

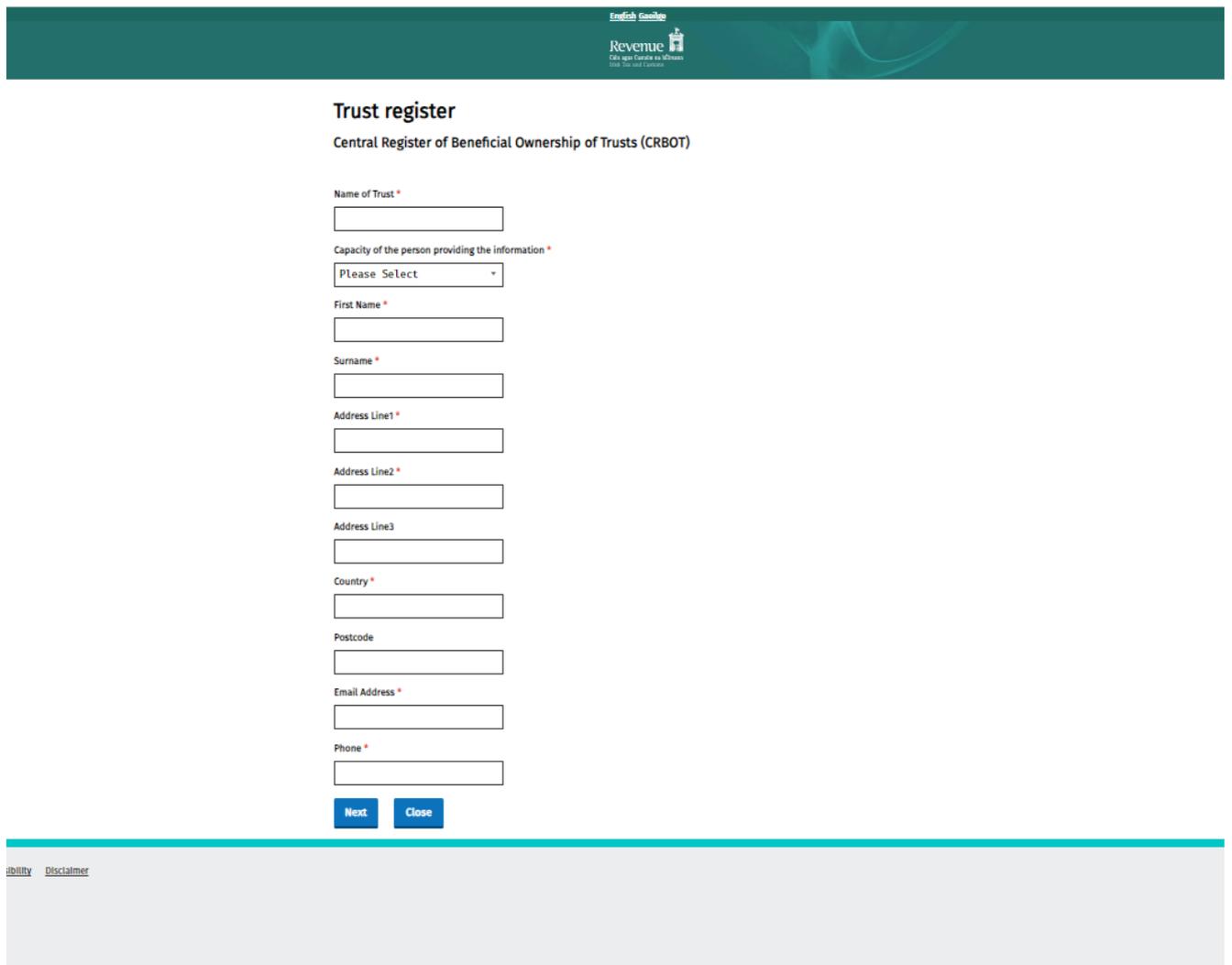
Guide To the Non-Resident Registration Process

By following the steps outlined below you will be able to download and submit your Trust Registration.

Access the Non-Resident Trust Register by clicking on the link below:

<https://ros.ie/online-enquiry-web/nonResidentTrustRegister>

Input the required details on the Trust Register homepage. All fields marked with an * are mandatory.



