfc8-c5e33b7df185 has been successfully validated by Revenue. This file/message will now be sent to the European Commission for the final validation. Once the result of the final validation is available, you will receive a new notification with the result details in your ROS inbox." At the bottom center of the white area is a blue button labeled "Close".

Figure 64: Successful National Business Validation

- 3.1.15 Once the file has successfully passed the national validation process, it is then transmitted through to the EU CESOP database.
- 3.1.16 The file will then go through a further [EU validation](#) process before acceptance by CESOP. The file will either be successfully validated, partially rejected, or fully rejected by CESOP. The PSP will receive notification of the result into the Revenue Record in their ROS inbox.
- 3.1.17 If the file has been fully rejected, the PSP must amend the entire file offline and resubmit.
- 3.1.18 The list of errors in the file can be downloaded. A sample of the error messages which can be downloaded are contained in [Section 9](#).
- 3.1.19 To correct the errors, the PSP must submit a new payment data message in which the reported errors are corrected in accordance with the XSD User Guide. Once the errors have been corrected offline, the filing process in ROS must be recommenced.
- 3.1.20 The resubmitted file should use a new Message ID which is not the same as the previous Message ID. If the old Message Ref ID is used again, this file will not pass national validation.

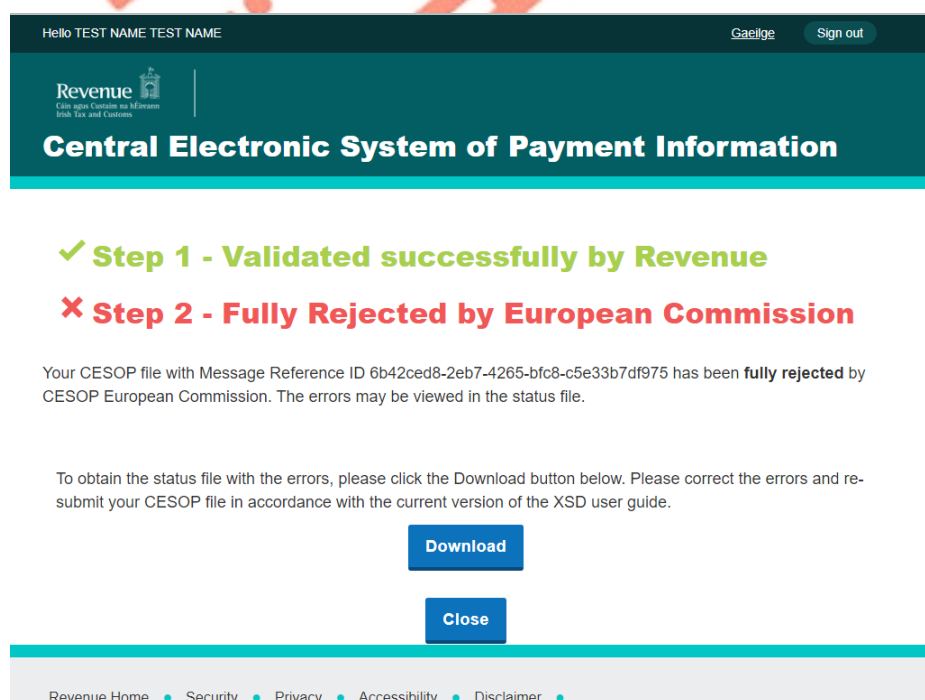


Figure 65: Fully Rejected by European Commission

- 3.1.21 If the file has been partially rejected, the PSP will receive a message to their ROS inbox outlining the errors. The PSP must only correct the errors on the file and resubmit same.
- 3.1.22 A corrective Payment Data message must be submitted through ROS in which the payee(s) and associated transactions in which errors have been reported are corrected and re-transmitted, considering the rules defined in XSD.
- 3.1.23 The corrective payment message should use a new Message ID. The message should also contain a correlation to the file being corrected by inserting the original Message Ref ID of the file which is to be corrected in the CorrMessageRefID Field.
- If the correlated CorrMessageRefID field is not completed, the corrected file will not pass national validation.

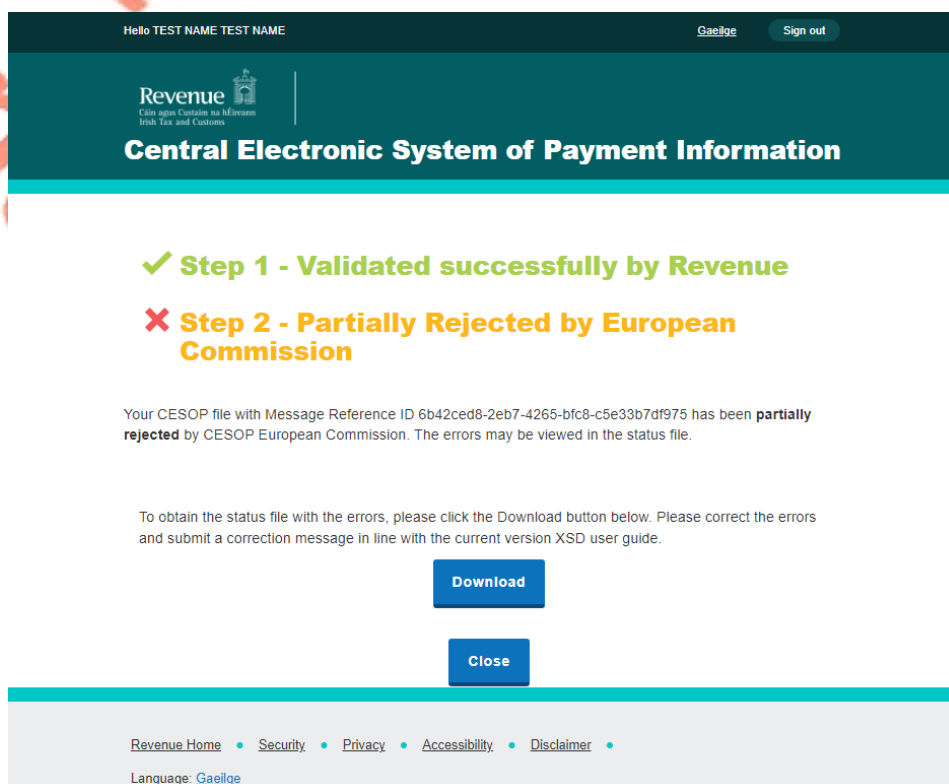


Figure 66: Partially Rejected by European Commission

3.1.24 If the file has been successfully validated, the PSP will receive a notification to their ROS inbox.

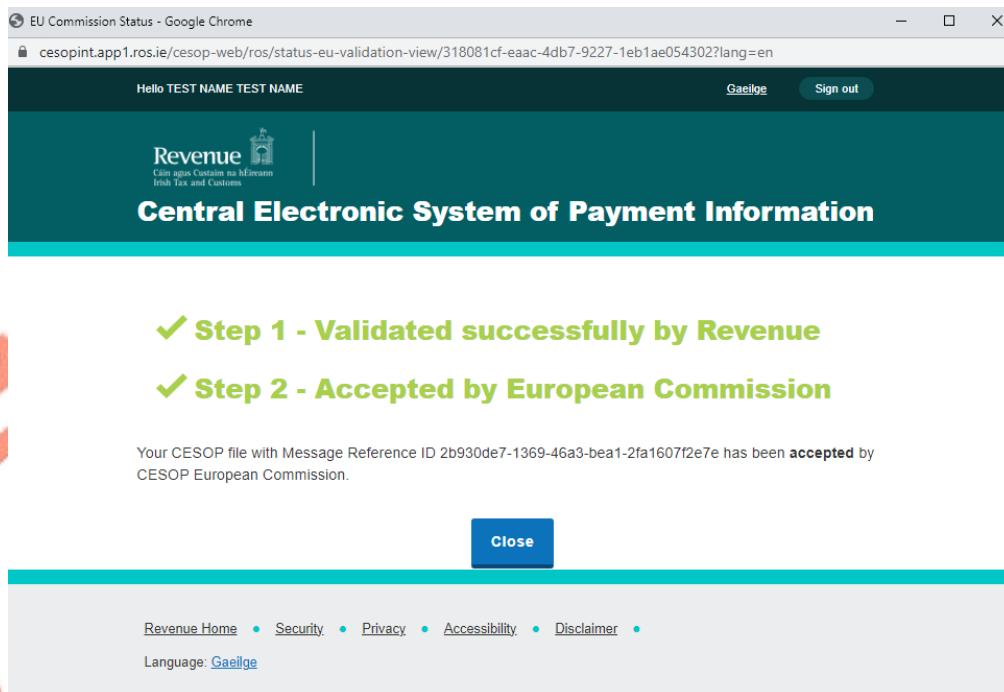


Figure 67: Successful Validation

3.2 Agents (Tax Agents/Advisors) with a valid National Tax Advisor Identification Number (TAIN) authorised to file on behalf of a PSP

3.2.1 Log into [ROS](#).

3.2.2 On the "TAIN Services" tab, tick "Reporting Obligations" and select "CESOP". Search for client using Registration number or Name.

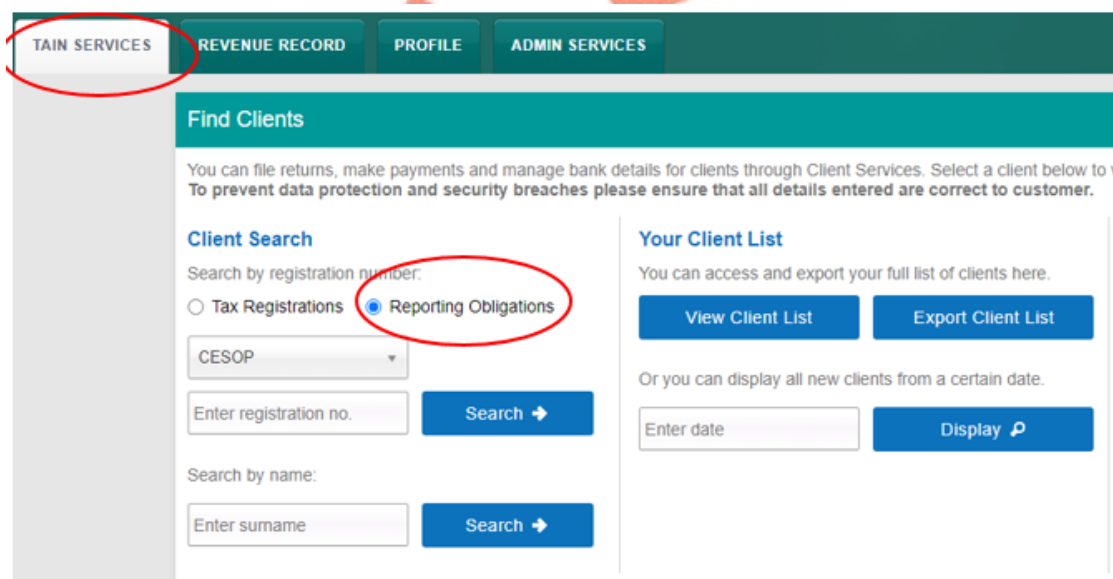


Figure 68: TAIN Services



- 3.2.3 On the “Client Services” tab, select “Complete a Form Online” under the “File a Return” list.

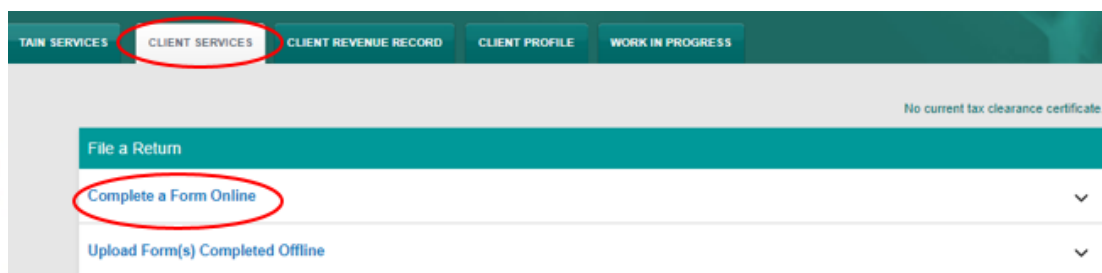


Figure 69: PSP “Complete a Form Online” option

- 3.2.4 Select the “Reporting Obligation” option. Choose “CESOP” as described below. Click Submit.

