

Registration and Filing Guidelines for DAC 7

Digital Platform Operators

Part 33-03-05

This document should be read in conjunction with section 891I of the Taxes Consolidation Act 1997, and TDM [Part 38-03-31](#)

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A more recent version of this manual is available.

1 Customer Registering for DAC7

1.1 Register a DAC7 Reporting Obligation.

This step can only be completed once the Customer is already registered for Revenue Online Service (ROS). If the Customer is not registered for ROS, refer to [Section 4](#).

Follow steps 1.1.1 to 1.1.10 to register a DAC7 Reporting Obligation Log into ROS.

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

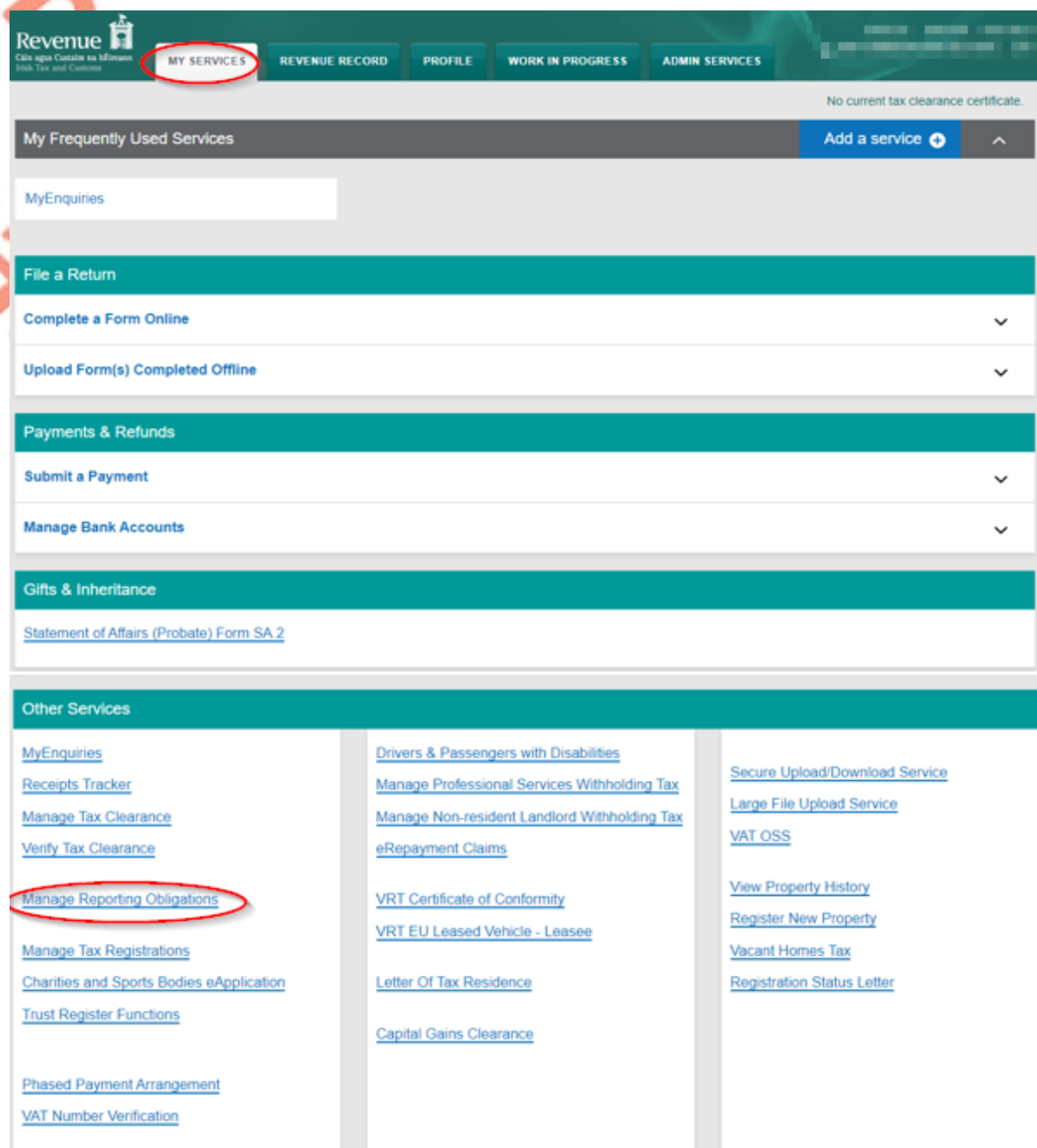


Figure 1: Customer My Services screen

1.1.2 Select “Register” opposite “DAC7”

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Registration

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

Share Schemes Reporting - SSR Status: Not Registered	Register >
DAC6 - DAC6 Status: Not Registered	Register >
DAC7 - DAC7 Status: Not Registered	Register >
Suspicious Transaction Reports - STR Status: Not Registered	Register >
FATCA - FATCA Status: Not Registered	Register >
DAC2-CRS - DAC2-CRS Status: Active Number: 09515283O Agent: n/a	Cease Registration >
DAC4-CbC - DAC4-CbC Status: Not Registered	Register >

Figure 2: Customer DAC7 registration screen

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

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

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Registration

DAC7 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

X Cancel Add To Your Requests >

Figure 3: Customer DAC7 registration screen

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

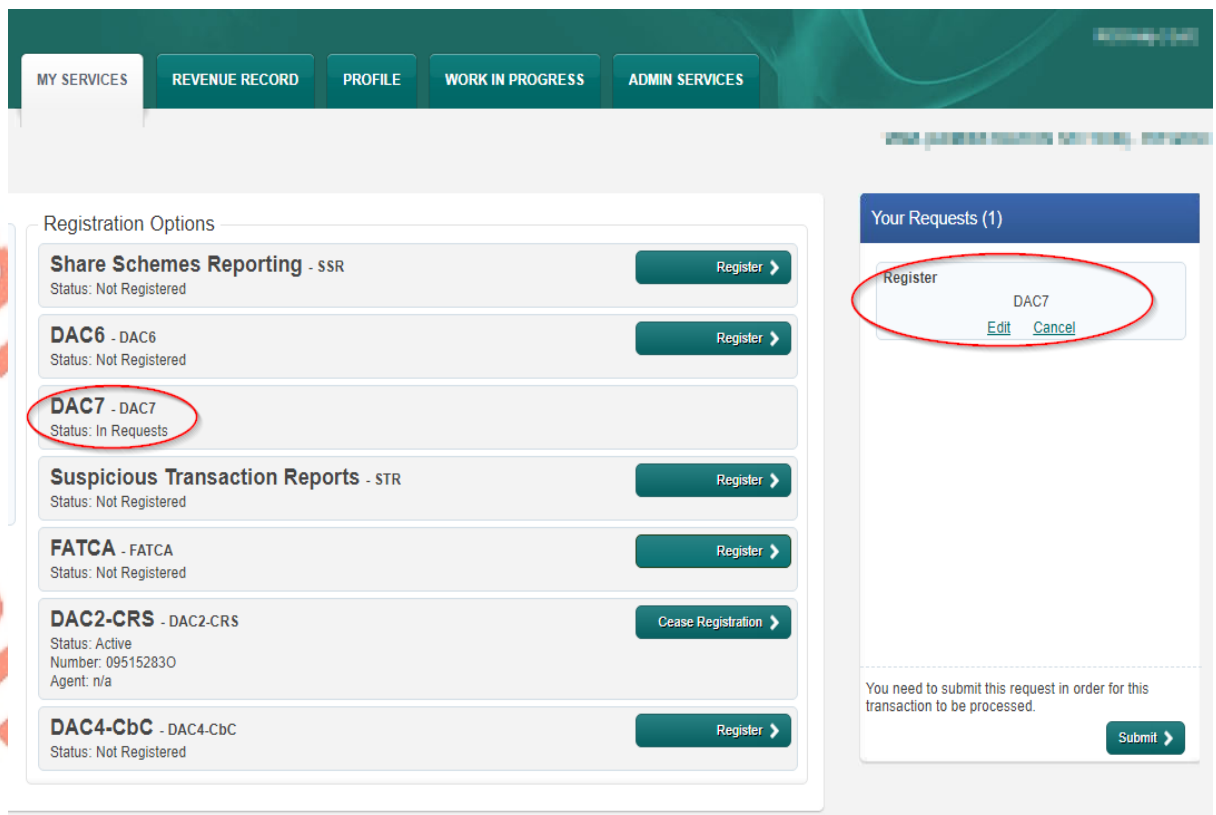


Figure 4: Customer submit registration screen

1.1.5 Click “Sign and Submit”.

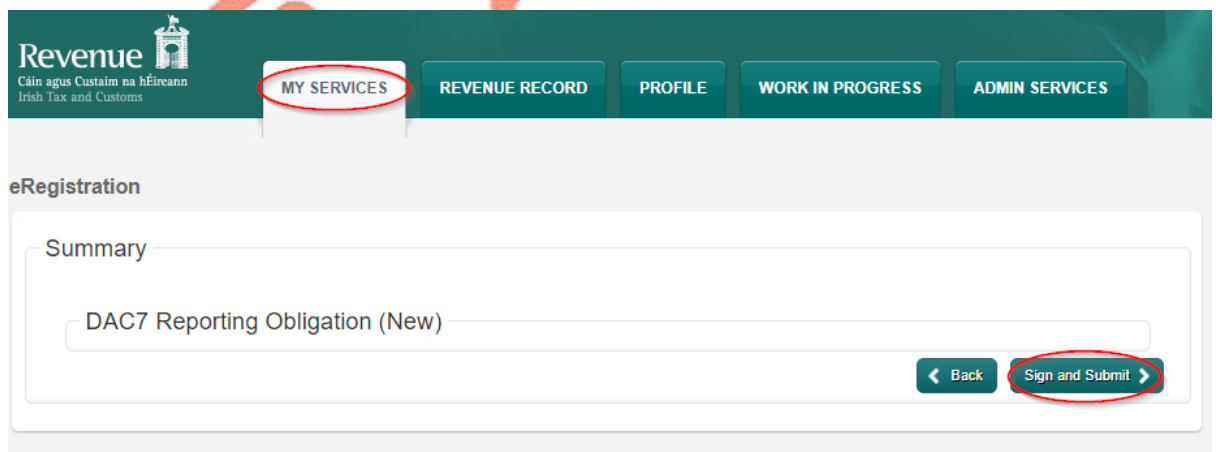


Figure 5: Customer sign and submit registration screen

- 1.1.6 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 Password

0%

Figure 6: Customer sign and submit password screen

- 1.1.7 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.