The screenshot shows the 'Trust register' page for the Central Register of Beneficial Ownership of Trusts (CRBOT). The page has a dark teal header with the Revenue logo and the text 'Revenue Cúrsa agus Curáil na Mítrúis'. Below the header, the title 'Trust register' is followed by the subtitle 'Central Register of Beneficial Ownership of Trusts (CRBOT)'. The form contains the following fields, all marked with a red asterisk to indicate they are mandatory:

- Name of Trust *
- Capacity of the person providing the information * (dropdown menu with 'Please Select' selected)
- First Name *
- Surname *
- Address Line1 *
- Address Line2 *
- Address Line3
- Country *
- Postcode
- Email Address *
- Phone *

At the bottom of the form are two buttons: 'Next' and 'Close'. Below the form, there is a light grey footer area with links for 'Privacy Policy' and 'Disclaimer'.

An email verification code will be sent to the email address that has been provided in the Trust Register home page. This verification code will remain valid for **10 minutes**. If you have not received the email verification, please check your email spam folder before requesting another verification code by clicking the 'Resend'.

The 'Beneficial Ownership Details Template' is the form that must be completed to register the trust on the Trust Register. You will have to download, complete and save the 'Beneficial Ownership Details Template'. To download same click on 'download' here in this screen.

English Gaelige
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Irish Tax and Customs

Trust register

Upload beneficial owner details

The following documents must be uploaded:

- A complete Beneficial Ownership Details Template. [Download here](#)
- A copy of the Passport or National Identify Number for each non-PPSN holding beneficial owner.
- A Presenter Form if you are acting on behalf of the trustee(s). [Download here](#)

Drop files here...

Add files... Cancel upload

Submit Form Close

cy [Accessibility](#) [Disclaimer](#)

Once downloaded, the form will open in excel format, as below, and the beneficial ownership details of the trust must be completed in this form.

1 **Non Resident Trust Registration Return**

2

3 ***** Please read the information below before completing this Return *****

4

5 **Presenter Details Tab:**

6 The following information will be required in relation to the trust being registered:

7 - Details of the person submitting the information (the Presenter)

8 - The name of the Trust

9 * Capacity of the Person providing this information - Please note that if you are also a Trustee, you must also input your details in the Beneficial Ownership Details page

10 ** If a company is acting as the presenter please enter the company name in Address Line 1

11

12 **Beneficial Ownership Details:**

13 A "Beneficial Owner", in relation to a relevant trust, means any of the following:

14 The Settlor

15 The Trustee

16 A Class of Beneficiary

17 The Protector

18 All trusts will have a 'Settlor' who places ownership of assets under the control of another person known as the 'Trustee' who manages it for one or more 'Beneficiaries' or 'Class of Beneficiaries'. Where an individual performs more than one role in respect of a trust **each role must be recorded separately** on the Central Register of Beneficial Ownership of Trusts (CRBOT).

19 **Natural Person Tab:** Please enter the details of all Beneficial Ownerships (as above) who are 'Natural Persons'

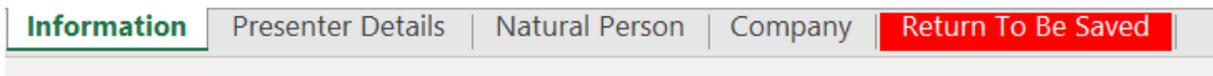
20 **Company Tab:** Please enter the details of all Beneficial Ownerships (as above) who are a 'Company'

21 * If a beneficial owner is a 'Class of Beneficiaries' please **only** complete column S in the 'Natural Person' Tab or Column N in the 'Company' Tab, whichever is applicable.

22 **How to save and submit the Return:** The 'Return to Be Saved' tab has automatically collated the information that has been entered into the other tabs and this is the Return that has to be saved and submitted. To save this Return **click on the red tab Return To Be Saved**. This tab must be saved as a CSV file as follows: Click on 'File' then 'Save As', pick the place where you want to save the Return. In the Save As dialog box, navigate to the location you want. In the 'File name' box give the Return a name. Click the arrow at the end of the 'Save as type' box and scroll down and pick CSV (Comma delimited). Then click on 'Save'. You will receive the following warning: **The selected file type does not support workbooks that contain multiple sheets**

23 - To save only the active sheet, click OK.