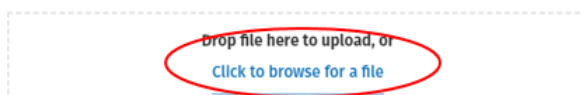
 A screenshot of a web form titled 'File a Return'. The sub-header is 'Complete a Form Online'. Below the header, there is a text instruction: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two radio buttons: 'Tax Registrations' (unselected) and 'Reporting Obligations' (selected). Below the radio buttons, there are two dropdown menus. The first dropdown menu has 'CESOP' selected. The second dropdown menu has 'CESOP Return' selected. To the right of these dropdowns is a blue 'Submit' button with a right-pointing arrow.

Figure 70: Select Reporting Obligation

- 3.2.5 Select “Click to browse for a file”

### CESOP File Upload Facility

Drag and drop a file in the highlighted area or press the button to select a file from your folders.



[Go to ROS](#)

[Submit](#)

If you do not have any transactions to report in this quarter, please click the Submit Nil Return button below.

[Submit Nil Return](#)

Figure 71: Browse for a file

- 3.2.6 Select file from saved computer location. Then click “Open”.

## CESOP File Upload Facility

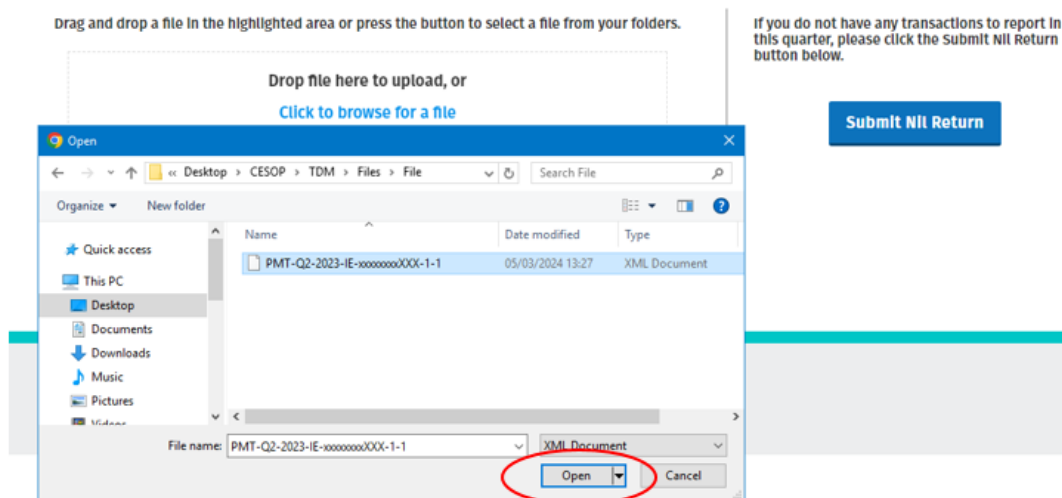


Figure 72: Select file

- 3.2.7 The name of the file you wish to upload will appear in the "File Upload" window. Click "Submit".

## CESOP File Upload Facility

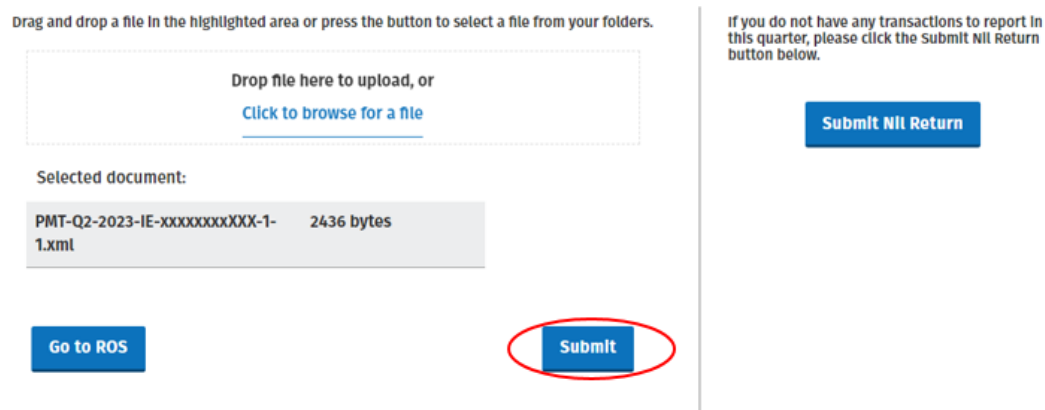


Figure 73: Submit file

- 3.2.8 The file will be subject to an initial [pre-validation](#) process. A message will appear if the file has not passed pre-validation.

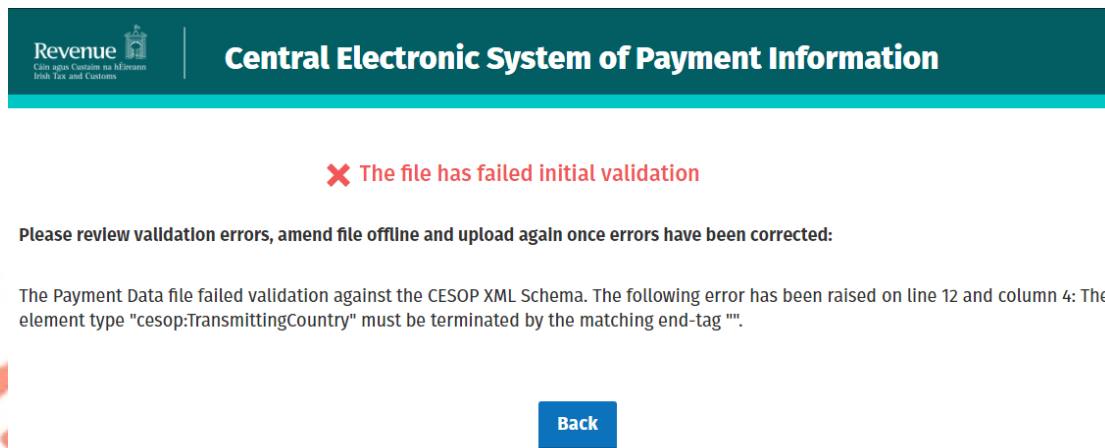


Figure 74: Failed pre-validation

- 3.2.9 If the file is rejected, the notification will contain details of the error(s) which triggered the failure. The PSP should review and correct the errors, and then resubmit the file using the process described above.
- 3.2.10 A message will appear if the file has successfully passed pre-validation. Click "Sign and Submit".

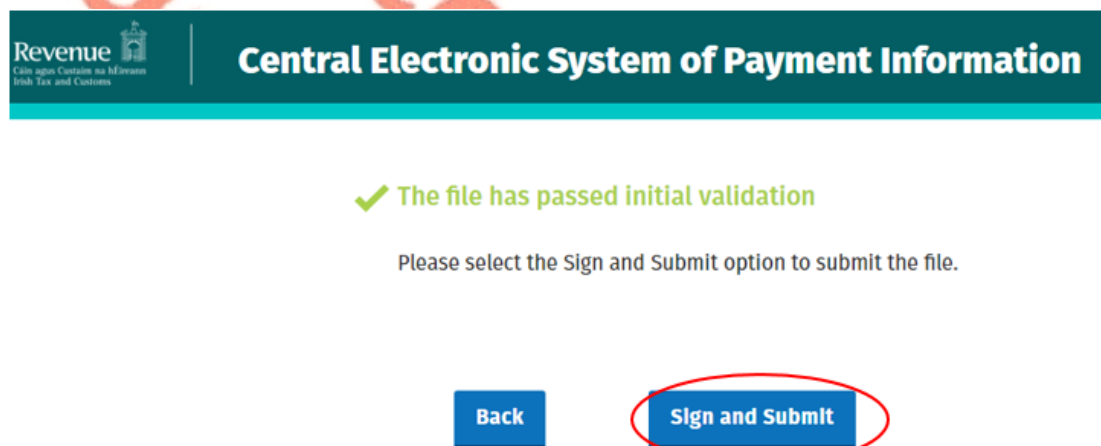


Figure 75: Pre-Validation Sign and Submit

- 3.2.11 Enter ROS password and then click "Sign and Submit".

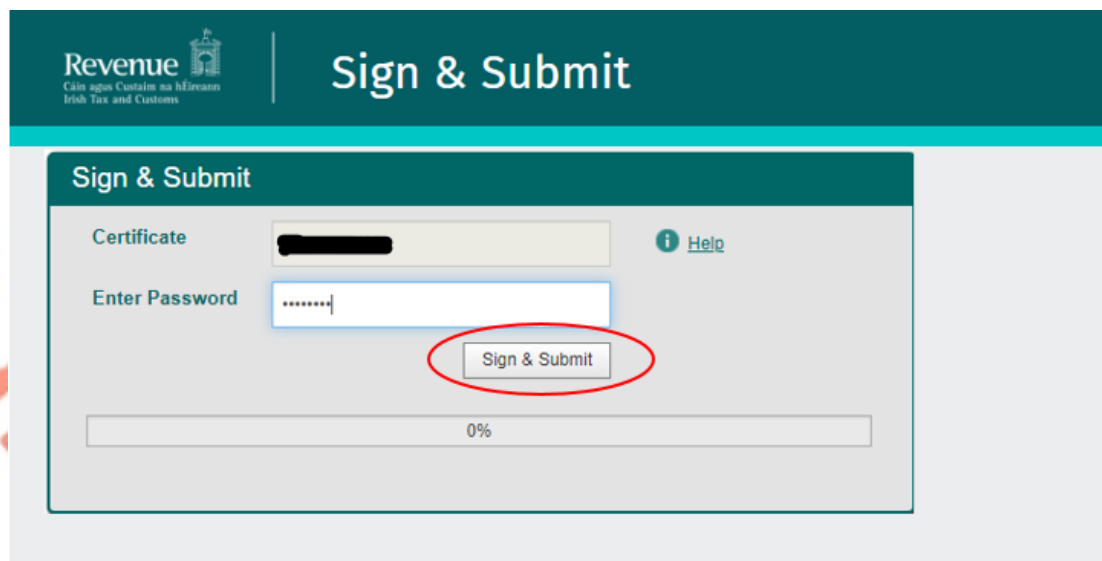


Figure 76: Sign and Submit screen

3.2.12 The following confirmation screen appears.

## Central Electronic System of Payment Information

**Thank you.**

**Your CESOP Return has been submitted with the  
Message ID: 6b42ced8-2eb7-4265-bfc8-  
c5e33b7df185**

This message confirms successful file upload only. Revenue will now perform file validation. You will receive the outcome of your validation shortly into your ROS inbox. Please note that your reporting obligation is not finalised until your file has been fully validated and accepted by both Revenue and EU CESOP. See Notice No.: 5550207404.

You do not need to wait for the result to exit the CESOP and ROS application.

**Back**

Figure 77: Confirmation screen

3.2.13 The file then goes through the [national validation](#) process. The agent will receive a new notification in their Client Revenue Record with the result of the national validation process: accepted or rejected.

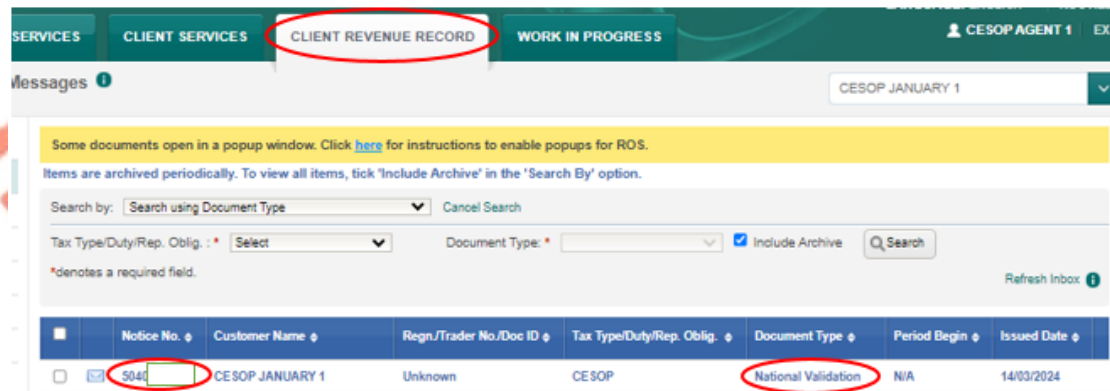
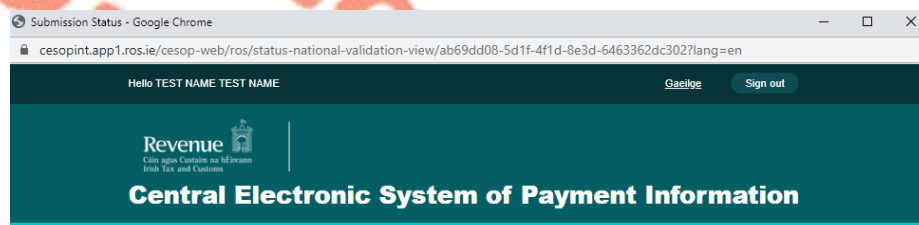


Figure 78: Revenue Record New Notification

3.2.14 Click on the Notice Number for the file validation result. If the file is rejected, the notification will contain a validation file which the agent can download to review the errors.