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

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

eRegistration summary:

Action	Status	Comments
Register DAC7	Success	

To return to My Services page click the OK button

Figure 7: Customer registration confirmation screen

1.1.8 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC7 Reporting Obligation. Click on the notice number for confirmation of the registration.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main heading is 'VIMA (ADMINISTRATION SECTION) - Inbox Messages'. On the left, there is a sidebar with 'Inbox Messages', 'Priority Messages', and 'Information Services' (Returns, Payments, Refunds & Repayments, Charges & Payments). The main content area has a yellow banner: '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.' Below this is a search bar with 'Search by: Search using Document Type' and a 'Cancel Search' button. There are dropdown menus for 'Tax Type/Duty/Rep. Oblig. : * Select' and 'Document Type: *', along with an 'Include Archive' checkbox and a 'Search' button. A table below shows a list of messages with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. One message is highlighted with a red circle: Notice No. 68714020150, Reporting Entity Registr, N/A, and Issued Date 14/11/2023.

Figure 8: Customer Revenue Record screen

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

The screenshot shows a confirmation screen for a registration. At the top, there is a harp logo. Below it, the text reads: 'This is a notice of the Registration Submitted to Revenue Commissioners on 03/08/2023'. On the left, 'Notice Number: 68714020150' is displayed. On the right, 'Date Submitted: 03/08/2023' is shown. A green banner with the text 'eRegistration' is present. Below the banner, it says 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction'. At the bottom, there is a 'Print >' button.

Figure 9: Customer registration confirmation screen

After completion of this process, the Customer should allow up to 3 working days for the DAC7 reporting obligation to be registered.

2 Agents Registering Clients for DAC7

This section is only relevant where the user of the system is an Agent (i.e., filing on behalf of a customer) with a valid National Tax Advisor Identification Number ([TAIN](#)). If the user of the system is a Customer, please refer to [Section 1](#) above.

2.1 Registering an existing Client for a DAC7 Reporting Obligation.

Follow steps 2.1.1 to 2.1.16 to register a DAC7 Reporting Obligation.

2.1.1 Log into ROS.

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

The screenshot shows the Revenue system interface. At the top, there is a navigation bar with tabs: TAIN SERVICES (highlighted with a red circle), REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below the navigation bar, the main content area is divided into three sections:

- Find Clients:** This section allows users to search for clients. It includes a "Client Search" section with radio buttons for "Tax Registrations" (selected) and "Reporting Obligations". There are input fields for "Select a tax type...", "Enter registration no." (circled in red), and "Search by name: Enter surname" (circled in red). A "Search" button is next to each. To the right, there is a "Your Client List" section with a "View Client List" button (circled in red) and an "Export Client List" button. Below this is a "Last 10 Clients Accessed" section with an "Enter date" field and a "Display" button.
- Manage Tax Registrations:** This section allows users to manage existing registrations. It includes a "Manage Client Registrations" section with radio buttons for "Tax Registrations" (selected) and "Reporting Obligations". There are input fields for "Select a tax type...", "Enter registration no.", "Enter name", and "Select tax type...". A "Manage" button is at the bottom.
- Register New Revenue Customer:** This section allows users to register new customers. It includes a "Register New Revenue Customer" button, a "Register New Reporting Entity" button, and a "Register for Import Scheme" button.

Figure 10: TAIN Services screen

2.1.3 Select “Manage Reporting Obligations” from the Other Services section.

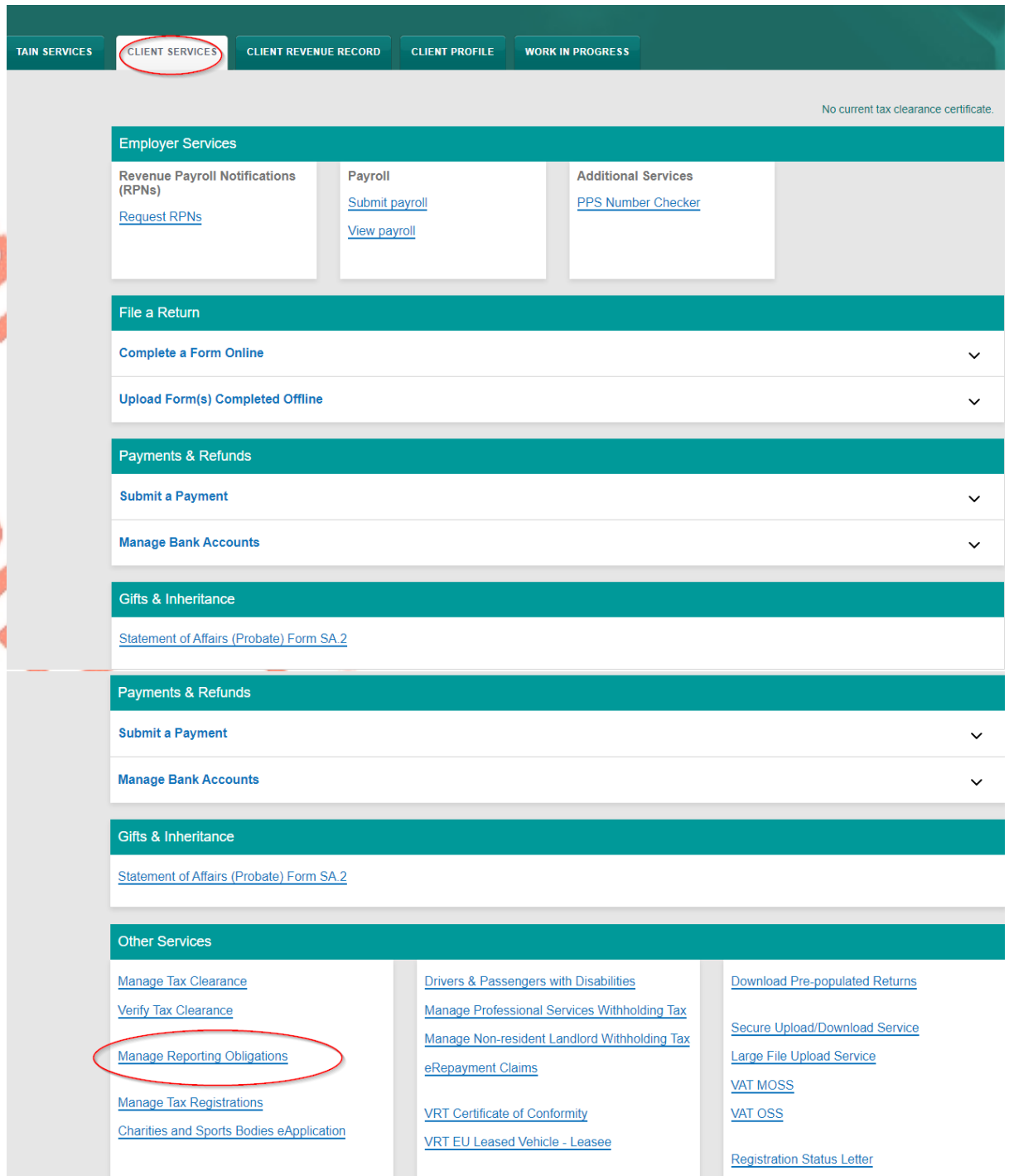


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC7”

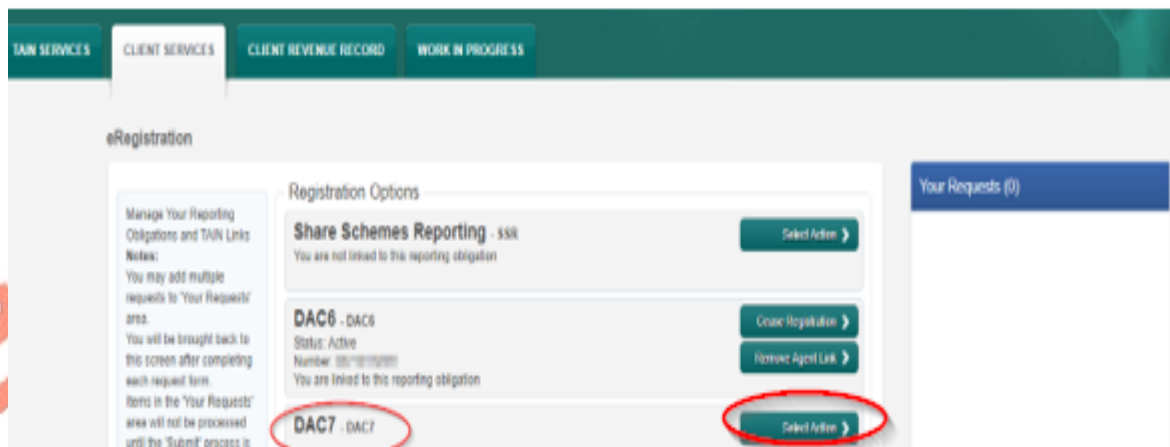


Figure 12: Agent DAC7 registration screen

2.1.5 Select “Add and link to a new registration” This option is applicable to an Agent wishing to link to a current Customer/Client to manage a DAC7 Reporting Obligation.