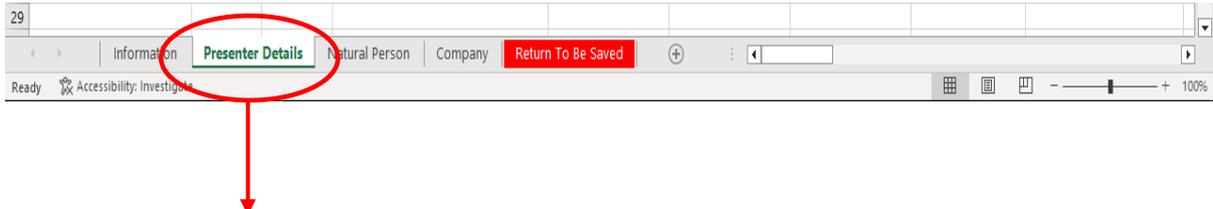
Information Presenter Details Natural Person Company Return To Be Saved



There are 5 'tabs' along the bottom of the form and this is where you enter the required information by clicking on the relevant tab. **Not all the tabs have to be completed.**



The Information Tab: The first tab is labelled '**Information**'. This tab contains information on how to complete, save and submit your application, a Declaration that the information being provided is correct and contact details for the CRBOT team, etc.



Presenter Details Tab: The second tab is labelled '**Presenter Details**'. This is where the person completing the application provides their own details as they are the Presenter of the trust.

You will notice that there are instructions in red text in the column headings of this sheet. It is very important to follow these instructions carefully otherwise it will prevent you from submitting your application.

Several of the columns in the 'Presenter Details' tab have pre-populated drop-down lists that must be used to complete the required information – **(Please select from the dropdown list)**

When you click into the relevant **field** a drop-down list symbol will appear and when you click on same a list of choices will appear. Simply click on the relevant option and this will populate the text field.

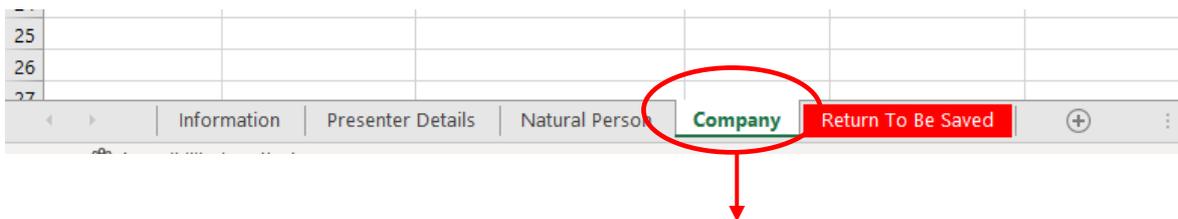
Please note: If you are the Presenter and Trustee of the trust that you are registering you will also have to input your details again in the Natural Person Tab.



Natural Person Tab: The third tab is labelled ‘**Natural Person**’. This is where the person completing the application provides Beneficial Ownership details, where the Beneficial Owner Type is a **person**.

Again, you will notice that there are instructions in red text in the column headings and several of the columns in the ‘Natural Person’ tab have pre-populated drop-down lists that must be used to complete the required information.

Information that is required for the headings can be found [here](#).



Company Tab: The fourth tab is labelled ‘**Company**’. This is where the person completing the application provides the Beneficial Ownership details, where the Beneficial Owner Type is a company and not an individual.

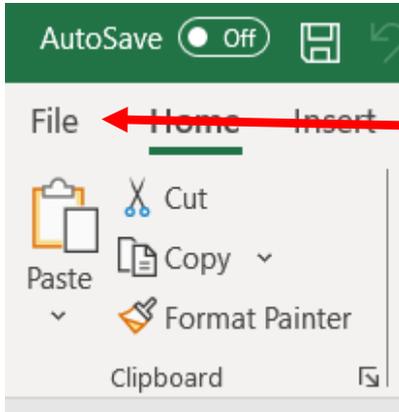
Again, you will notice that there are instructions in red text in the column headings and several of the columns in the ‘Company’ tab have pre-populated drop-down lists that must be used to complete the required information.



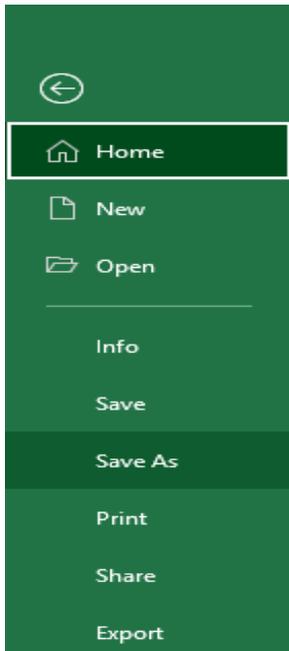
Return To Be Saved Tab: **YOU DO NOT ENTER ANY INFORMATION HERE.** The **Return To Be Saved** tab has automatically collated the information that has been entered into the other tabs and this is the Return that must be saved and submitted.