### ✗ Step 1 - Failed Revenue Validation

Your CESOP file with Message Reference ID 1A1A1311-E40F-4D1E-94B6-4AAA1617AA247 has not passed Revenue validation and will not be sent to CESOP European Commission. The errors may be viewed in the status file.

To obtain the status file with the errors, please click the Download button below. Please correct the errors and re-submit your CESOP file in accordance with the current version of the XSD user guide.

Download

Close

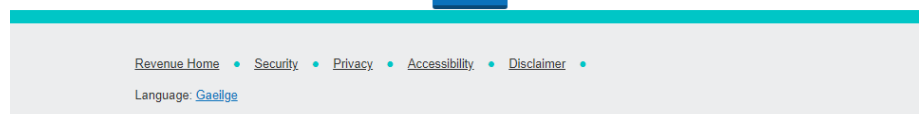


Figure 79: Failed Revenue Validation

- 3.2.15 If the file has passed national validation and has been successfully transmitted to the EU CESOP database, the notification message to the agent's ROS inbox will outline same.

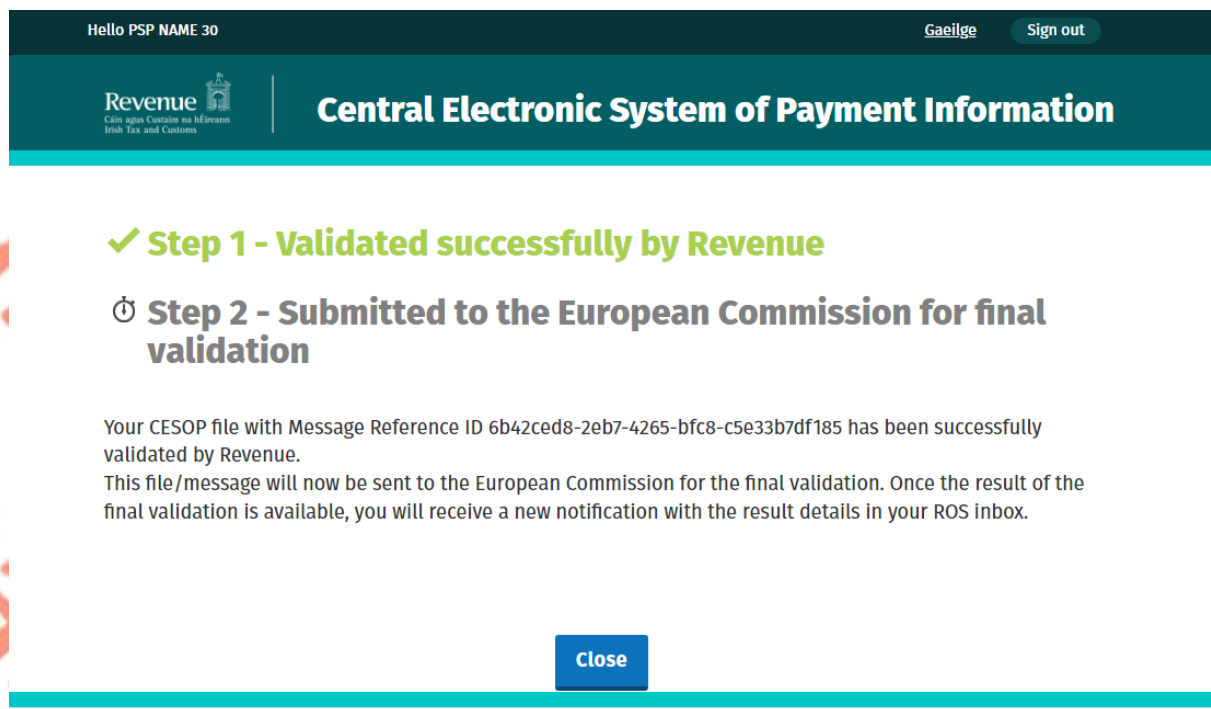


Figure 80: Successful National Business Validation



- 3.2.16 Once the file has successfully passed the national validation process, it is then transmitted through to the EU database known as CESOP.
- 3.2.17 The file will then go through a further [EU validation](#) process before acceptance by CESOP. The file will either be successfully validated, partially rejected, or fully rejected by CESOP. The agent will receive notification of the result into their ROS inbox.
- 3.2.18 If the file has been fully rejected, the filer for the PSP must amend the entire file offline and resubmit.
- 3.2.19 The list of errors should be downloaded. A sample of the error messages that you can download are contained in Section 9.
- 3.2.20 To correct the errors, a new payment data message in which the reported errors are corrected in accordance with the XSD User Guide must be submitted. Once the errors have been corrected offline, the filing process in ROS must be recommenced.
- 3.2.21 This file should use a new Message ID which is not the same as the previous Message ID. If the old Message Ref ID is used again, this file will not pass national validation.

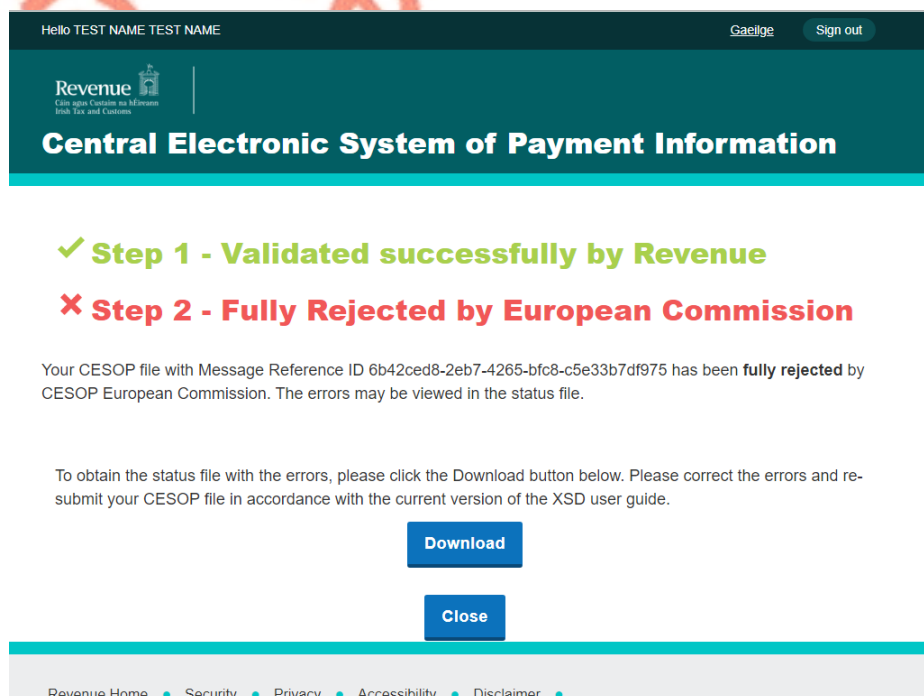


Figure 81: Fully Rejected by European Commission

3.2.22 If the file has been partially rejected, the agent will receive a message to their Client Revenue Record in their ROS inbox outlining the errors. The PSP must only correct the errors on the file and resubmit same.

3.2.23 A corrective Payment Data message must be submitted through ROS in which the payee(s) and associated transactions on which errors have been reported are corrected and re-transmitted, considering the rules defined in XSD.

3.2.24 This correction payment message should contain a New Message ID.

The message should also contain a correlation to the file being corrected by inserting the original Message Ref ID of the file which you wish to correct in the CorrMessageRefID Field.

If a correlated CorrMessageRefID is not inserted to this field, the file will not pass national validation.

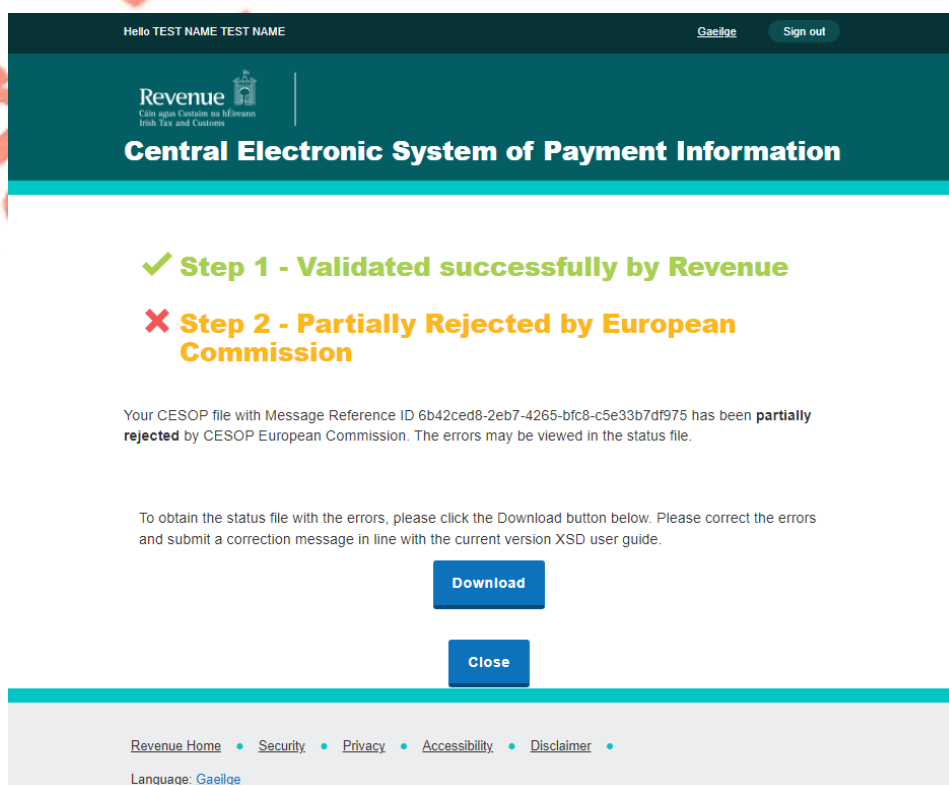


Figure 82: Partially Rejected by European Commission

3.2.25 If the file has been successfully validated, the agent will receive a notification to their Client Revenue Record in their ROS inbox.

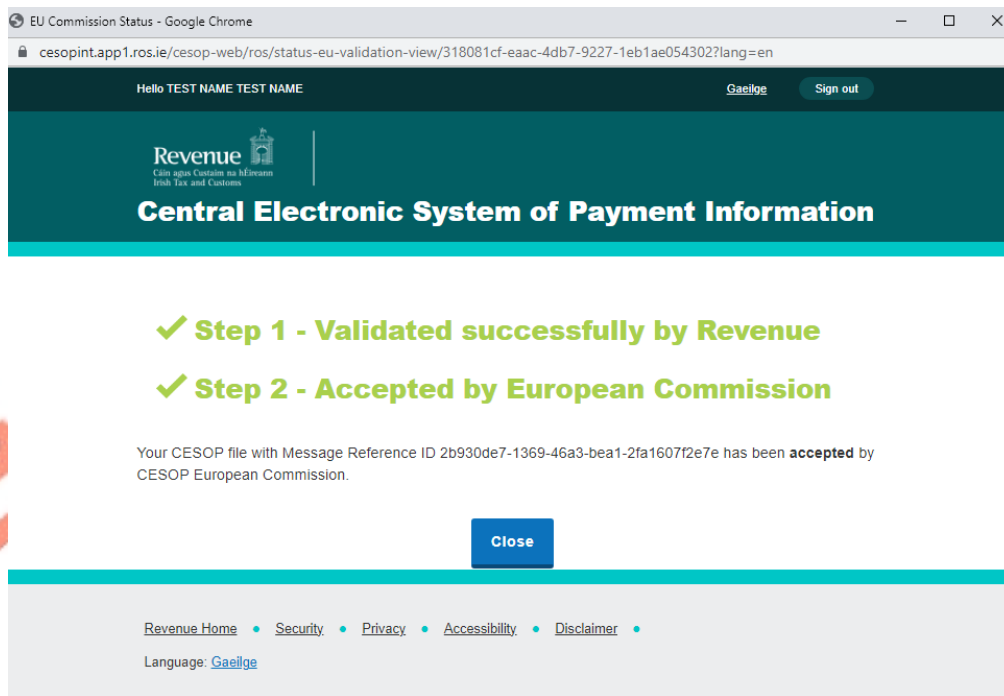


Figure 83: Successful Validation

### 3.3 Filing process for other third-party reporting intermediaries, including technical service providers, who have been authorised to file on behalf of a PSP.