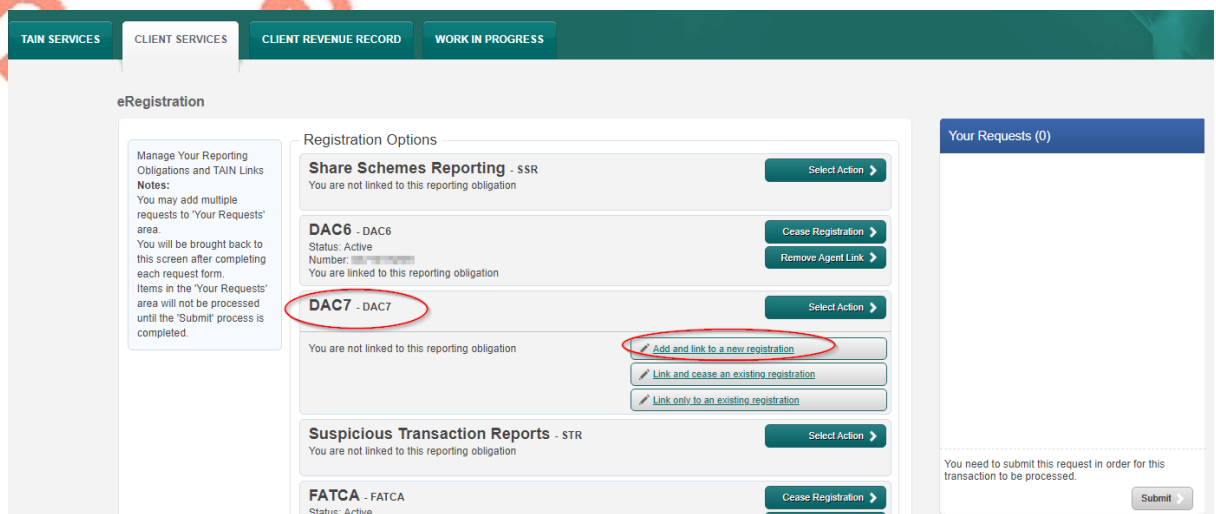


Figure 13: Agent DAC7 registration screen

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

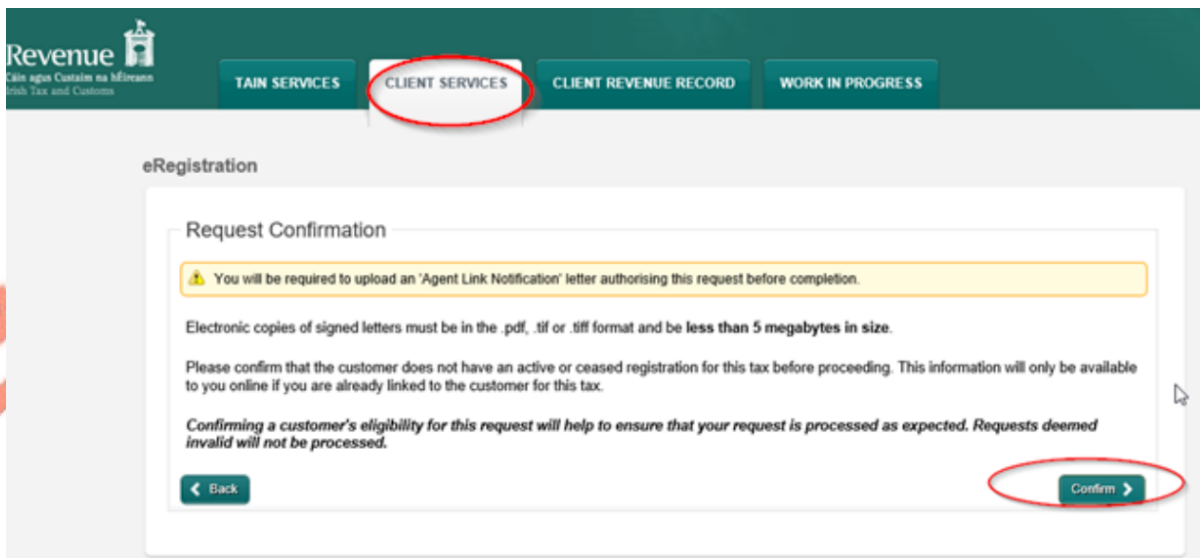


Figure 14: Agent DAC7 confirmation screen

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

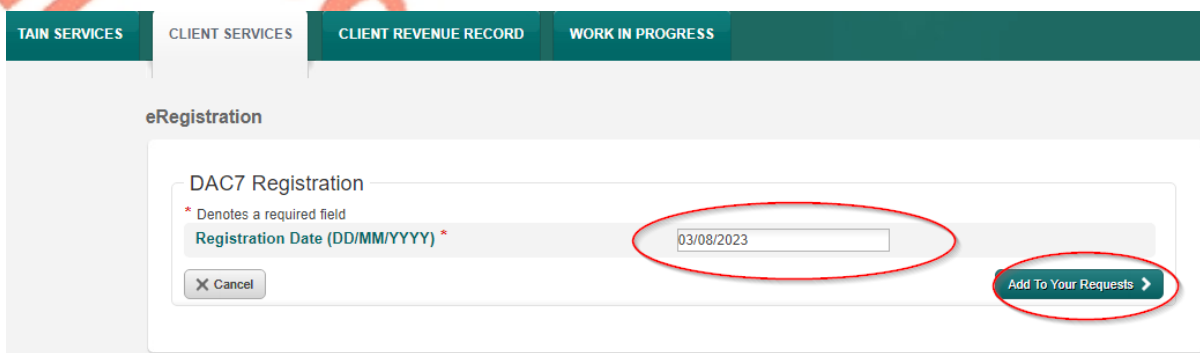


Figure 15: Agent DAC7 registration date screen

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

Figure 16: Agent DAC7 submit screen

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

Figure 17: Agent generates consent letter

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

DAC7 Reporting Obligation (New)

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

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 18: Agent consent letter

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

2.1.10 Once completed, click “Next”

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

eRegistration

Summary

DAC7 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 19: Agent consent letter screen

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed form in the Agent network/drive. Tick the box “DAC7” and click “Next”.

** Standard Agent link notification can also be uploaded **

The screenshot shows the 'eRegistration' interface with the 'CLIENT SERVICES' tab active. Under the 'TAIN Link Attachment' heading, there is a text block explaining the requirement for signed TAIN Link Notification letters. Below this, a 'File*' upload field is shown with a 'Choose file' button and the filename 'agent-link-n...tion-form.pdf'. A section for reporting obligations has the 'DAC7' checkbox checked. At the bottom right, the 'Next' button is circled in red.

Figure 20: Agent upload agent link screen

2.1.12 Click “Sign and Submit”.

The screenshot shows the 'eRegistration' interface with the 'CLIENT SERVICES' tab active. Under the 'TAIN Link Attachment' heading, the 'Attached approval letter file(s):' section lists the file 'agent-link-notification-form.pdf' with a 'Remove Attachment' button. At the bottom right, the 'Sign and Submit' button is circled in red.

Figure 21: Agent sign and submit screen

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

Figure 22: Agent sign and submit password screen

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

Figure 23: Agent DAC7 confirmation screen

2.1.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a DAC7 Reporting Obligation. Click on the Notice Number for confirmation of the registration.

The screenshot shows the 'Revenue Record' interface. On the left is a navigation menu with options like 'Inbox Messages', 'Information Services', and 'Overview'. The main area displays a table of notices. A yellow banner at the top states: '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.' Below this is a search bar and a table with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Mandatory ROS filer, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. Three rows are visible, all with 'Reporting Entity Registr' as the document type and '03/08/2023' as the issued date. The 'Reporting Entity Registr' and '03/08/2023' are circled in red in the original image.

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

Figure 24: Agent Revenue Record screen

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

The screenshot shows a confirmation screen for a DAC7 registration. At the top, it says 'This is a notice of the Registration Submitted to Revenue Commissioners on 03/08/2023' and 'Date Submitted: 03/08/2023'. Below this is a green header with 'eRegistration'. The main content area shows 'DAC7 Reporting Obligation (New)' with a 'Status' field containing 'Success'. At the bottom, there is a message: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction' and a 'Print' button with a right-pointing arrow.

Figure 25: Agent DAC7 registration confirmation screen

After completion of this process, the Agent should allow up to 3 working days for the DAC7 reporting obligation to be registered.

3 Section: Registration as Foreign Platform Operator

Please refer to Section 5.2 of TDM [Part 38-03-31](#) for an overview of Non-EU Platform Operators.

3.1 Registration of a Foreign Platform Operator

3.1.1 Platform Operators who need to register with a qualified jurisdiction to meet their reporting obligations and file their Digital Platform Information (DPI) reports should proceed to the Registration and Confirmation [portal](#).