How to Save and Submit this Return:

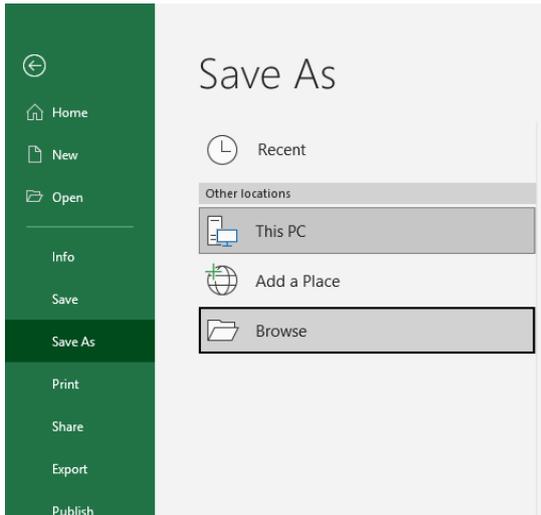
To save this Return click on the red tab **Return To Be Saved** This tab must be saved as a .CSV file as follows:



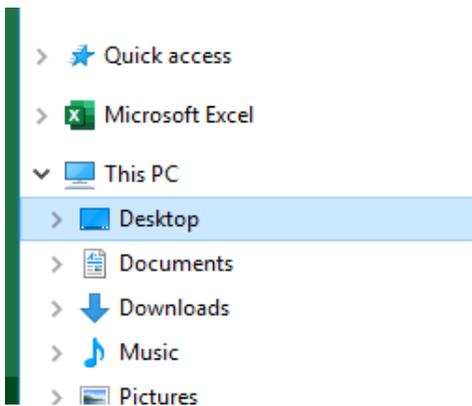
Click on 'File'



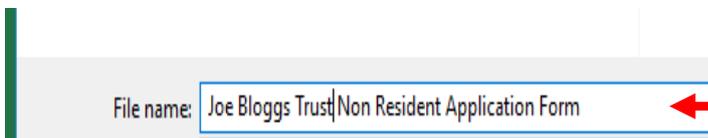
From the drop-down menu that pops up, select 'Save As':



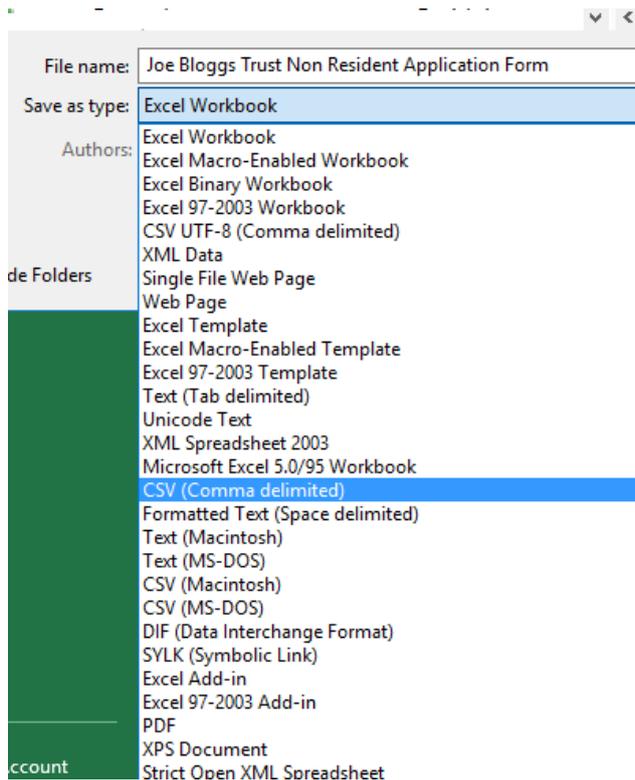
Click on 'Browse' to choose a location on your computer, laptop, etc



