

CRBOT

FAQs and troubleshooting for UK trustees and advisors

04 March 2025

Please ensure you are reviewing the most up to date guidance notes.

You can find the most up to date information in the section:

[Trusts required to register and certain exemptions / Non-Residents](#)

Trust Register Team

Contents:

1. Introduction to the Central Register of Beneficial Ownership of Trusts (CRBOT)	3
2. How to register a Non-resident trust on the CRBOT	3
3. United Kingdom (UK) Trusts holding property in Ireland or with a business relationship in Ireland	3
3.1 We are trustees of a UK trust that holds Irish property, we are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the CRBOT?	3
3.2 What constitutes a business relationship for the CRBOT?	3
3.3 We are trustees of a UK trust that has a business relationship in Ireland e.g. the trust holds a bond that was issued in Ireland by an Irish financial institution. We are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the CRBOT?	3
3.4 We are trustees of a UK trust that has a business relationship in Ireland which is already registered on a trust in another EU member state, do we need to register on CRBOT?	4
3.5 We are trustees of a UK trust and are exempt from registering on TRS, why must we register on CRBOT?.....	4
3.6 Are there penalties for not registering the trust on the CRBOT?	4
4. Further information & contacting the CRBOT	4

1. Introduction to the Central Register of Beneficial Ownership of Trusts (CRBOT)

The CRBOT contains details of relevant trusts and their beneficial owners.

The purpose of the CRBOT is to help prevent money laundering and terrorist financing by improving transparency on who ultimately owns and controls Irish trusts.

The Irish trust register legislation SI 194/2021 also extends to trusts outside the Irish State that hold property or have a business relationship in Ireland.

2. How to register a Non-resident trust on the CRBOT

Revenue has updated the CRBOT registration process for its non-resident customers. A TAIN is no longer required to register a new Non-resident trust. Updated guidance and instructions are available online at www.revenue.ie under the section **CRBOT/Trusts required to register and certain exemptions/Non-residents**.

3. United Kingdom (UK) Trusts holding property in Ireland or with a business relationship in Ireland

3.1. We are trustees of a UK trust that holds Irish property, we are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the CRBOT?

Yes. Trusts, where none of the trustees are resident in the European Union (EU) and where the trust is not administered in the EU, must register with the CRBOT if a trustee acquires land or other real property in the State in the name of the trust.

This will apply as long as the land or property continues to be held by a trustee in the name of the trust.

3.2. What constitutes a business relationship for the CRBOT?

A business relationship means a business, professional or commercial relationship between a designated person for anti- money laundering purposes and a customer of that designated person, in which the designated person expects the relationship to be ongoing.

3.3. We are trustees of a UK trust that has a business relationship in Ireland e.g. the trust holds a bond that was issued in Ireland by an Irish financial institution. We are already registered on the HMRC Trust Registration Service (TRS), do we need to register on the Irish Central Register of Beneficial Ownership of Trusts (CRBOT)?

Yes. Trusts, where none of the trustees are resident in the EU and the trust is not administered in the EU, must register with the CRBOT if a trustee enters a business relationship in the Irish State on behalf of the trust. In this scenario, as the bond has been issued in Ireland by an Irish holding company, then a business relationship exists in Ireland.

Requirement to register on the CRBOT will apply as long as the business relationship exists.

3.4. **We are trustees of a UK trust that has a business relationship in Ireland and is already registered on a trust register in another EU member state, do we need to register on the Irish Central Register of Beneficial Ownership of Trusts (CRBOT)?**

No. UK trustees that have a relevant trust registered in another Member State (MS) are not required to register with the CRBOT as long as the trustee has filed the information on the Central Register in another MS and the information is the same as what is required to be filed on the CRBOT (apart from the PPSN).

The trustee must acquire a certificate from the Registrar in that other MS which should state that the trustee has filed the information on the Central Trust Register in that MS.

The certificate must be available for inspection by the CRBOT Registrar.

3.5. **We are trustees of a UK trust and are exempt from registering on TRS, why must we register on CRBOT?**

Following on from the UK's departure from the European Union (i.e. Brexit), EU law ceased to apply to the UK. While the UK regulations for anti-money-laundering (AML) and countering the financing of terrorism (CFT) have elements of EU legislation, the UK has the ability to set its own regulations with regards to trusts and AML/CFT and, in some cases, this may result in discrepancies between UK trustee's obligations under UK and EU legislation.

3.6. **Are there penalties for not registering the trust on the CRBOT?**

Trustees of relevant trusts are reminded that the initial deadline date, to register details of the beneficial ownership of a trust on the CRBOT, was 23rd October 2021 for trusts that were established on or before 23rd April 2021. Trusts established after that date, must register within six months of establishment of the trust.

If you are having practical difficulties completing your registration please contact the CRBOT Team as soon as possible.

4. **Further information & contacting the CRBOT.**

You can access more information on the CRBOT at:

[Trusts required to register and certain exemptions / Non-Residents](#)

If you have a query that is not addressed on our website you can contact the Trust Register team:

Email: NonResCRBOT@revenue.ie

Post: Office of the Revenue Commissioners
Non-Resident Registrations CRBOT Section
Government Offices
Spa Road
Tralee
Co. Kerry
V92 HYF7
Ireland