Figure 26: DAC7 Registration Introduction Screen

3.1.2 Select DAC7

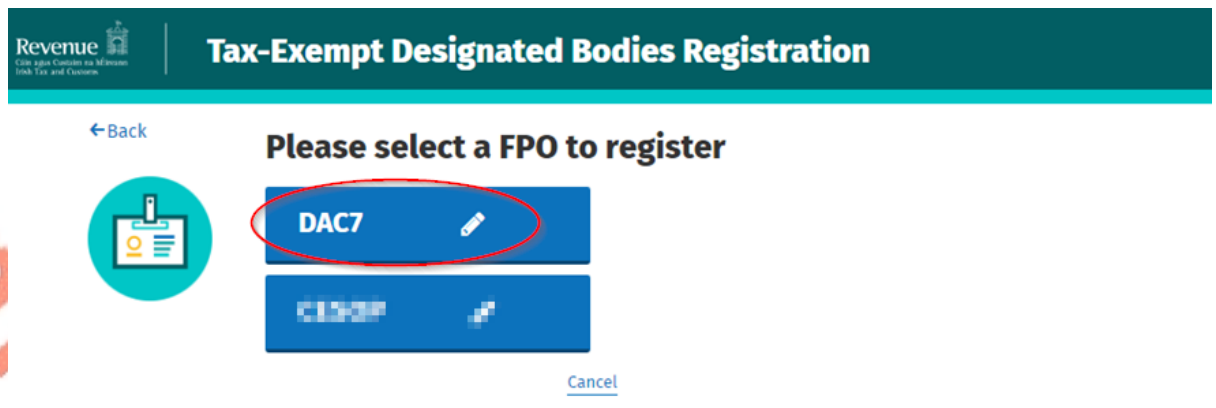


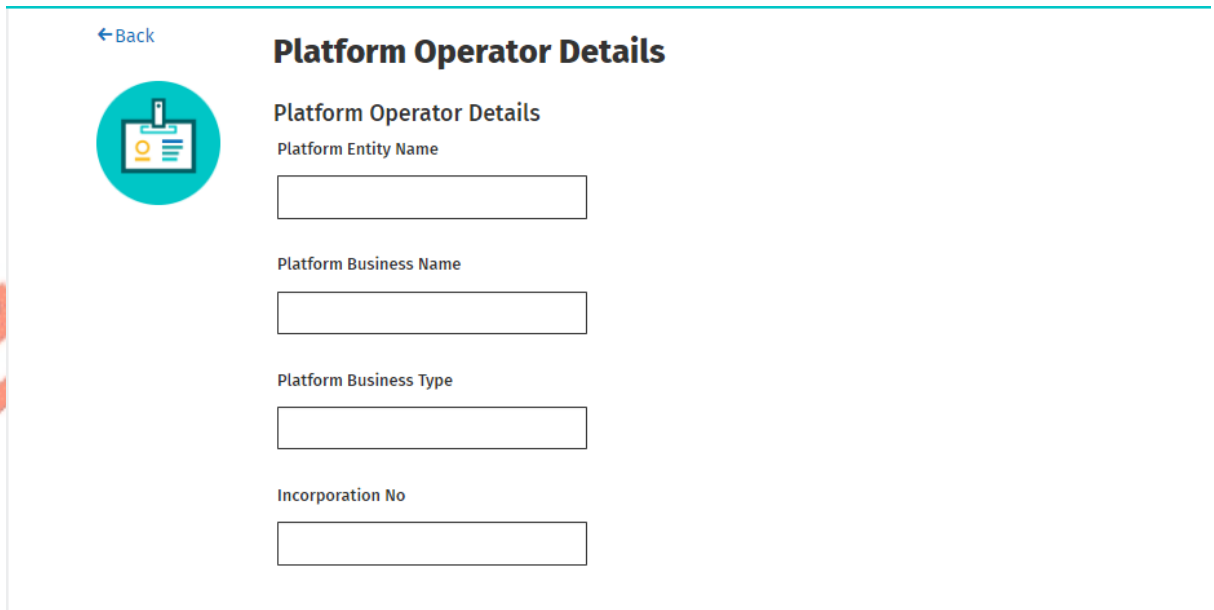
Figure 27: Foreign Platform Operator selection screen

3.1.3 Complete information specific to the registration. Please note each registration requires a unique e-mail address.

The screenshot displays the 'Reporting Entity Details' screen. It features a circular icon on the left and the title 'Reporting Entity Details'. Below the title, there are three input fields: 'Reporting Entity Name', 'Trading As', and 'Organisation Business Type'. Each field is currently empty.

Figure 28: Reporting Entity Detail Screen

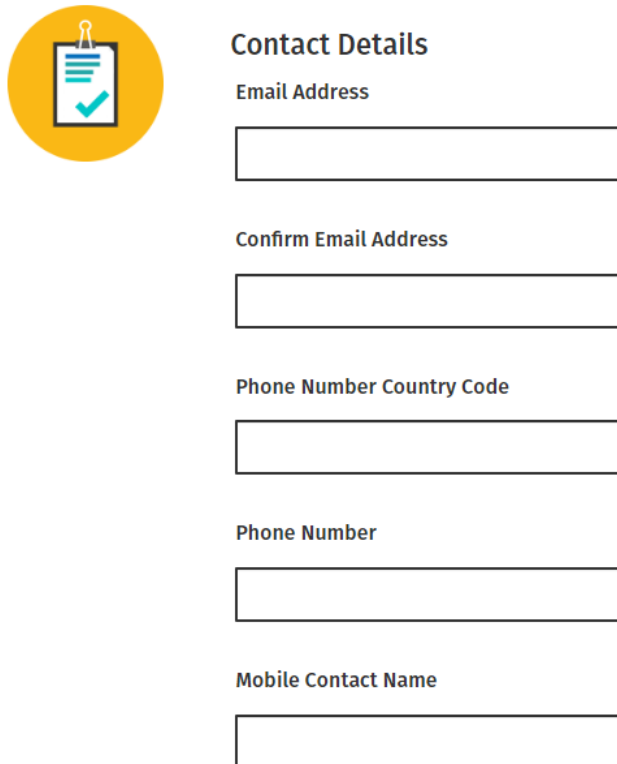
3.1.4 Complete Platform Operator Details



The screenshot shows a mobile application interface for entering platform operator details. At the top left, there is a blue arrow pointing left with the text "Back". To the right of this is the title "Platform Operator Details" in bold black font. Below the title is a teal circular icon containing a white document with a magnifying glass. The form consists of four text input fields, each with a label above it: "Platform Entity Name", "Platform Business Name", "Platform Business Type", and "Incorporation No".

Figure 29: Platform Operator Details

3.1.5 Complete address and contact details screens.



The screenshot shows a mobile application interface for entering contact details. On the left side, there is a yellow circular icon containing a white document with a checkmark. To the right of this is the title "Contact Details" in bold black font. The form consists of five text input fields, each with a label above it: "Email Address", "Confirm Email Address", "Phone Number Country Code", "Phone Number", and "Mobile Contact Name".

Figure 30: Address and contact details screen

3.1.6 Complete Platform Operator Registration Date. Select “Continue”.

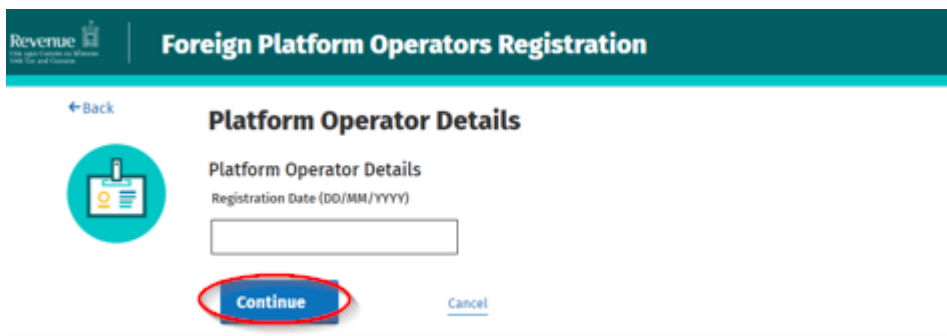


Figure 31: Platform Operator Registration Date screen

3.1.7 Following completion of the DAC7 details screens the Customer will be presented with a summary screen. On this summary screen, the Customer will have to verify that they declare the information entered is accurate.