In this example the location 'Desktop' has been selected to save the file

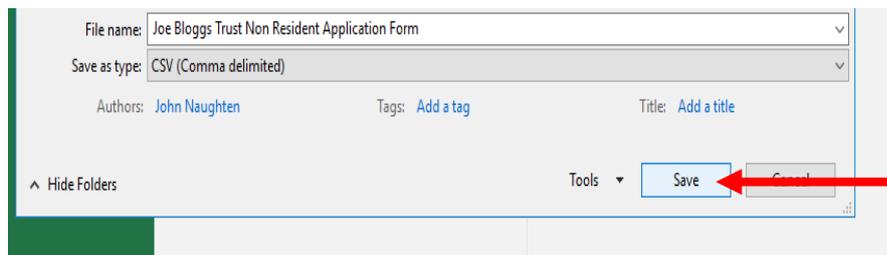


You need to add a File Name



The 'Save as type' will default to 'Excel Workbook' but you **must change** this and save your application as a .CSV file

Choose CSV (Comma delimited).



Click Save

You will receive the following warning:

The selected file type does not support workbooks that contain multiple sheets

- *To save only the active sheet, click OK.*
- *To save all sheets, save them individually using a different file name for each, or choose a file type that supports multiple sheets.*

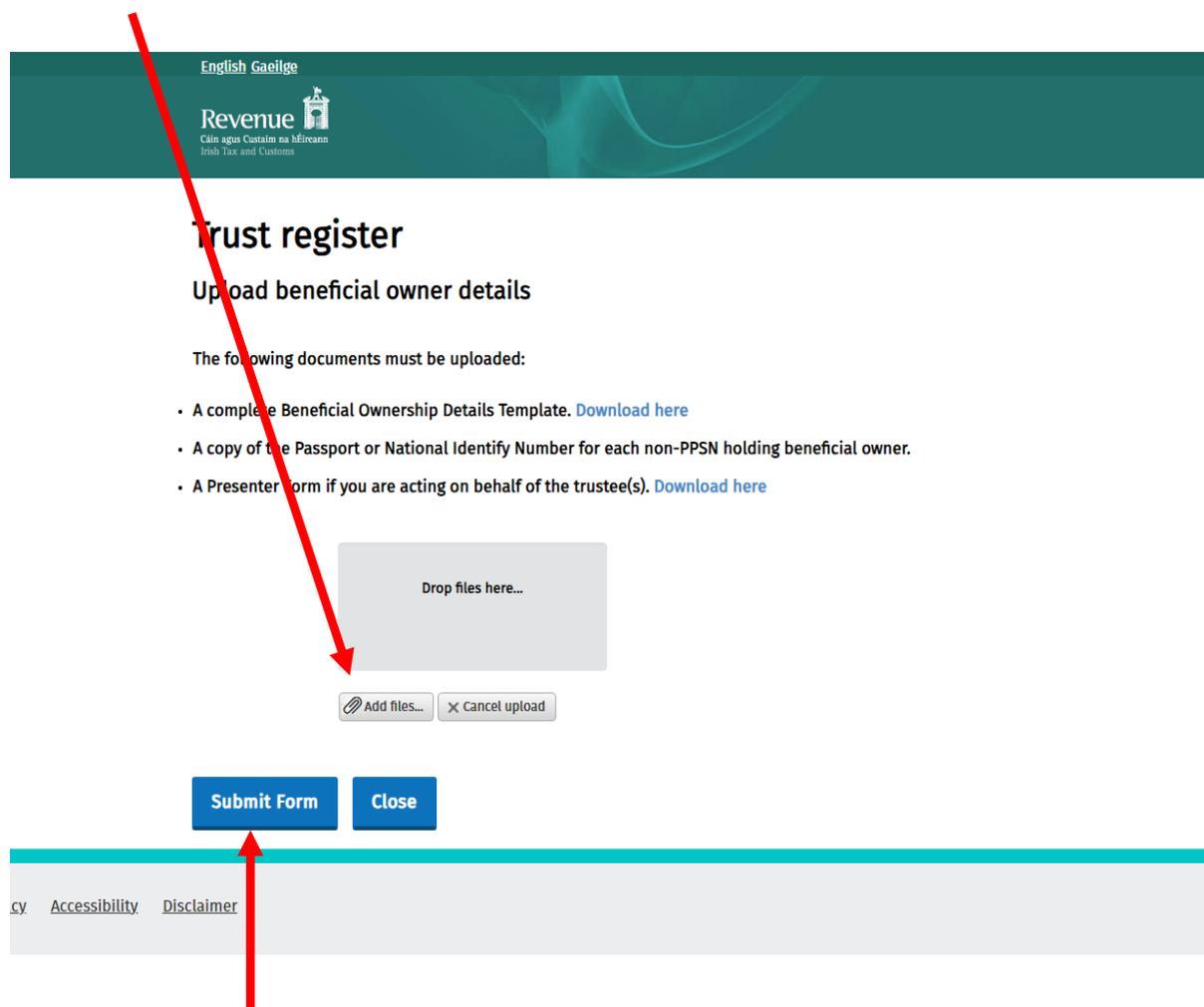
Click OK

By clicking OK you are saving **only** the active sheet, which is the **Return To Be Saved** sheet, you should **NOT** save the other sheets in the Beneficial Ownership Details Template.

Separately, save the copies of the identity documents i.e. copies of passports, that you have chosen for the Beneficial Ownerships in the 'Natural Person' tab to your PC, laptop etc. with any of the following file extensions: TIF, TIFF, PDF, DOC, DOCX, JPG and JPEG.