3.3.1 Log into [ROS](#).

3.3.2 Under the “My Services” tab, select “Complete a Form Online” under the “File a Return” listing.

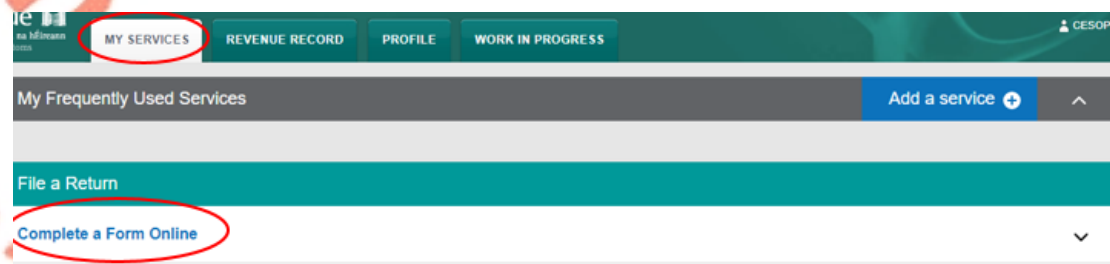


Figure 84: “Complete a Form Online” screen

3.3.3 Select the Reporting Obligation option. Choose “CESOP”. Click Submit.

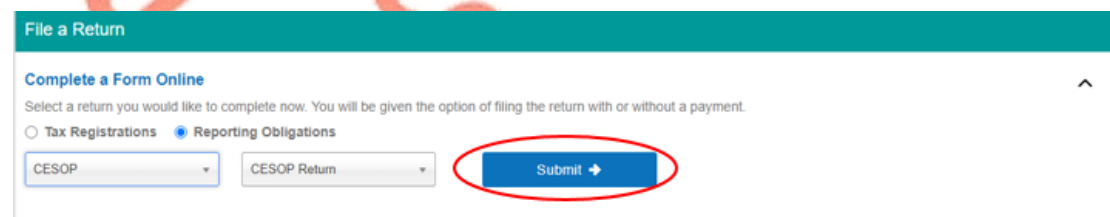
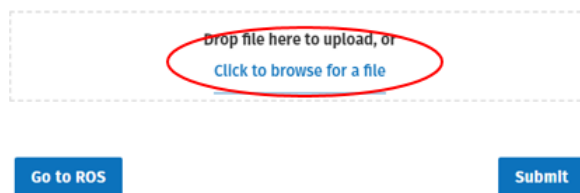


Figure 85: Select Reporting Obligation

3.3.4 Select the “Click to browse for a file” option.

#### CESOP File Upload Facility

Drag and drop a file in the highlighted area or press the button to select a file from your folders.



If you do not have any transactions to report in this quarter, please click the Submit Nil Return button below.

**Submit Nil Return**

Figure 86: Browse for a file

3.3.5 Select file from saved computer location. Then click “Open”.

### CESOP File Upload Facility

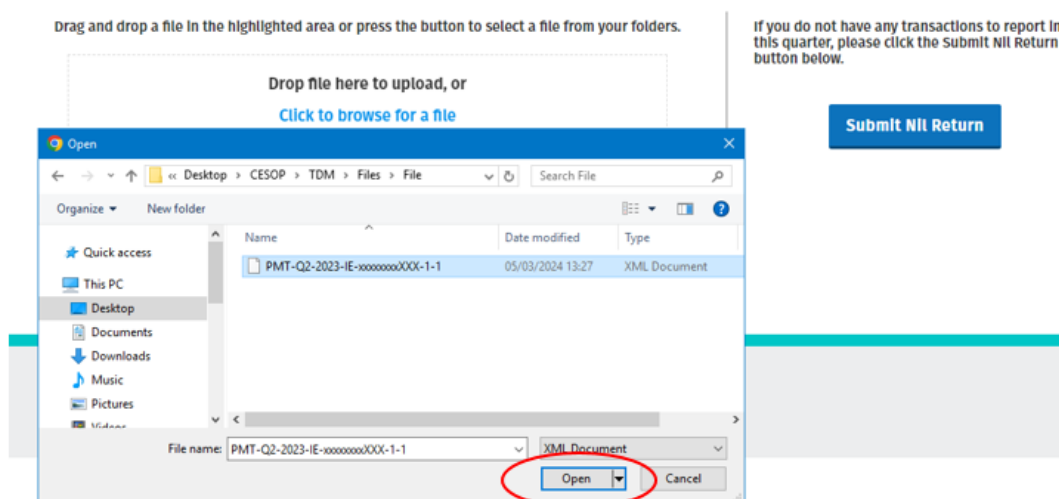


Figure 87: Select file

3.3.6 The name of the file you wish to upload will appear in the File Upload Facility window. Click “Submit”.

### CESOP File Upload Facility

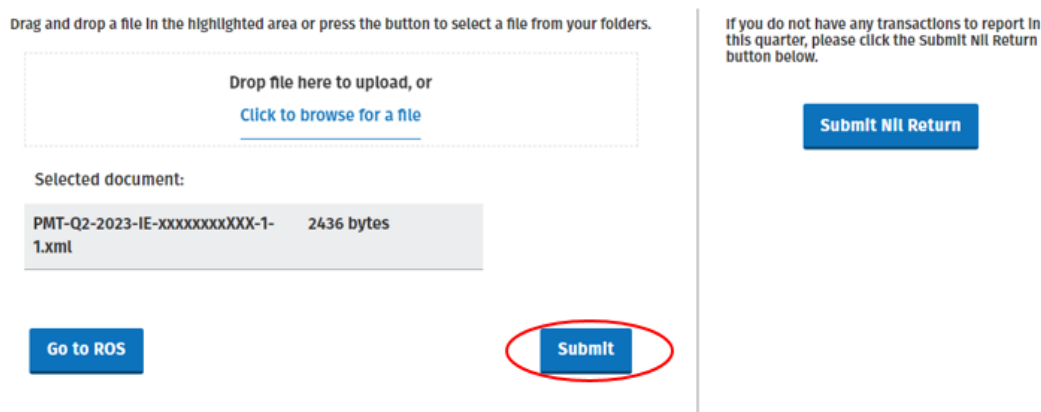



Figure 88: Submit file

3.3.7 The file will be subject to a [pre-validation](#) process. A message will appear if the file has not passed pre-validation.



## Central Electronic System of Payment Information

✗ The file has failed initial validation

Please review validation errors, amend file offline and upload again once errors have been corrected:


The Payment Data file failed validation against the CESOP XML Schema. The following error has been raised on line 12 and column 4: The element type "cesop:TransmittingCountry" must be terminated by the matching end-tag "".

Back

Figure 89: Failed pre validation

3.3.8 If the file is rejected, the notification will contain details of the error(s) which triggered the failure. The PSP should review and correct the errors, and then resubmit the file using the process described above.

3.3.9 A message will appear if the file has successfully passed pre validation. Click "Sign and Submit".



## Central Electronic System of Payment Information

✓ The file has passed initial validation

Please select the Sign and Submit option to submit the file.

Back

Sign and Submit

Figure 90: Pre-Validation Sign and Submit



### 3.3.10 Enter ROS password and click “Sign and Submit”.

Figure 91: Sign and Submit

### 3.3.11 The following confirmation screen appears.

Figure 92: Confirmation screen

### 3.3.12 The file is then subject to the [national validation](#) process. The PSP will receive a new notification in their Revenue Record in

their ROS inbox with the result of the Revenue validation process: accepted or rejected.

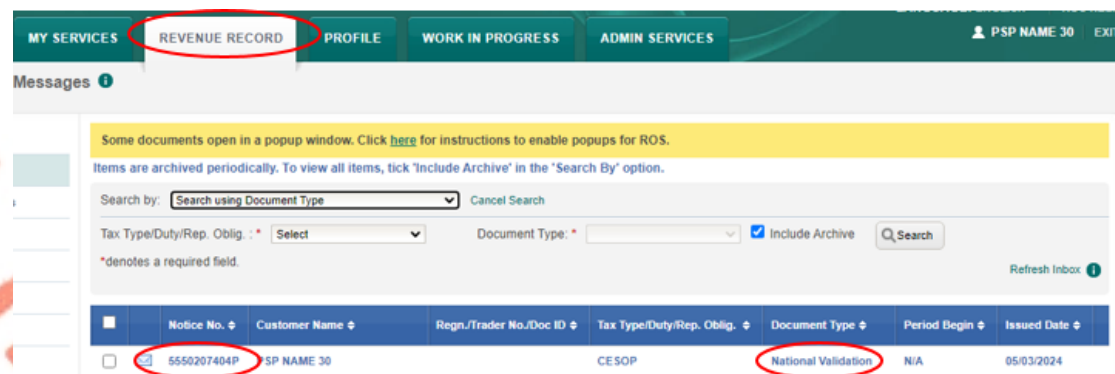


Figure 93: Revenue Record - New Notification

3.3.13 Click on the Notice Number for the file validation result. If the file is rejected, the notification will contain a validation file which the PSP can download to review the errors.

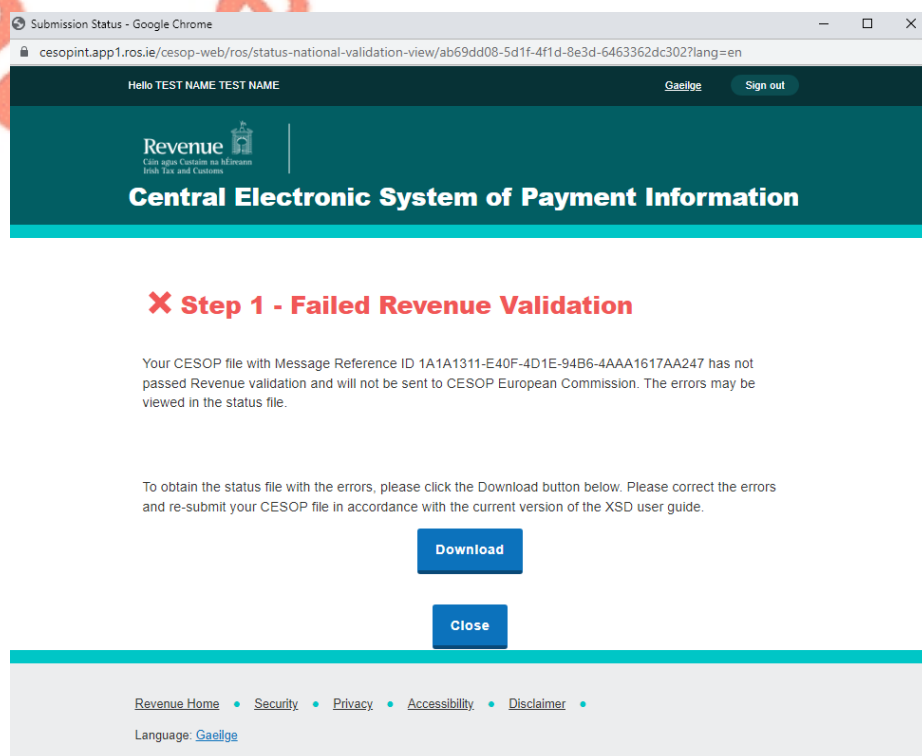


Figure 94: Failed Revenue Validation

- 3.3.14 If the file has passed national validation and has been successfully transmitted to the EU CESOP database, the notification message to the PSP's ROS inbox will outline same.