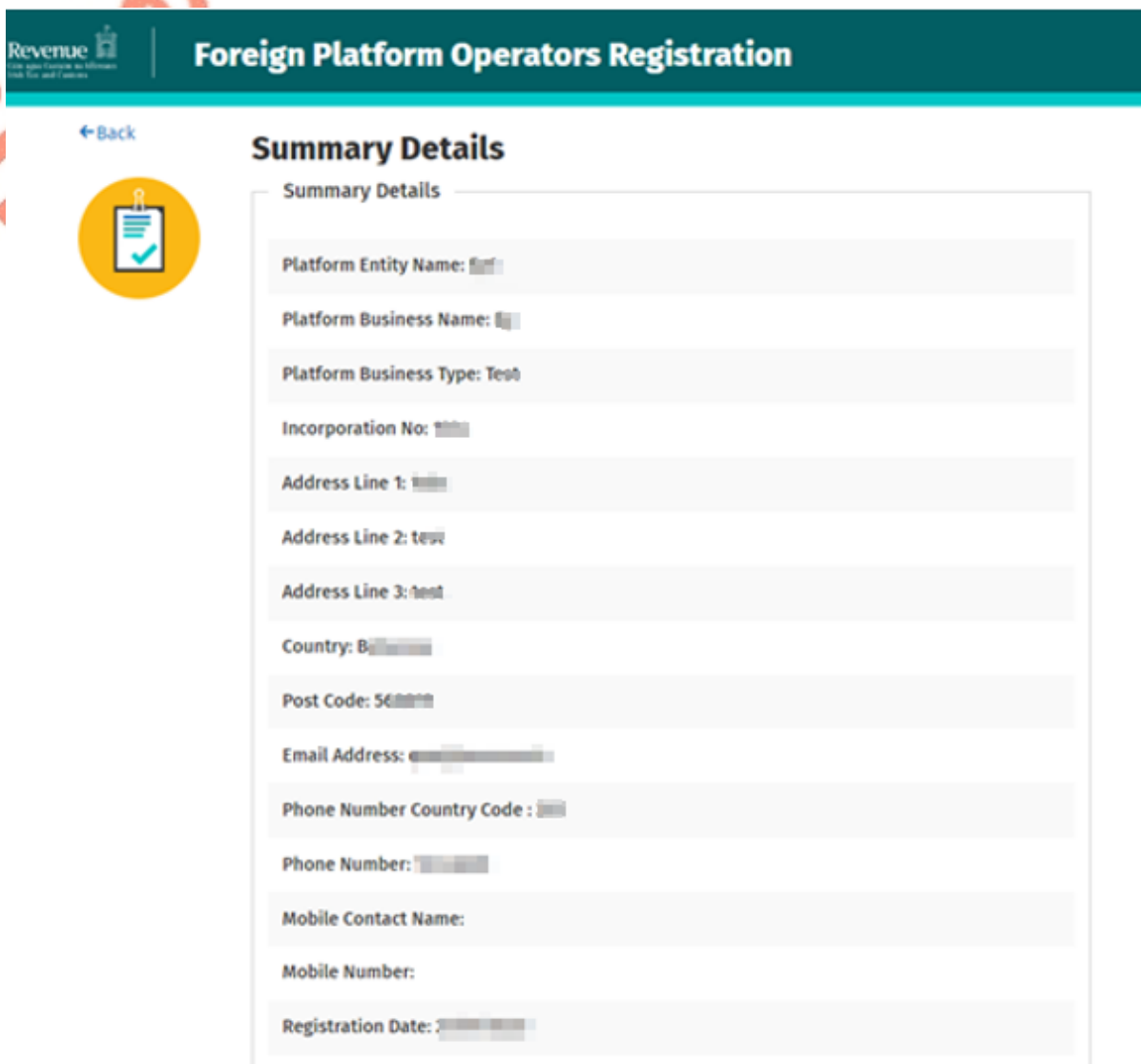
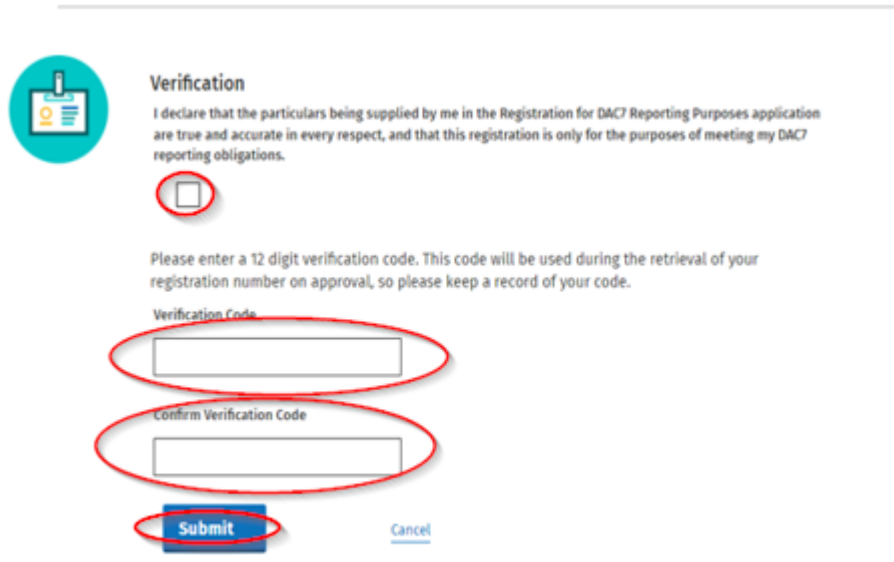


Figure 32: Summary screen

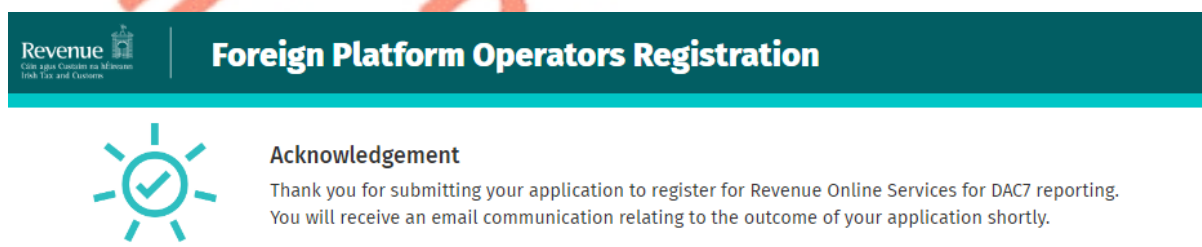
3.1.8 Enter your unique 12-digit code that will allow subsequent verification. Please note it is important to take note of this unique code as it will be required at the confirmation stage of the process. Click the “Submit” button to trigger the approval process.



The screenshot shows a 'Verification' screen. At the top left is a teal circular icon with a document and a checkmark. To its right, the heading 'Verification' is followed by a declaration: 'I declare that the particulars being supplied by me in the Registration for DAC7 Reporting Purposes application are true and accurate in every respect, and that this registration is only for the purposes of meeting my DAC7 reporting obligations.' Below this is a small square checkbox. Further down, a text prompt asks the user to '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.' There are two input fields: 'Verification Code' and 'Confirm Verification Code'. At the bottom, there are two buttons: a blue 'Submit' button and a grey 'Cancel' button.

Figure 33: Verification Screen

3.1.9 Acknowledgement Screen



The screenshot shows an 'Acknowledgement' screen. At the top, there is a teal header bar with the Revenue logo on the left and the text 'Foreign Platform Operators Registration' in white. Below the header is a teal circular icon with a checkmark inside a sunburst. To its right, the heading 'Acknowledgement' is followed by the text: 'Thank you for submitting your application to register for Revenue Online Services for DAC7 reporting. You will receive an email communication relating to the outcome of your application shortly.'

Figure 34: Acknowledgement Screen

3.1.10 Following successful approval an e-mail will issue with the system password. The Customer can then obtain their registration number by returning to the [registration screen](#). Click “Confirm”.

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Tax-Exempt Designated Bodies Registration

This service is to allow Platform Operator, who need to register with a qualified jurisdiction in order to meeting their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) 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 STR/DAC7/CE SOP

Register

Confirm

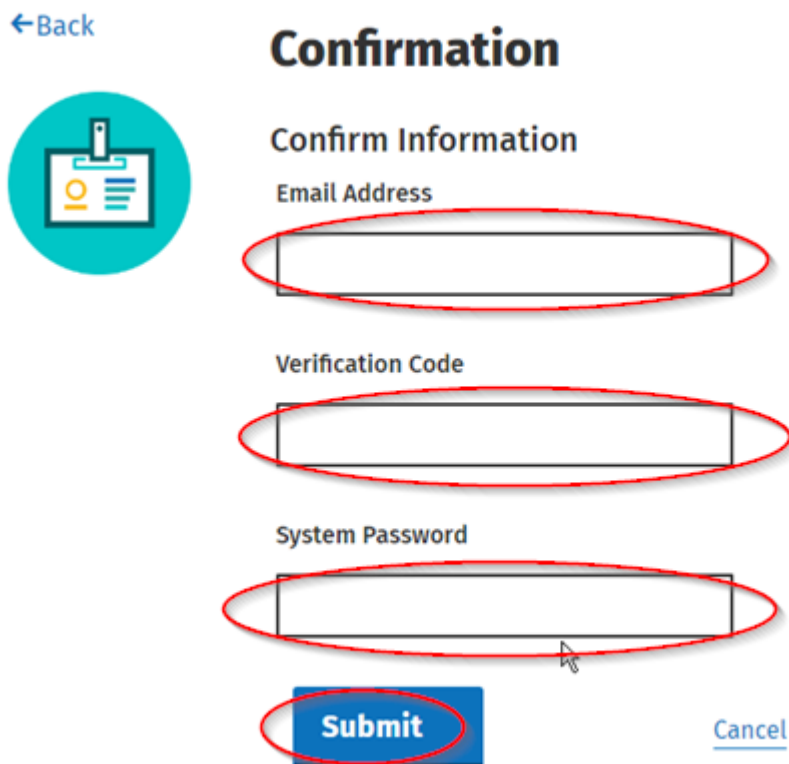
Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- 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 35: Confirmation Screen

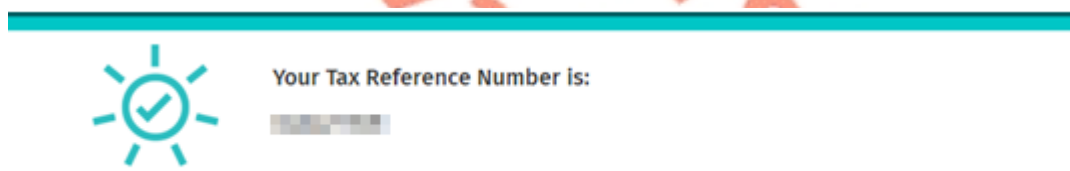
3.1.11 Enter the email address, the 12-digit verification code and the system password. Click “Submit”.



The screenshot shows a confirmation screen with a teal header bar. On the left, there is a teal circle containing a white document icon with a yellow checkmark. To the right of this icon is a blue arrow pointing left with the text "Back". The main heading is "Confirmation" in bold black text. Below it is the sub-heading "Confirm Information". There are three input fields: "Email Address", "Verification Code", and "System Password". Each input field is a rounded rectangle with a grey border and a shadow, and is circled in red. Below the input fields are two buttons: a blue "Submit" button and a blue "Cancel" button with a red underline. A mouse cursor is visible over the "Submit" button.

Figure 36: Confirmation Screen

3.1.12 After successfully completing 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, and instructions within their approval email, to obtain and download a [ROS Certificate](#) to fulfil their filing obligations for DAC7.