If you are registering the trust on behalf of the trustee(s) you must also complete, save (using the above file extensions) and upload the Presenter Form, available to download on the 'Trust Register Upload beneficial owner details' screen, see below.

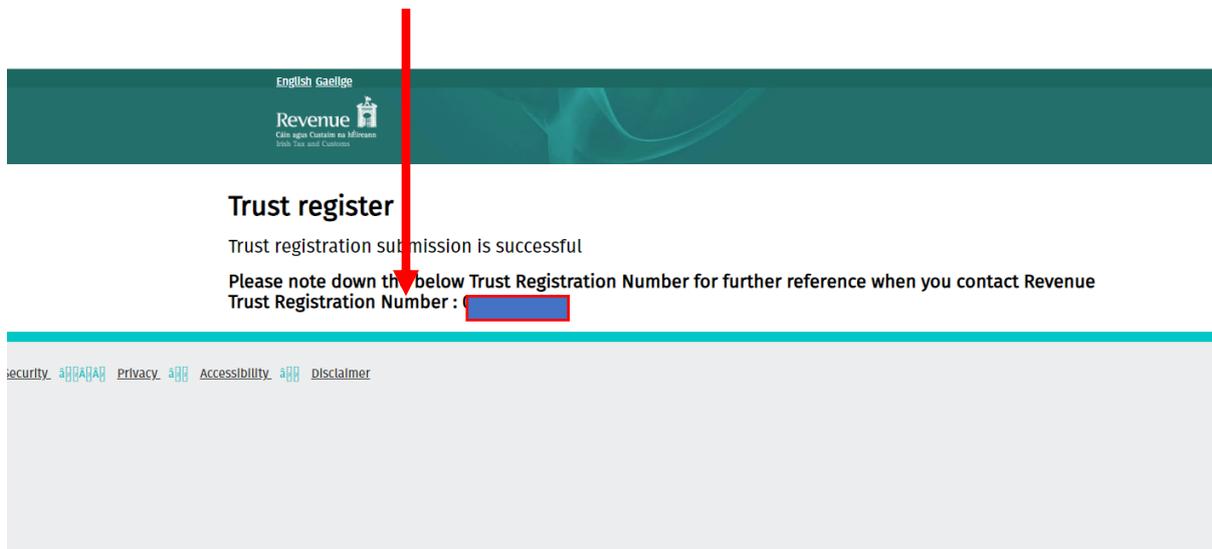
Return to the 'Trust Register Upload beneficial owner details' screen and click on the paperclip 'Add files' and upload the completed .CSV file (the return), the copies of the identity documents that you have saved and the Presenter Form if required.



When you have finished uploading the documents, click on the 'Submit' button which submits the trust registration request.

If the details provided are valid and the attachments are in the correct format, you will see the 'Trust registration submission is successful' message with the Trust Registration Number that has been assigned to this trust will be displayed.

It is imperative that you record the Trust Registration Number as it will not be sent to you by email. Same will be required for all correspondence with the CRBOT Trust team.



Click on 'Close' once you have completed your registration application.

Contacting the CRBOT

You can contact the Trust Register team by email at NonResCRBOT@revenue.ie.

If you have access to ROS please contact us through MyEnquiries (please see below).