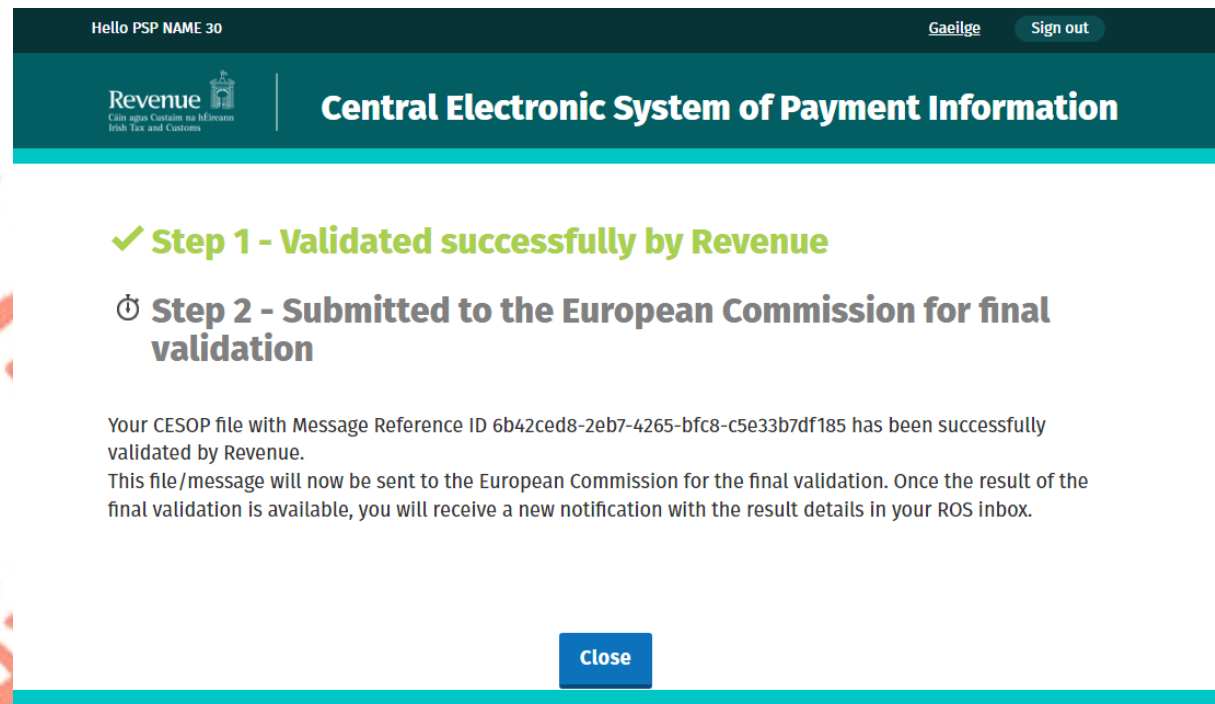


Figure 95: Successful National Business Validation

- 3.3.15 Once the file has successfully passed the national validation process, it is then transmitted through to the EU database known as CESOP.
- 3.3.16 The file will then go through a further [EU validation](#) process before acceptance to CESOP. The file will either be successfully validated, partially rejected, or fully rejected by CESOP. The PSP will receive notification of the result into their ROS inbox.
- 3.3.17 If the file has been fully rejected, the PSP must amend the entire file offline and resubmit.
- 3.3.18 The list of errors will be made available for download. Samples of the error messages are contained in Section 9.
- 3.3.19 To correct the errors, a new payment data message must be submitted in which the reported errors are corrected in accordance with the XSD User Guide.
- 3.3.20 Once the errors have been corrected offline, the filing process in ROS must be recommenced.
- 3.3.21 The corrected file should use a new Message ID which is not the same as the previous Message ID. If the old Message Ref ID is used, this file will not pass national validation.

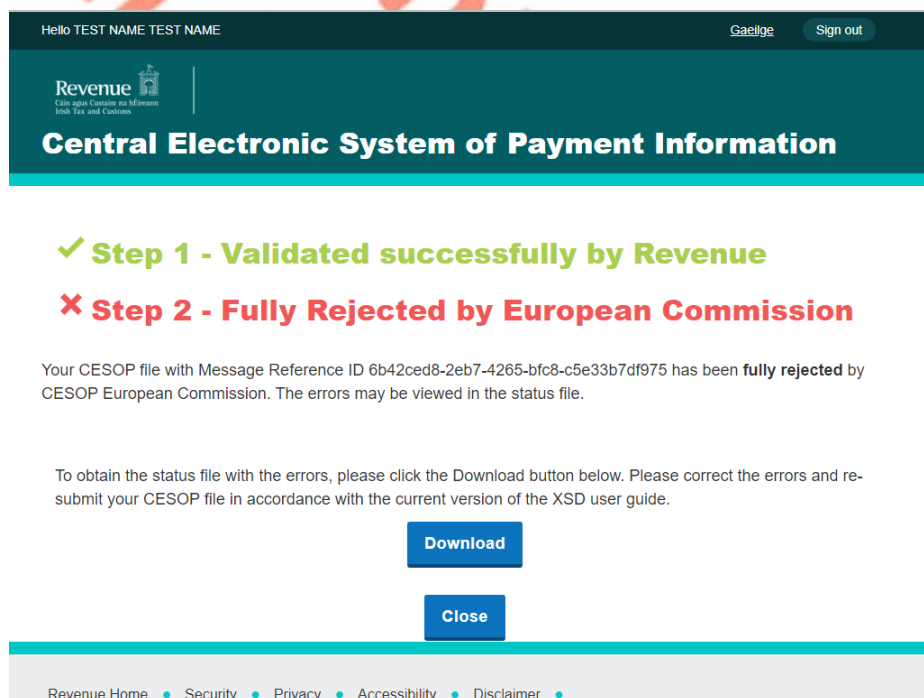


Figure 96: Fully-Rejected by European Commission

- 3.3.22 If the file has been partially rejected, the PSP will receive a message to their ROS inbox outlining the errors. The PSP must only correct the errors on the file and resubmit same.
- 3.3.23 A corrective Payment Data message must be submitted through ROS in which the payee(s) and associated transactions in which errors have been reported are corrected and re-transmitted, considering the rules defined in XSD.
- 3.3.24 This correction payment message should use a New Message ID. The message should also contain a correlation to the file being corrected by inserting the original Message Ref ID of the file which is to be corrected in the CorrMessageRefID Field.
- If a correlated CorrMessageRefID is not inserted in this field, the file will not pass national validation.

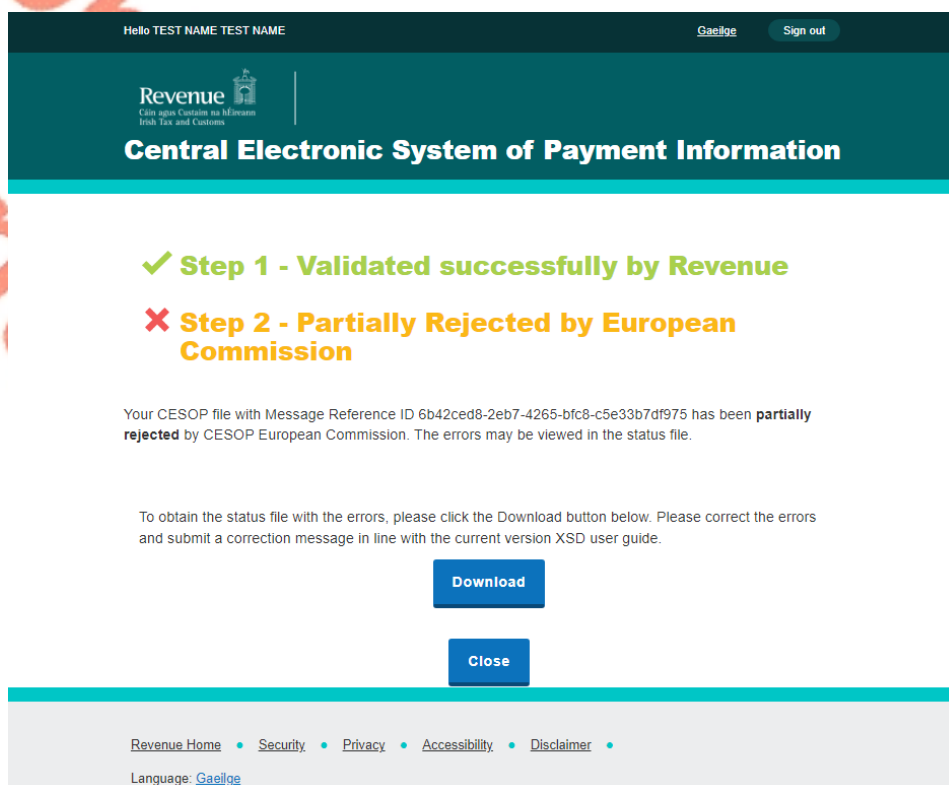


Figure 97: Partially-Rejected by EU Validation

3.3.25 If the file has been successfully validated, the PSP will receive a notification to their ROS inbox.

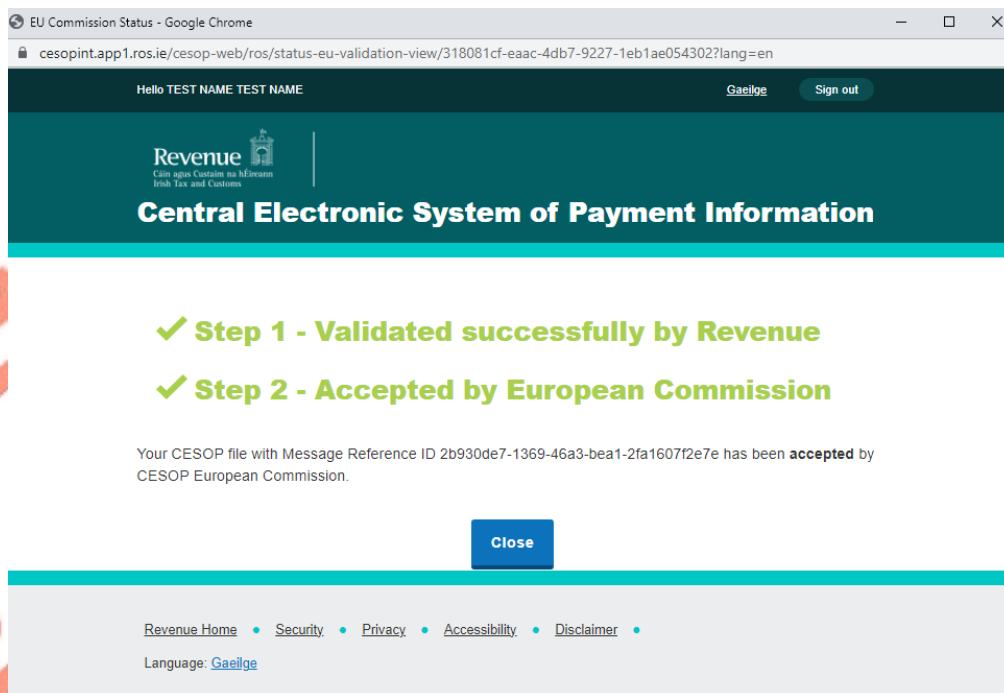


Figure 98: Successful Validation



## 4 Submitting a Nil Return

If a filer does not have any relevant data/transactions to report in the reporting quarter, they may submit a Nil Return. In doing so they are confirming that they have met their reporting requirements for the period and do not have relevant transactions to report. A Nil Return can only be submitted for the current reporting quarter or any previous reporting quarter.

A filer may submit a Nil Return using either of the following options:

1. Using the 'Submit Nil Return' facility as outlined in steps 4.1.1 to 4.1.5
2. Uploading a Nil XML file as outlined in steps 4.2.1 to 4.2.11.

### 4.1 Submit Nil Return Facility

- 4.1.1 In the "File a Return" screen in ROS, select the "Reporting Obligations" option. Choose "CESOP" in the dropdown menus. Click Submit.

Figure 99: Select Reporting Obligation

- 4.1.2 Select "Submit Nil Return" to the right side of the CESOP "File Upload Facility" screen.

Figure 100: Submit Nil Return

- 4.1.3 Select the reporting period that the nil return relates to and click “Submit”.