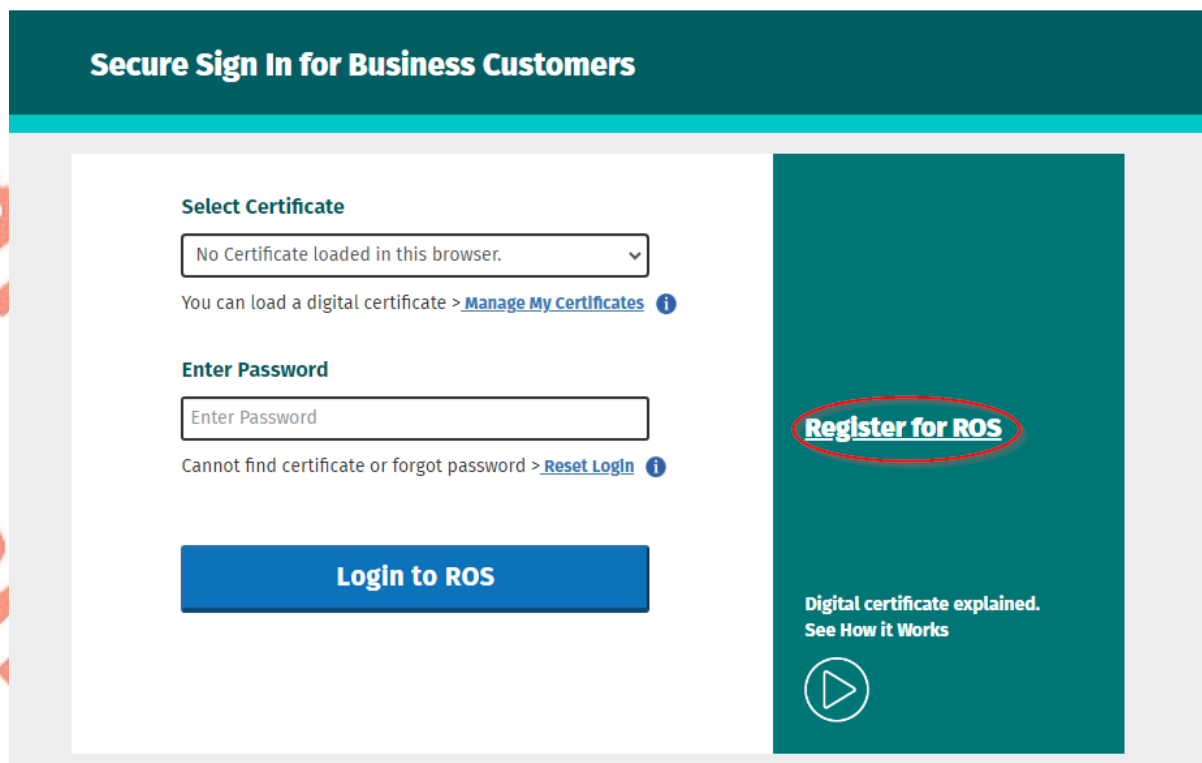


The screenshot shows a success screen with a teal header bar. On the left, there is a teal circle containing a white checkmark icon with radiating lines. To the right of this icon is the text "Your Tax Reference Number is:" followed by a grey rectangular box containing a masked number (e.g., 1234567AA).

Figure 37: Tax Reference Number screen

4 ROS Registration

Details on how to register for ROS are available on the [Revenue website](#).



The screenshot shows the 'Secure Sign In for Business Customers' page. It features a 'Select Certificate' dropdown menu with the text 'No Certificate loaded in this browser.' and a link to 'Manage My Certificates'. Below this is an 'Enter Password' field with a 'Reset Login' link. A large blue button labeled 'Login to ROS' is positioned at the bottom of the form. To the right, a teal sidebar contains a red oval around the text 'Register for ROS', a play button icon, and the text 'Digital certificate explained. See How it Works'.

Figure 38 Ros Registration Form

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

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

4.1 AEOI Contact details

For queries relating to registering a Reporting Obligation, please contact Revenue:

- Via [MyEnquiries](#), selecting AEOI (Automatic Exchange of Information) and DAC7.
- Or by Telephone at +353 1 7383652
- All information for Digital Platform Operators who have a reporting obligation for DAC7 is available through our dedicated [webpage](#) on revenue.ie.

5 Customer Submitting DAC 7 Returns

Returns can be submitted via ROS online, XML or [API](#). The following section details how Customers upload DAC 7 returns on ROS.

Section 5.1 details uploading XML DAC 7 returns, 5.2 details using DAC 7 online forms, Section 5.3 Nil DAC 7 returns, Section 5.4 amending DAC 7. Please refer to OECD issued DAC7 [schema](#).

5.1 Customer Submitting XML DAC 7 Return

For efficient processing, it is recommended that individual DAC 7 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file that is greater in size will be rejected by ROS. If the file exceeds this, it must be split into separate files.

5.1.1 Customer logs on to ROS, under My Services, select “Complete a Form Online”.

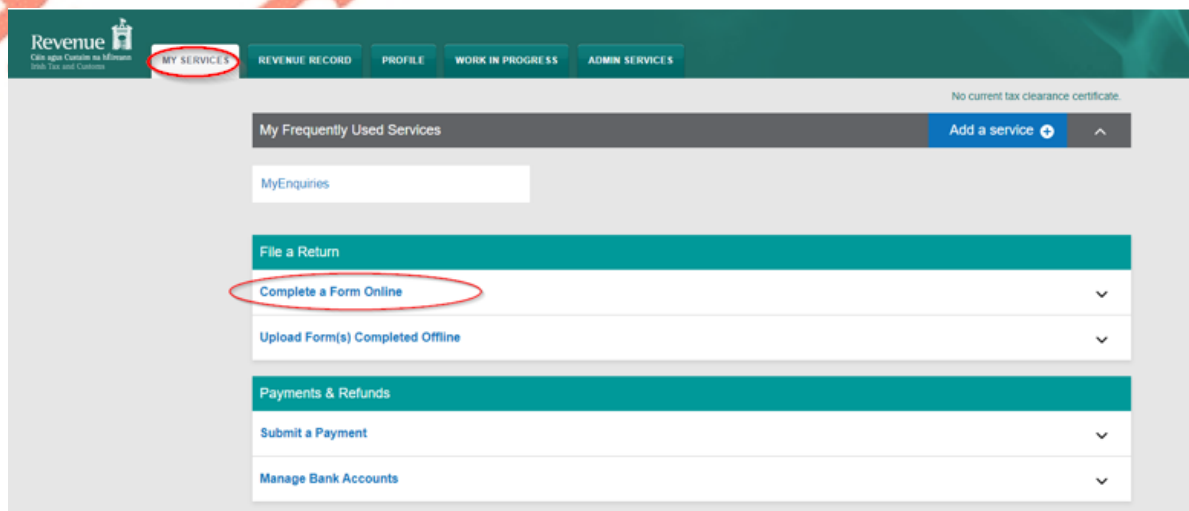


Figure 39: Customer complete a form online.

5.1.2 Select a Reporting Obligation, Choose “DAC7”. 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

Upload Form(s) Completed Offline

Figure 40: Customer upload return screen

5.1.3 Click XML file upload and then “Next”

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DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload Online Form

[← Back](#) [Save](#)