My Enquiries

MyEnquiries is a secure messaging service between Revenue and our customers which can only be accessed through ROS. To contact the Trust Register Team, when making an enquiry through this channel please choose the relevant options as outlined below:

Enquiry relates to:

Trust Register (Central Register of Beneficial Ownership of Trusts)

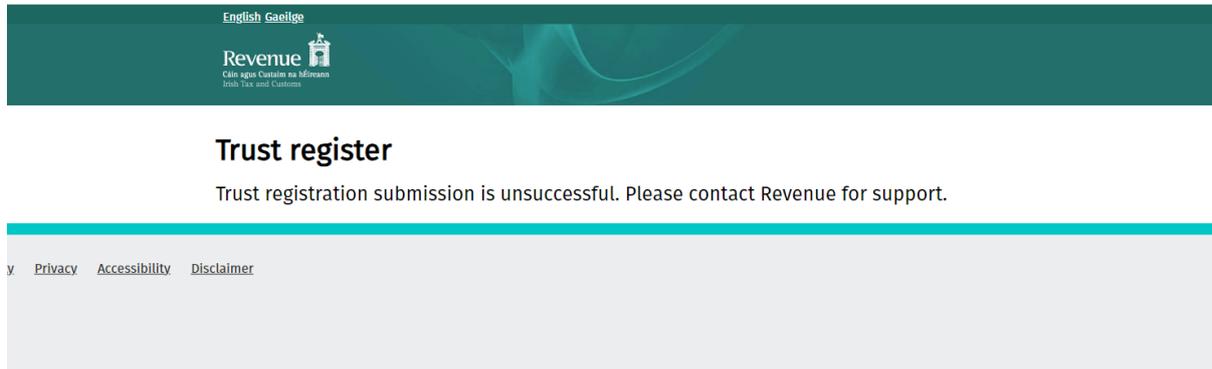
More specifically: Non-Resident Query

You can access more information on the CRBOT at www.revenue.ie/en/crbot.

Common Errors

Submission Error

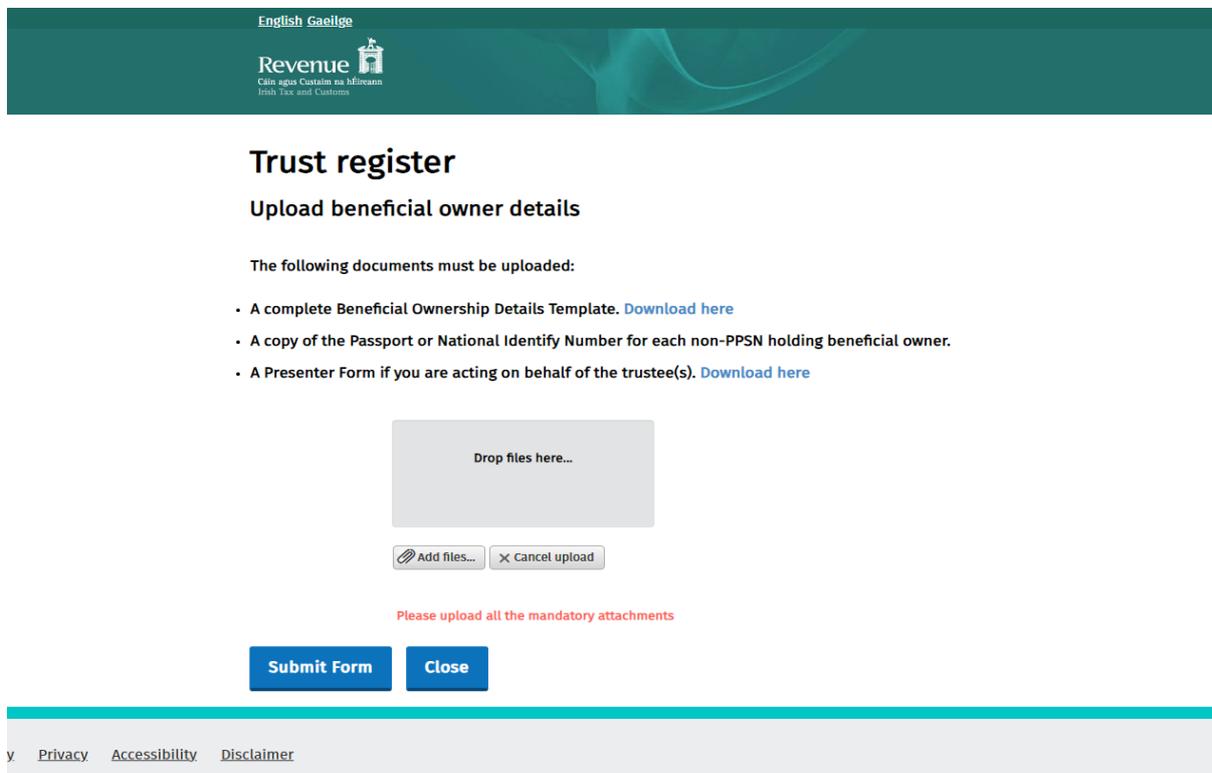
If Trust registration submission is unsuccessful for any reason, the submitter will redirect to error page as shown below.