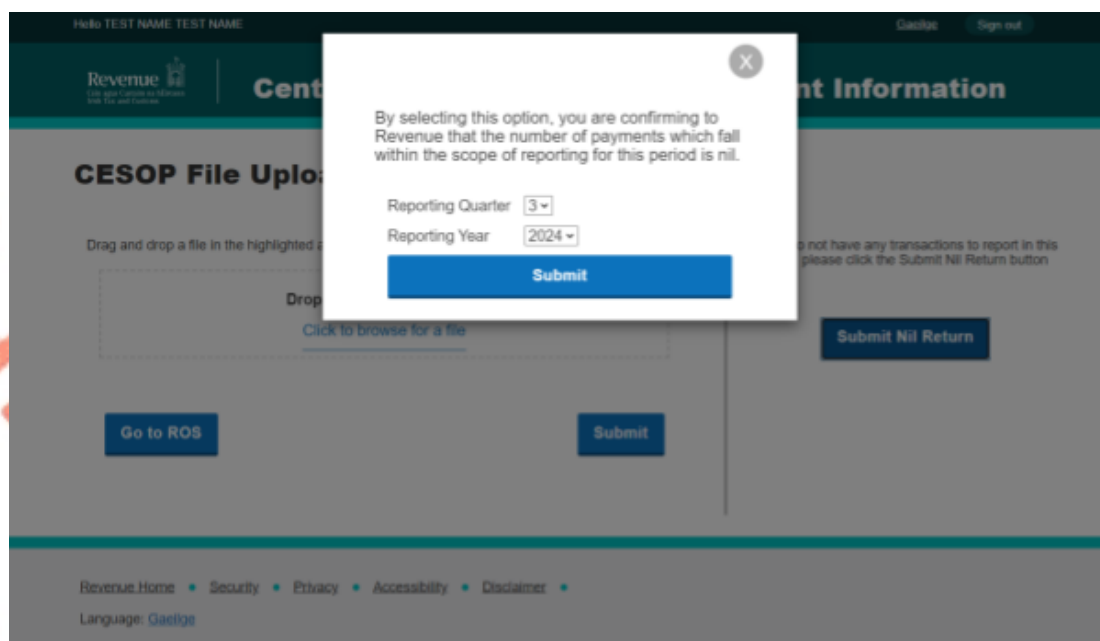
The screenshot shows the 'CESOP File Upload' interface. A modal window is open in the center, containing the following text: 'By selecting this option, you are confirming to Revenue that the number of payments which fall within the scope of reporting for this period is nil.' Below this text are two dropdown menus: 'Reporting Quarter' with '3' selected, and 'Reporting Year' with '2024' selected. A blue 'Submit' button is at the bottom of the modal. In the background, the main page has a 'CESOP File Upload' header, a file upload area with a 'Go to ROS' button, and a 'Submit Nil Return' button on the right. The footer includes links for Revenue Home, Security, Privacy, Accessibility, and Disclaimer, along with a language selector set to 'Gaeilge'.

Figure 101: Select Reporting Period

Note: A nil notification will only be accepted for a current or previous quarter.

- 4.1.4 The following confirmation screen appears.

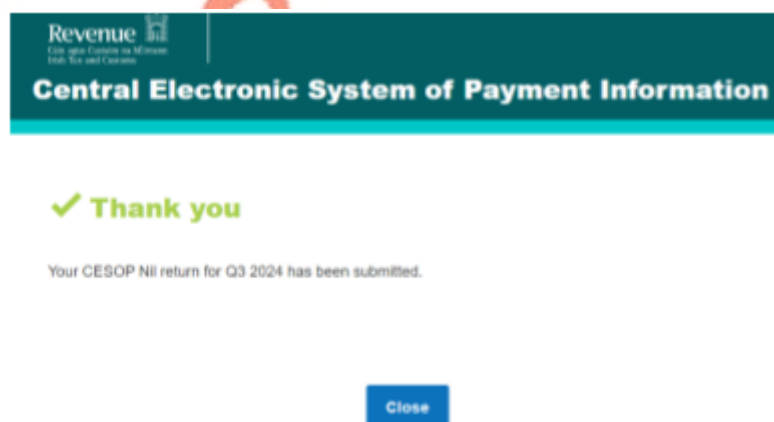
The screenshot shows a confirmation screen with a green checkmark icon and the text 'Thank you'. Below this, it states 'Your CESOP Nil return for Q3 2024 has been submitted.' At the bottom, there is a blue 'Close' button. The header of the page reads 'Revenue Central Electronic System of Payment Information'.

Figure 102: Nil Return Confirmation

- 4.1.5 Please note that a nil return will not be saved if payment data has previously been submitted for the same reporting quarter. The following message will appear:

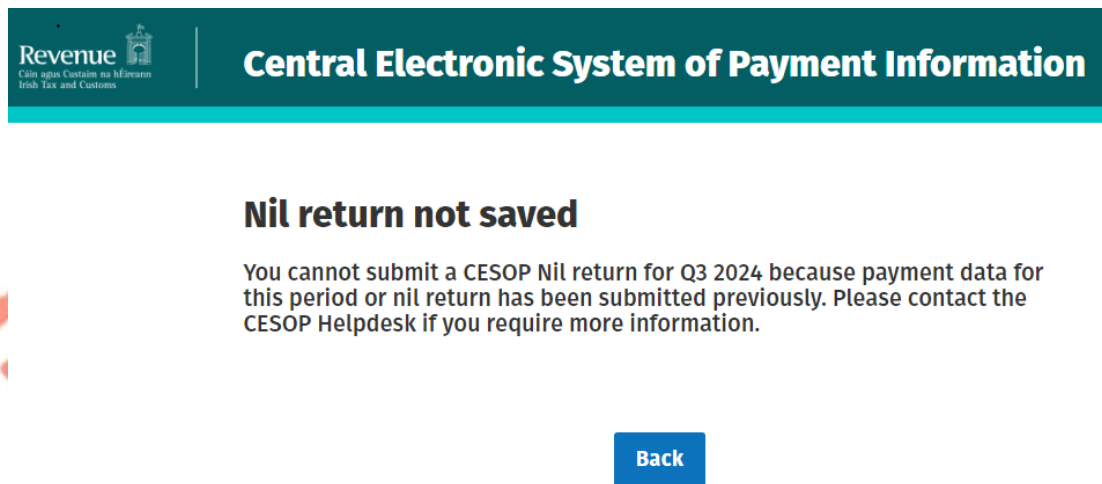


Figure 103: “Nil Return Not Saved” notification.

**NOTE:** If a filer wishes to submit data after they have submitted a nil return, it is possible for them to submit a data file (CESOP100).

Any data file submitted after a nil return will overwrite the nil return submission.

If you experience difficulties, you may contact the [CESOP Helpdesk](#).

## 4.2 Upload Nil XML File

The nil XML process follows the same submission steps as outlined in [Section 3.1](#) for submitting a CESOP return i.e. [pre-validation](#), sign and submit, and [national validation](#).

These rules include a check to verify that the date in the XML is not in the future, and that a previous nil return has not already been submitted for the same reporting period.

The filer will receive a ROS notice with the result of the national validation in their ROS inbox.

Regardless of the submission being accepted or rejected at national validation, the filer will not receive a validation message from the EU centralised CESOP system.

- 4.2.1 In the “File a Return” screen in ROS, select the “Reporting Obligations” option. Choose “CESOP” in the dropdown menus. Click Submit.

Figure 104: Select Reporting Obligation

- 4.2.2 Select “Click to browse for a file”.

### CESOP File Upload Facility

Figure 105: Browse for a file.

- 4.2.3 Select file from saved computer location. Then click “Open”.

### CESOP File Upload Facility

Figure 106: Select file.

- 4.2.4 The name of the file you wish to upload will then appear in the Upload Facility window. Click “Submit”.

### CESOP File Upload Facility

Drag and drop a file in the highlighted area or press the button to select a file from your folders.

Drop file here to upload, or  
[Click to browse for a file](#)

Selected document:

PMT-Q2-2023-IE-xxxxxxxxXX-1- 2436 bytes  
 1.xml

Go to ROS


Submit

If you do not have any transactions to report in this quarter, please click the Submit Nil Return button below.

Submit Nil Return

Figure 107: Submit file.

- 4.2.5 The file will go through an initial pre-validation process. A message will appear if the file has not passed pre-validation.



Revenue  
Clon apas Carraim na h-Eireann  
Irish Tax and Customs

## Central Electronic System of Payment Information

**✗ The file has failed initial validation**

Please review validation errors, amend file offline and upload again once errors have been corrected:

The Payment Data file failed validation against the CESOP XML Schema. The following error has been raised on line 9 and column 24: cvc-maxInclusive-valid: Value '7' is not facet-valid with respect to maxInclusive '4' for type 'Quarter\_Type'.

Back

Figure 108: Failed pre-validation.

- 4.2.6 If the file is rejected, the message will contain details of the error(s) which triggered the failure. The filer should review and correct the errors, and then resubmit the file using the process described above.

**Note: A common error is that a filer has incorrectly provided a future reporting period within the file.**

- 4.2.7 A message will appear if the file has successfully passed pre validation. Click “Sign and Submit”.

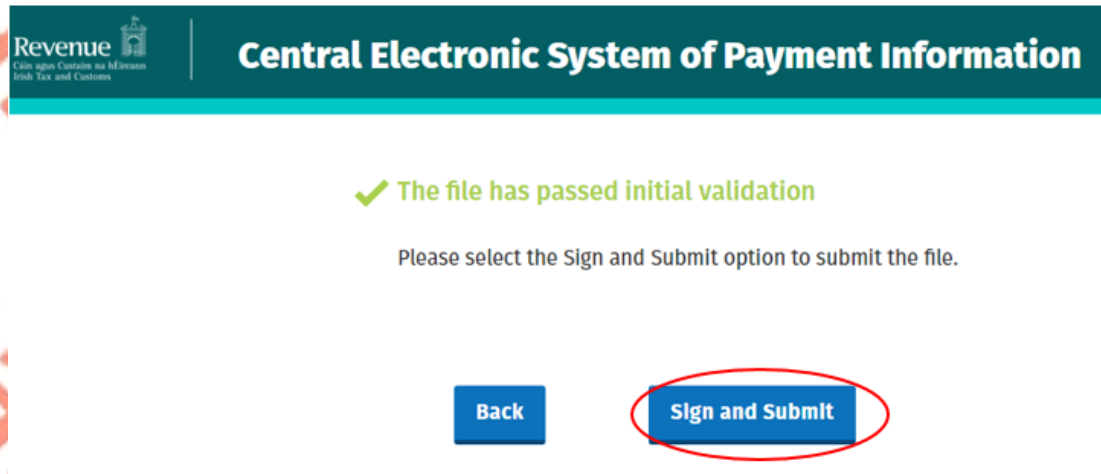


Figure 109: Pre-Validation Sign and Submit

- 4.2.8 Enter ROS password and click “Sign and Submit”.