Figure 41: Online Form

5.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

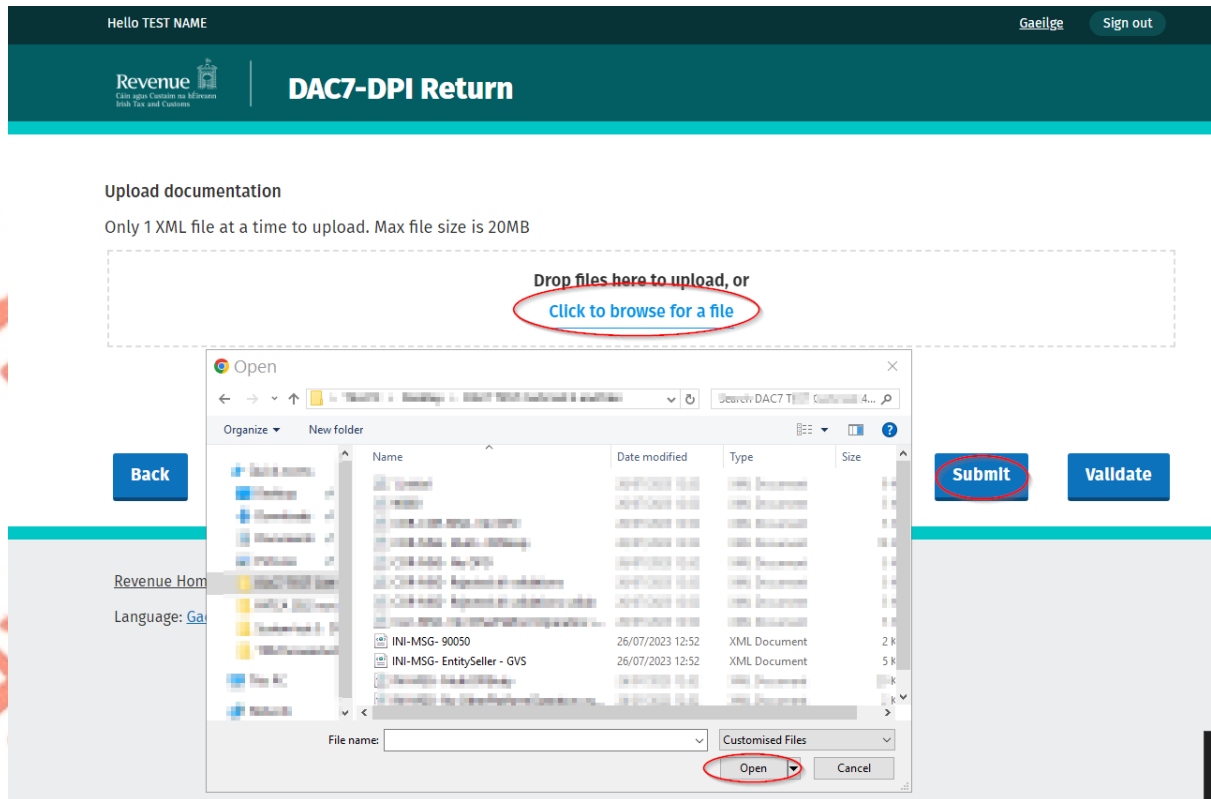


Figure 42: Select file screen

5.1.5 Enter ROS password and click “Sign and Submit”.

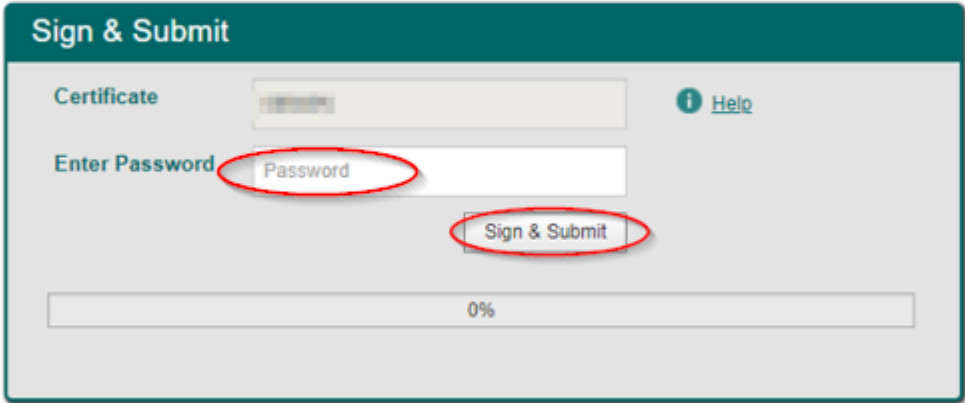


Figure 43: Sign and Submit

5.1.6 The following confirmation screen appears. The Customer is directed back to My Services page.

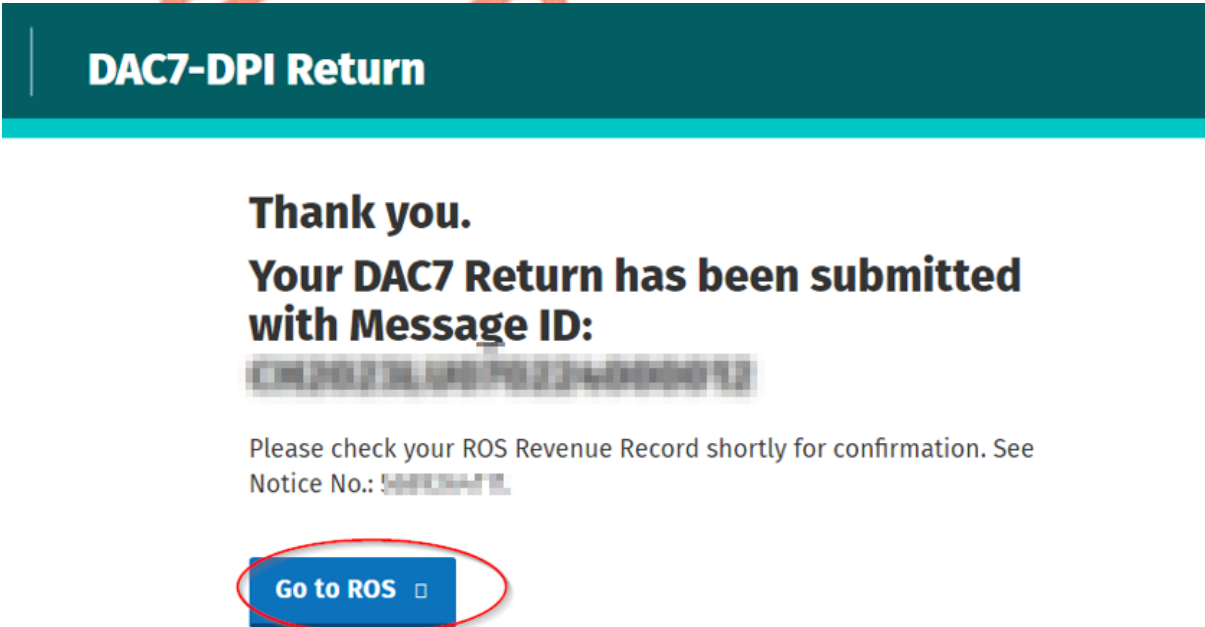


Figure 44: Confirmation screen

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

The screenshot shows the Revenue Record interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The user is logged in as 'TEST AGENT'. The main content area is titled 'TEST NAME - Inbox Messages'. It features a search bar with options for 'Search using Document Type', 'Tax Type/Duty/Rep. Oblig.', and 'Document Type'. A table lists messages with columns for 'Notice No.', 'Customer Name', 'Regn./Trader No./Doc ID', 'Tax Type/Duty/Rep. Oblig.', 'Document Type', 'Period Begin', and 'Issued Date'. A red circle highlights the first row of the table, which has a 'Notice No.' of '123456789' and an 'Issued Date' of '23/08/2023'. The table also includes 'Archive', 'Export', and 'Print' buttons at the bottom.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	123456789	123456789	123456789	DAC7	DAC7 RETURN	N/A	23/08/2023
<input type="checkbox"/>	123456789	123456789	123456789		Document Type		23/08/2023
<input type="checkbox"/>	123456789	123456789	123456789		Document Type		23/08/2023
<input type="checkbox"/>	123456789	123456789	123456789		Document Type		23/08/2023
<input type="checkbox"/>	123456789	123456789	123456789		Document Type		23/08/2023