Attachments Missing Error

The Presenter must attach at least 2 files - the Beneficiary Owner Details Template and copies of the identification documents, a presenter form may also be part of your application.

If any of these files are missing, an error message will display on the screen as shown below:



Invalid File Extensions Uploaded

You will receive this error if the documents that you are uploading have been saved with the incorrect file extensions. Please refer to page 9 for the correct file extensions to use.

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Trust register

Upload beneficial owner details

The following documents must be uploaded:

- A complete Beneficial Ownership Details Template. [Download here](#)
- A copy of the Passport or National Identify Number for each non-PPSN holding beneficial owner.
- A Presenter Form if you are acting on behalf of the trustee(s). [Download here](#)

The file type p12 is not allowed. Please see the allowable file types in the info tooltip. [LS_01826587LA.p12]
The file type xlsx is not allowed. Please see the allowable file types in the info tooltip. [niwt_reject_pending_cardpayments.xlsx]

Drop files here...

Add files... Cancel upload

Submit Form Close

Security Privacy Accessibility Disclaimer

Error for Lengthy File Names

Please rename the saved supporting documentation with a shorter file name and upload again.

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The following documents must be uploaded:

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- A copy of the Passport or National Identify Number for each non-PPSN holding beneficial owner.
- A Presenter Form if you are acting on behalf of the trustee(s). [Download here](#)

The file type p12 is not allowed. Please see the allowable file types in the info tooltip. [LS_01826587LA.p12]
Filename can only be alphanumeric and max length of 50. [CRBOT_Beneficialowner_template (2).csv]
The file type 3_M&E_Non-resident_Trust_registration is not allowed. Please see the allowable file types in the info tooltip. [24.3_M&E_Non-resident_Trust_registration.docx]

Drop files here...

Add files... Cancel upload

Submit Form Close

Beneficial Ownership Details Template Headings Explained:

Beneficial Owner Type:

A "Beneficial Owner", in relation to a relevant trust, means any of the following:

- The Settlor
- The Trustee
- The Beneficiary
- A Class of Beneficiary
- The Protector

A 'Settlor' places ownership of assets under the control of another person known as the 'Trustee' who manages it for one or more 'Beneficiaries' or 'Class of Beneficiaries' for a specified purpose. If any person has more than one role in the trust, they must be added to the register for each role.

You use the Class of Beneficiary beneficial ownership type if an individual or group of individuals do not have a **vested interest** in the trust, however, please note that when the individual is entitled to a vested interest in possession, remainder or reversion, whether or not the interest is defeasible in the capital of the relevant trust, the individual beneficial owner must be identified and the Trust Register updated with their details.

Does this party have a PPSN:

A Personal Public Service Number (PPSN) is a unique reference number that is required for all dealings with public service agencies in Ireland. If a beneficial owner does not have one click on 'N' in the '**Does this party have a PPSN?** (Please select from the dropdown list)' field.

You will then have to provide another type of identification which you choose from the column called '**Type of identification being provided**' and upload a copy of the identification document that you have chosen before submitting the registration.

Date on which this beneficial owner was entered into the entity's internal register:

Date which the beneficial owner (see explanation above) became a beneficial owner of the trust.

Date on which this beneficial owner ceased being a beneficial owner:

Date which the beneficial owner (see explanation above) ceased to be a beneficial owner of the trust.

Nature and extent of interest or control exercised:

Please describe the beneficial owners (see explanation above) role, rights, responsibilities, or potential benefit. The 'nature and extent of interest or control exercised' is used to describe the interest or control exercised by the beneficial owner i.e. sole settlor of trust set up for grandchild.

Please describe the Class of Beneficiary - if selected:

This field is only to be completed if you have selected Class of Beneficiary as the Beneficial Ownership Type, see above explanation.