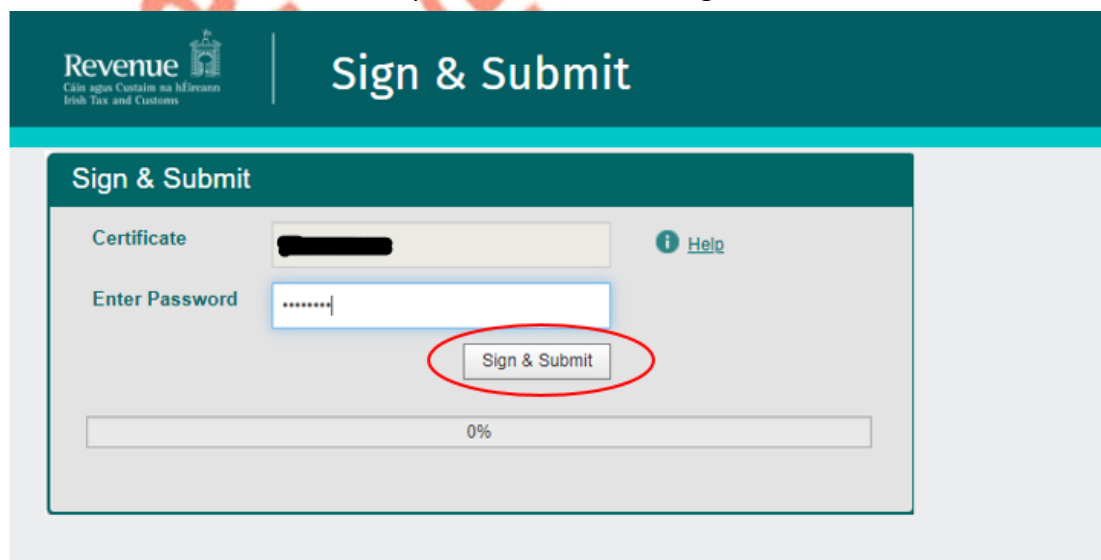


Figure 110: Sign and Submit screen



4.2.9 The following confirmation screen appears.

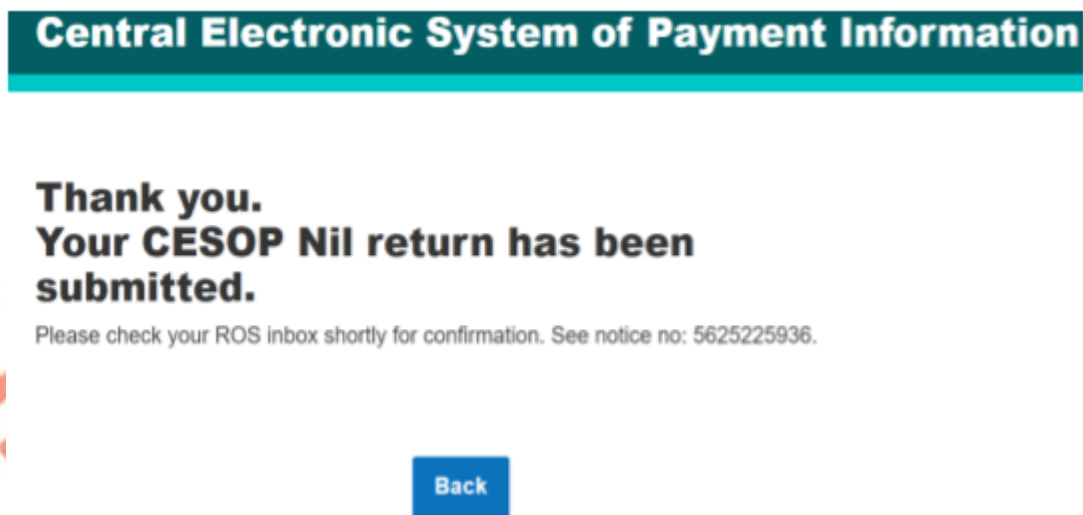


Figure 111: Confirmation Screen

4.2.10 After submission, the file then goes through the [national validation](#) process. The filer will receive a new notification in their Revenue Record with the result of the national validation process: accepted or rejected.

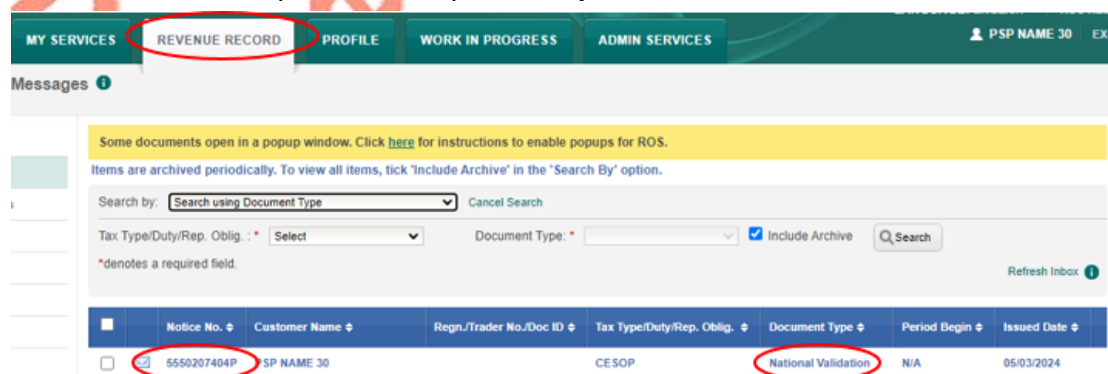


Figure 112: Revenue Record New Notification

- 4.2.11 Click on the Notice Number for the file validation result. If the file is rejected, the notification will contain a validation file which the PSP can download to review the errors.

### ✗ Step 1 - Failed Revenue Validation

Your CESOP file with Message Reference ID 00001110-1180-4000-8000-000000232557 has not passed Revenue validation and will not be sent to CESOP European Commission. The errors may be viewed in the status file.

To obtain the status file with the errors, please click the Download button below. Please correct the errors and re-submit your CESOP file in accordance with the current version of the XSD user guide.

Download

Close

Figure 113: Failed Revenue Validation

## 5 Errors when inputting alpha numeric characters, diacritics or special characters whilst registering for CESOP.

Should the PSP name or address contain non-Latin alphabetic characters (i.e., Cyrillic, Arabic, Hangul, Hanzi, etc.), diacritics, accents, or special characters, this will prevent registration via our Non-Resident Registration App or our Revenue Online Service Facility.

Inputting of such characters will generate an error message and will prevent the registration application from proceeding. In such circumstances, please contact the CESOP Registrations Team at [CESOPRegistration@revenue.ie](mailto:CESOPRegistration@revenue.ie)

## 6 CESOP and ROS Contact Details

### 6.1 Revenue CESOP and ROS Team Contact Details

For queries relating to registering a [CESOP](#) Reporting Obligation, please contact our dedicated Revenue CESOP Team through the following channels:

To contact Via [MyEnquiries](#),

- select category “other than the above”
- select subcategory “Central Electronic System of Payment (CESOP) query”.

The CESOP Team can also be contacted by email:

- For CESOP general and filing queries please contact [CESOPEnquiries@revenue.ie](mailto:CESOPEnquiries@revenue.ie)
- For CESOP Registration Queries, please contact [CESOPRegistration@revenue.ie](mailto:CESOPRegistration@revenue.ie)

For queries relating to ROS please contact the Revenue [ROS](#) Technical Helpdesk:

- Email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at 01 738 3699, International customers may contact via the email address above or call +353 1 738 3699

All information relating to CESOP is updated on an ongoing basis and available at our dedicated [webpage](#) at revenue.ie.

## 7 CESOP – Summary Guides and Further Useful Information for CESOP Filing in Ireland

### 7.1 General Overview of File Upload Process for CESOP filing in Ireland

Section 7.1 provides a summary of the file upload process for [CESOP](#) using the Revenue Online Service ([ROS](#)). This summary should be read in conjunction with the relevant detailed filing process contained in [Section 3](#).

- 7.1.1 The PSP must log into ROS and go to the “My Services” tab and select “CESOP” from the “File a Return – Complete Online Form” option.
- 7.1.2 The PSP can upload a maximum file size of 1GB uncompressed. Only a manual upload of individual XML files up to 1GB through ROS is currently provided for the go live of 1 January 2024. A batch upload will not be possible.
- 7.1.3 The file will go through a pre-validation process. If the file has successfully passed pre validation and the PSP has proceeded to upload the file, it then goes through the business validation process. **All PSPs must retain a record of files submitted to Revenue to facilitate future amendment/corrections required by the PSPs.**
- 7.1.4 The PSP will receive a notification with the result of the Revenue validation process: accepted or rejected.

If the file is rejected, the notification will contain a validation file which the PSP can download to review the errors.

- 7.1.5 Once a file has been successfully uploaded to ROS.ie and has successfully passed the Business Validation Process, Revenue then transmits this file to the centralised EU Database known as “CESOP.”
- 7.1.6 After the validation process has been completed, the file will either be successfully uploaded to CESOP, partially rejected, or fully rejected by CESOP. The PSP will receive notification of the result into their ROS inbox.
- 7.1.7 If the file has been fully rejected, the PSP must amend the entire file offline and resubmit. If the file is partially rejected, the PSP must only correct the errors on the file and resubmit same. All resubmissions are through the ROS facility.
- 7.1.8 If the file has successfully been uploaded to CESOP, the message to the PSPs Inbox will outline same.

## 7.2 Deviations in Ireland from the EU-published XSD Schema:

### 7.2.1 File Submission Type:

We do not require a meta file. Only the .XML file is required.

### 7.2.2 Nil Returns:

Should a PSP not have any payments within the scope of reporting for a reporting period, then in order to minimise the potential for a subsequent filing compliance check by Revenue, the filer may submit a “Nil Return”.

To do this, the filer must log into [ROS](#) and go to the “My services” tab and select “CESOP” from the “File a Return – Complete Online Form” option. Once they are on the CESOP submission page, the filer can click on either “Submit a Nil Return” or upload a Nil XML file (CESOP102). This will inform Revenue that the filer has no reportable information for the current reporting period.

Please note that a filer will only receive a national validation message for submission of a CESOP102 message. If using the “Submit a Nil Return” function the PSP will receive a notification to their ROS inbox to confirm that Revenue has received this submission.

If the filer subsequently wishes to confirm that they do have information to submit for a period which was previously reported as “Nil” they should submit a message of type



CESOP100. This will automatically overwrite the previous Nil Return submitted.

Please refer to [Section 4](#) which outlines how you may notify Revenue that you have nil activity to report for a particular quarter.

#### **7.2.3 Rules not validated by Revenue:**

Rules 20020 and 45050 are not validated by Revenue. Therefore, if a file breaks these rules, it will pass Revenue business validation, but it will fail EU Commission validation.

#### **7.2.4 Additional Rule validated by Revenue:**

Rule 99999 – Original message not processed yet by CESOP System: The CorrMessageRefId refers to a message that has not been processed by the EU CESOP System. The filer must wait until the original message is processed to submit a correction. Please also note that the reporting period cannot be in the future i.e., later than the current date.

#### **7.2.5 Pre-Validation of a File:**

The pre-validation will verify some technical aspects of the file, namely:

- File size: must be under 1GB.
- Type of file: only XML type files are accepted.
- Blank file not allowed.
- Any schema errors such as missing tags, missing mandatory fields, fields in wrong format...
- MessageRefId uniqueness (error code 10010).

If the file fails this validation, the errors will be shown, and it will not be possible to submit the file. The user should fix the file and try to submit again.

Note: a data or nil XML file with a future reporting period will pass pre-validation but will fail at national validation.

#### **7.2.6 Browser and systematic compatibility:**

Tests have been performed on Chrome, Edge and Firefox browsers in Windows 10 and we can confirm normal/expected behaviour on these browsers.

Please note that file submission should be completed using Microsoft operating systems as compatibility issues may arise using MAC.



### 7.2.7 Messaging processes and timelines:

The expected time to receive the notification with the result of the revenue business validation is 12 minutes or less.

The result of the CESOP validation by the EU Commission is dependent on their systems. We cannot guarantee any timeline for the CESOP/EU notification.

### 7.2.8 Incorrect behaviour when using 1 or 0 as Boolean:

An issue was found on the EU Validation Module when 1 is used as a Boolean. Example:

```
<cesop:ReportedTransaction IsRefund="1">
```

The issue has been communicated to the CESOP Commission and an improvement will be made.

In the meantime, we recommend using "True" instead of 1 to avoid any incorrect behaviour. For example:

```
<cesop:ReportedTransaction IsRefund="True">
```

### 7.2.9 Navigating the CESOP pages:

The back button of your browser should not be used when navigating the CESOP submission process.

### 7.2.10 How to Raise Technical Queries or Issues:

Queries can be raised by contacting [CESOPEnquiries@revenue.ie](mailto:CESOPEnquiries@revenue.ie) directly or through [MyEnquiries](#) on Revenue Online Service ([ROS](#)). If using [MyEnquiries](#) you must select the Category CESOP Query to ensure that your query is properly assigned.

### 7.2.11 Technical Documents and Schemas:

The European Commission has a dedicated [webpage](#) which outlines the key documents for CESOP reporting and filing.

The XML [schema](#) is defined by the EU Commission. However, it should be noted that each Member State may adopt and implement new versions at different timelines.

Revenue has a dedicated webpage which outlines the current versions of XML schema that we accept. This page also confirms the version of the validation module that Revenue currently aligns with. All files received must be compatible with the current versions as accepted by Revenue.

If your file is not compatible with the current versions as accepted by Revenue, this will result in your file not being accepted. You will receive error notification.

Revenue does not currently provide for backwards compatibility of previous CESOP versioning.

It should be noted that a payment service provider may have reporting obligations in multiple Member States. If so, a PSP must ensure that they confirm the current versions accepted in each Member State in which they are obliged to report for CESOP.

Registration and filing procedures vary in each jurisdiction. Should you have a reporting obligation in multiple jurisdictions, you must confirm the individual filing specifications and any additional reporting requirements for each Member State. The European Commission has provided a link to the [National Portals](#) for CESOP reporting in each Member State.

A more recent version of this manual is available.

## 8 Annex 1 – File Validation

### 8.1 File Validation Process

There will be a three-stage validation process for PSPs with a reporting obligation in Ireland:

- Pre-validation.
- National Validation.
- EU CESOP Validation.

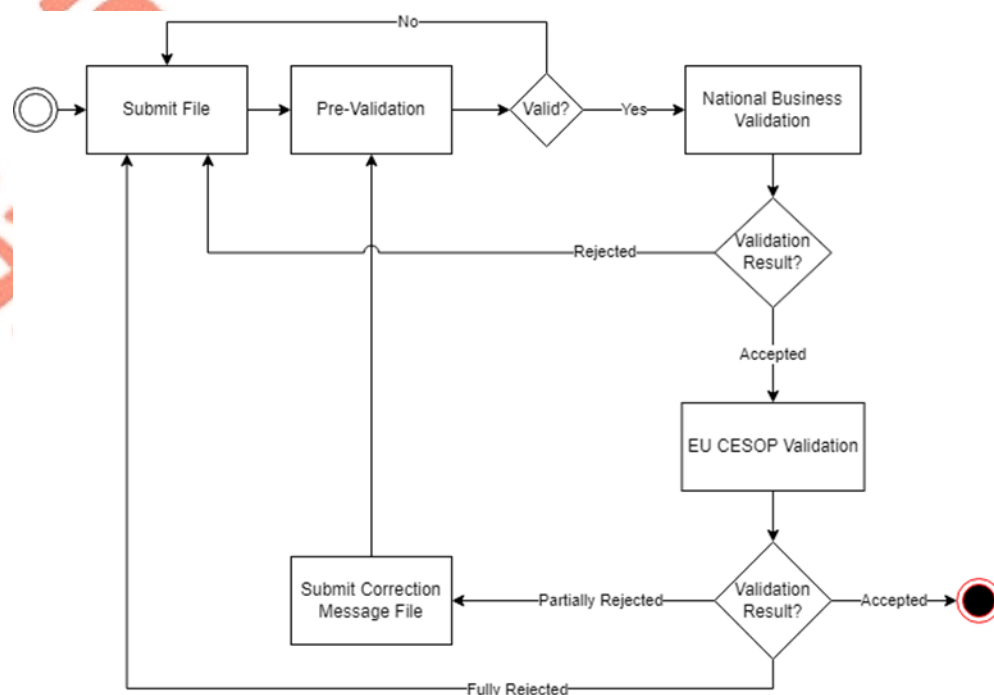


Figure 114: File Validation Process in IE

#### 8.1.1 Pre-Validation:

All files will be subject to a pre-validation process on initial file upload. Only files that successfully pass pre-validation can proceed to the “sign and submit” stage in ROS.

The pre-validation process will verify some high-level technical aspects of the file:

- File size: must be under 1GB.
- Type of file: only XML type files are accepted.
- Blank file not allowed.
- Header mandatory elements: TransmittingCountry, MessageType, MessageRefId, ReportingQuarter, PSPId and ReportingYear.

- Missing tags.
- MessageRefId uniqueness (error code 10010).

**NB:** There is also an XML schema validation at this stage. The XML schema validation is not a custom implementation; therefore Revenue cannot provide a list of all possible outcomes.

If the XML is not according to the XSD/schema, the PSP may receive an error at this stage. This error would indicate there is something fundamentally wrong with the document as it is not in line with XML Schema. This is not a matter within control of Revenue or the EU Commission. The file will not be accepted by Revenue and the PSP will be required to evaluate the file, fix any issues identified offline and resubmit once rectified.

#### 8.1.2 National Validation:

When a file has passed pre-validation and is submitted by a filer, the National Business Validation will verify whether a file complies with both business and technical rules.

The business validation checks whether the content of the message is correct and complies with all applicable business rules. The technical validation checks if the file is technically correct. Both the business and technical rules are validated by both Revenue and subsequently the EU CESOP Systems.

Due to the file size, this validation might take some time, so is performed in the background. The PSP filer does not need to wait for the result to exit the CESOP and ROS application. Once the validation has concluded, the PSP filer will receive a ROS notification and/or an email with the result: accepted or rejected.

All National Validation and EU Validation errors will be confirmed to the PSP through a message that will be triggered to the ROS Inbox (Revenue Record) of the PSP specifying the MessageRefID of the error file. The list of errors will be outlined and must be reviewed in line with the error codes associated with the CESOP XSD Schema Document as issued by the EU Commission.

If the file is rejected, the filer will be required to review the file and fix the errors offline, and must submit a corrected file. In this case, the message type should be the same as the first message, i.e., if the file ID CESOP100 now contains new data, the second message should also be CESOP100.



### 8.1.3 EU Validation

All files that successfully pass Pre-validation and National Validation will be transmitted to the EU CESOP Database. The files will be validated further at EU CESOP Level. The EU Validation process will confirm the status of the file in line with the three potential status outcomes of EU CESOP Validation:

- Fully Accepted File Status
- Fully Rejected File Status
- Partially Rejected File Status

The PSP will receive the EU status update of the file to their ROS Inbox (Revenue Record). This message will identify the list of errors. It should be noted that a conclusive list of errors cannot be provided for files which have significant volumes of errors in line with Error Code Type 50080.

The PSPs must resubmit or correct files that are fully rejected or partially rejected at EU CESOP Level in line with the EU Published XSD Schema document.

All resubmissions or corrections are subject to pre validation and national validation on upload of new (CESOP 100) or corrected file (CESOP101)

#### 8.1.4 Fully Accepted File Status:

Fully accepted files will receive a message to confirm same. This notification confirms that the file has been fully accepted and no further action is required. If the PSP only has one file to upload and this has been fully accepted, this notice confirms that they have no further actions outstanding for CESOP reporting for the quarter in question.

If the PSP is required to submit multiple files due to the size of data they are obliged to report, they should note that all files submitted must be fully accepted at EU CESOP level before they can be satisfied that they have met their reporting obligation for the quarter in question.

#### 8.1.5 Fully Rejected File Status:

If the file is fully rejected at EU CESOP validation a message will route to the ROS inbox to notify the PSP of same. The PSP can view a list of errors up to a maximum of 5k lines. All errors should be reviewed in line with the XSD Schema Document. Fully Rejected files should be worked offline and resubmitted.

#### 8.1.6 Partially Rejected File Status:

If the file is partially rejected, a message will issue to the PSP ROS inbox confirming the status that the file is partially rejected only. The message will outline the corrections that are required and will list the line items and associated error codes. The errors must be corrected offline, and a correction message must be resubmitted with the required corrected data. The XSD schema document outlines the process for correction messages for partially rejected files.

## 9 Annex 2 – Sample Error Code Messages

All status messages for validation will be issued to the Revenue Record in the ROS Inbox. The status message can be viewed by selecting the notice number.

If the file has not passed validation either at national validation or at EU validation, the message will provide an option to download the error lists. Once downloaded, the error list will be in XML format.

Sample error messages for fully rejected files at national level and fully and partially rejected files at EU level are provided for in this section.

### 9.1 National Validation Rejection: Sample Error Message

```
<cesop:MessageSpec>
  <cesop:TransmittingCountry>IE</cesop:TransmittingCountry>
  <cesop:MessageType>VLD</cesop:MessageType>
  <cesop:MessageTypeIndic>CESOP100</cesop:MessageTypeIndic>
  <cesop:MessageRefid>05184F82-700F-4304-8C49-
    FBF500283091</cesop:MessageRefid>
  <cesop:CorrMessageRef>1d642ced8-2eb7-4265-bfce-
    c5e33b7df174</cesop:CorrMessageRef>
  <cesop:ReportingPeriod>
    <cesop:Quarter>4</cesop:Quarter>
    <cesop:Year>2023</cesop:Year>
  </cesop:ReportingPeriod>
  <cesop:Timestamp>2024-03-05T11:50:00.4592</cesop:Timestamp>
</cesop:MessageSpec>
  <cesop:ValidationResult>
    <cesop:ValidationResult>REJECTED</cesop:ValidationResult>
    <cesop:ValidationErrors>
      <cesop:ErrorCode>45000</cesop:ErrorCode>
      <cesop:ErrorCounter>1</cesop:ErrorCounter>
      <cesop:ErrorShortDesc> The "DateTime" element refers to a wrong value.
    </cesop:ErrorShortDesc>
      <cesop:ErrorDescription>The "DateTime" element in the
        "ReportedTransaction" element must refer to a date within the period and
        year declared</cesop:ErrorDescription>
      <cesop:TransactionIdentifier> IE-01-0101</cesop:TransactionIdentifier>
      <cesop:Dockefidelaafb602-951-431-899-bc3a9eebe</cesop:Dockef1d>
    </cesop:ValidationErrors>
  </cesop:ValidationResult>
</cesop:CESOP>
```

Figure 115: Example National Validation Rejection



## 9.2 Partial EU Rejection: Sample Error Message

```

<cesop:MessageSpec>
  <cesop:TransmittingCountry></cesop:TransmittingCountry>
  <cesop:MessageType>VLD</cesop:MessageType>
  <cesop:MessageTypeIndic>CESOP100</cesop:MessageTypeIndic>
  <cesop:MessageRefId>162488-0101-485
  8212772268133051</cesop:MessageRefId>
  <cesop:CorrMessageRef>b42ced®-2eb7-6265-
  fcc5e3367df176</cesop:CorrMessageRef>
  <cesop:ReportingPeriod>
    <cesop:Quarter>2</cesop:Quarter>
    <cesop:Year>2023</cesop:Year>
  </cesop:ReportingPeriod>
  <cesop:Timestamp>2024-05-13T19:09:32,485+000</cesop:timestamp>
</cesop:MessageSpec>
<cesop:ValidationResult>
  <cesop:ValidationResult>PARTIALLY REJECTED</cesop:validationresult>
  <cesop:ValidationErrors>
    <cesop:ErrorCode>55</cesop:ErrorCode>
    <cesop:ErrorCounter>1</cesop:ErrorCounter>
    <cesop:ErrorShortDesc>The "TransactionIdentifier" element is not
    unique within the system. </cesop:ErrorShortDesc>
    <cesop:ErrorDescription>A Transaction already exists within the
    system for the related PSP and reporting
    period.</cesop:ErrorDescription>
    <cesop:DockrefId>b682-953-4631-8899-bc3eebe</cesop:DockrefId>
  </cesop:ValidationErrors>
</cesop:ValidationResult>
</cesop:CESOP>

```

Figure 116: Partial EU Rejection

### 9.3 Full EU Rejection: Sample Error Message

```

<cesop:MessageSpec>
  <cesop:TransmittingCountry>IE</cesop:TransmittingCountry>
  <cesop:MessageType>VLD</cesop:MessageType>
  <cesop:MessageTypeIndic>CESOP100</cesop:MessageTypeIndic>
  <cesop:MessageRefId>3F3CCF38-6417-453-520-
81700051586</cesop:MessageRefId>
  <cesop:CorrMessageId>Ref1b42c82eb7-4265-bfc8-
c5e33670f285</cesop:CorMessageId>
  <cesop:ReportingPeriod>
    <cesop:Quarter>2</cesop:Quarter>
    <cesop:Year>2023</cesop:Year>
  </cesop:ReportingPeriod>
  <cesop:Timestamp>2004-03-13T19:07:42.627+05:00</cesop:Timestamp>
</cesop:MessageSpec>
  <cesop:ValidationResult>
  <cesop:ValidationResult>FULLY REJECTED</cesop:validationResult>
  <cesop:ValidationError>
    <cesop:ErrorCode>101</cesop:ErrorCode>
    <cesop:ErrorCounter>1</cesop:ErrorCounter>
    <cesop:ErrorShortDesc>MessageRefID is not
unique.</cesop:ErrorShortDesc>
    <cesop:ErrorDescription>The value of the Unique Message
Reference was already used in some of the previous
files.</cesop:ErrorDescription>
  </cesop:ValidationError>
</cesop:ValidationResult>
</cesop:CESOP>

```

Figure 117: Full EU Rejection