Figure 45: Customer Revenue Record screen

5.1.8 Acknowledgement screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oeecd:ties:dpi:v1" xmlns:ns2="urn:oeecd:tie
<MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRefId>2[REDACTED]/MessageRefId>
  <MessageTypeIndic[REDACTED]/MessageTypeIndic>
  <ReportingPeriod>2023-12-31</ReportingPeriod>
  <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
</MessageSpec>
```

Figure 46: Customer DAC7 status screen

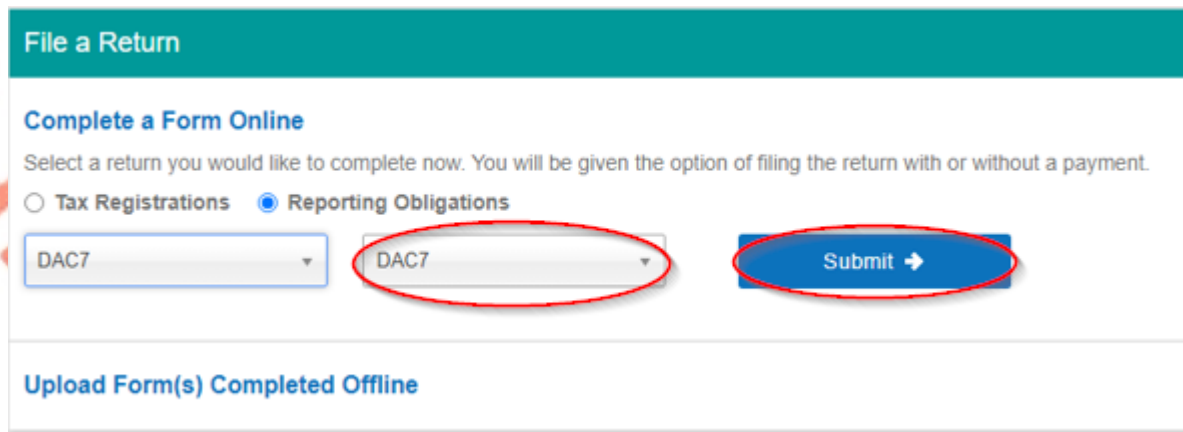
As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. Where a DAC7 file submission fails, the on-screen notification will highlight the location and description of the issue. When this message appears, return to My Services screen to rectify the issues outlined and re-submit the xml file following correction.

5.2 Customer Submitting Online DAC7 Form

Multiple submissions of the DAC7 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented.

Please refer to the Revenue website for further information [here](#)

5.2.1 Customer logs on to ROS, under “Complete a Form On-Line” select “DAC7” from the dropdown list. 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

DAC7 DAC7 **Submit →**

Upload Form(s) Completed Offline

Figure 47: Customer File a DAC7 return submit screen

5.2.2 Select “New”, enter the Reporting Period of the return. Click “Next”

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

* Reporting Period:

[← Back](#) [Save](#) [Next](#)

Figure 48: DAC 7 online report facility

5.2.3 Platform Operator Page will display. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory.

Some fields can be repeated. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly. Document Reference Ids are required by the [schema](#).

However, if they are not provided Revenue will generate Doc Ref Ids for Reporting Platform Operator and for Assumed Platform Operator.

5.2.4 Complete all relevant sections and click “Next”.

Platform Operator

Doc Ref ID (Document Reference Id)	<input type="text"/>	
Residence	<input type="text" value="Please Select"/>	<input data-bbox="1193 591 1233 629" type="button" value="+"/>
<i>i</i> * TIN (Tax Identification Number)	<input type="text"/>	<input data-bbox="1193 680 1233 719" type="button" value="+"/>
	This is a required field.	
Issued By	<input type="text" value="Please Select"/>	
TIN Unknown	<input type="checkbox"/> Unknown	

<i>i</i> IN (Identification Number)	<input type="text"/>	<input data-bbox="1193 1075 1233 1113" type="button" value="+"/>
Issued By	<input type="text" value="Please Select"/>	
IN (Identification Number) Type	<input type="text" value="Please Select"/>	

i VAT	<input type="text"/>	
i * Name	<input type="text"/>	+
	This is a required field.	
i Platform Business Name	<input type="text"/>	+
i Nexus	<input type="text" value="RPONEX_1"/>	

Address (#1)

Legal Address Type	<input type="text" value="OECD_304"/>
* Country Code	<input type="text" value="Please Select"/>
	Country Code must be selected.
Street	<input type="text"/>

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID	<input type="text"/>
Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
	This is a required field.
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 49: Platform Operator Page

If the reportable seller's TIN is not known, the filer should tick the box beside "unknown".

TIN (Tax Identification Number) 
This is a required field.

Issued By

TIN Unknown Unknown

Figure 50: Tax Identification Number

5.2.4 One or many Other Platform Operators can be added as Assumed Platform Operators. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly.

The details of the Assumed Platform Operators added are the Platform Operators the Reportable Platform Operator are assuming responsibility for in this return.

User can click the "Next" button and Reporter Seller page will be shown. The user can click "Back" or "Save" at any stage.

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 51: Platform Operators

5.2.5 The user can add and remove reportable sellers for “New” submission type. At least one reportable seller is required.

The user must select between Entity and Individual for the Reportable Seller Type.


The screenshot shows the 'DAC7-DPI Return' interface. At the top left is the Revenue logo with the text 'Cán agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'DAC7-DPI Return'. Below this, there are two buttons: 'Add Reportable Seller' with a plus icon and 'Remove Reportable Seller (#1)' with a minus icon. Below these buttons is a section titled 'Reportable Seller Type' with a red border. To the right of this section are two radio buttons: 'Entity' (selected) and 'Individual'.


Figure 52: Reportable Seller Type

5.2.6 If Entity is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

DAC7-DPI Return


Add Reportable Seller 



Remove Reportable Seller (#1) 


Reportable Seller Type Entity Individual

Organisation Party Type

Doc Ref ID (Document Reference Id)

Residence 

 * TIN (Tax Identification Number) 

Issued By 

TIN Unknown

Unknown

<input type="checkbox"/> IN	<input type="text"/>	<input type="checkbox"/>
Issued By	<input type="text" value="Please Select"/>	
IN Type	<input type="text" value="Please Select"/>	
VAT	<input type="text"/>	
<input type="checkbox"/> * Name	<input type="text"/>	<input type="checkbox"/>

Address (#1)

Legal Address Type	<input type="text" value="OECD_304"/>
<input type="checkbox"/> * Country Code	<input type="text" value="Please Select"/>
Street	<input type="text"/>
Building ID	<input type="text"/>
Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
<input type="checkbox"/> * City	<input type="text"/>
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Platform Business Name +

Nexus ▾

Financial Identifier

Identifier +

Account Holder Name

Other Info

Permanent Establishment ▾ +

Relevant Activities

Immovable Property Personal Services

Sale of Goods Transportation Rental

[← Back](#) [Save](#) [Add Reportable Seller](#) [Submit](#)


Figure 53: Entity Selected Reportable Seller


5.2.7 If Individual is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

Revenue
Clonagh Curran na Míreann
1998 Tax and Customs

DAC7-DPI Return


Add Reportable Seller 



Remove Reportable Seller (#1) 

Reportable Seller Type Entity Individual

Person Party Type

Doc Ref ID (Document Reference Id)

* Residence 
This is a required field.

 * TIN (Tax Identification Number) 
This is a required field.

Issued By

TIN Unknown

Unknown

VAT

Address (#1)



Legal Address Type

* Country Code

Street

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

* City

Post Code

Country

Address Free

Preceding Title (#1)



Title



* First Name

This is a required field.

Middle Name



City SubEntity

Birth Country Code

Former Country Name

Financial Identifier

Identifier

Account Holder Name

Other Info

Relevant Activities

Immovable Property Personal Services

Sale of Goods Transportation Rental

[← Back](#) [Save](#)

Figure 54: Reportable Seller Type as Individual

5.2.8 Relevant Activities

At least one type of Relevant Activities must be provided. All mandatory fields are marked with a red Asterix *.

If “Immovable Property” is selected for Relevant Activities a filer can enter data in relation to the rental of immovable property. Details can be entered for Immovable Property Consideration, Number of Activities, Fees and Taxes.

If “Personal Services” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Personal Services Consideration, Number of Activities, Fees and Taxes.

If “Sale of Goods” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Consideration, Number of Activities, Fees and Taxes.

If “Transportation Rental” is selected for Relevant Activities, Consideration, Number of Activities, Fees and Taxes.

Relevant Activities Immovable Property Personal Services Sale Of Goods Transportation Rental

Figure 55: Relevant Activities

5.2.9 Select Submit**Relevant Activities** Immovable Property Personal Services Sale of Goods Transportation Rental[← Back](#)[Save](#)[Add Reportable Seller](#)[Submit](#)

Figure 56: Relevant Activities Submit and Add Reportable Seller

5.2.10 If there are no validation errors, the user will be redirected to the acknowledgement page where the Notice number is presented.

Revenue
Cuidim again Contain to Míreann
Irish Tax and Customs

DAC7-DPI Return

Thank you.
Your DAC7 Return has been submitted
with Message ID: 3023M5395

Please check your ROS Revenue Record shortly for confirmation. See
Notice No.: 3023M5395

[Go to ROS](#)

Figure 57: Acknowledgement Page Message ID

If the Online Form contains validation errors the below page will be display

Revenue
Cais agair Coimisiún na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Return submission

Please, go back and correct the following errors:

- 40060 :: At least one Residence Country Code must be provided for the Entity Seller. - See more**
- 30040 :: At least one type of Relevant Activities must be provided, among the following: Personal Services; Sale of Goods; Transportation Rental; Rental of Immovable Property. - See more**

[← Back](#) [Submit](#)

Figure 58: Errors DAC 7 Submit

5.2.11 The filer can then choose to go back to the Platform Operator Page and fix errors, or they can submit this return with the existing errors. If the filer decides to submit the return with errors, a pop-up will appear so they can confirm their intention of submission with errors.

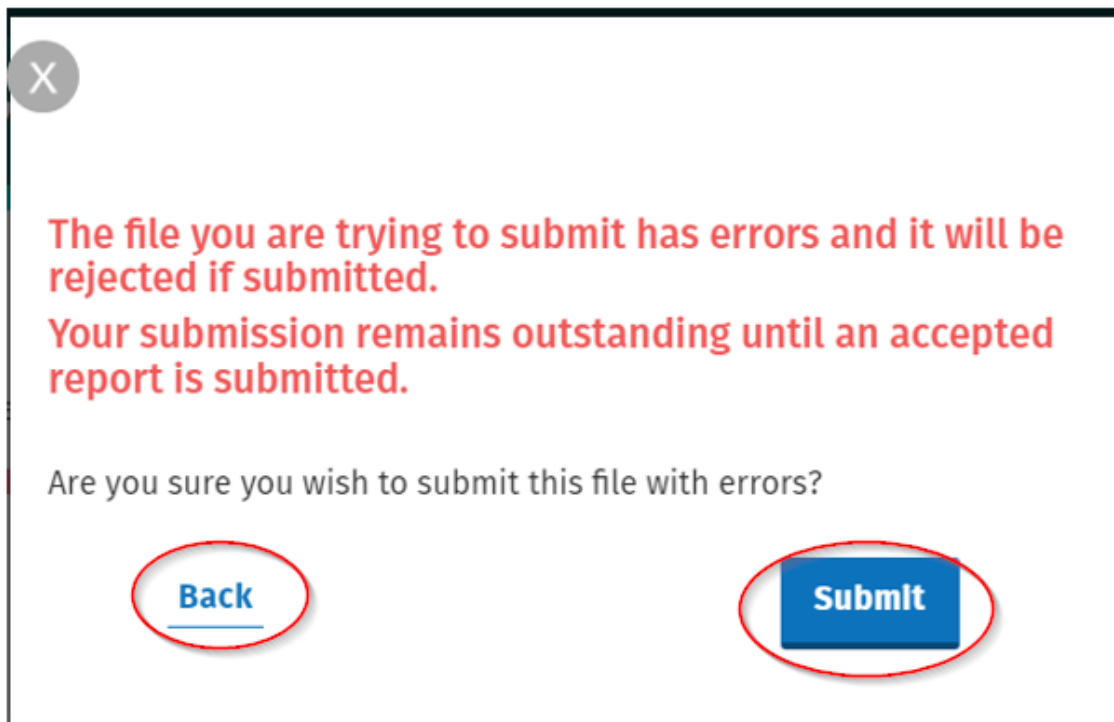


Figure 59: Submit Error Page

5.2.12 If the filer decides to go back and not submit the file, the pop up will close. If the filer decides to submit the file with errors, they will be redirected to the acknowledgement page where the Notice number is presented. A file will only be submitted once the acknowledgment page is shown.

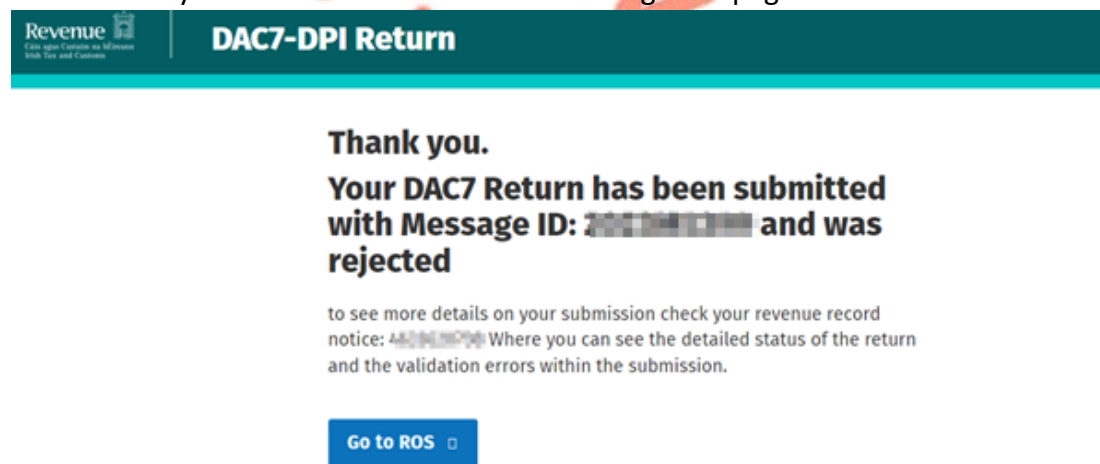


Figure 60: Rejected Online Return

5.3 Customer Submitting DAC7 Nil Return

5.3.1 Customer logs on to ROS. Expand “Complete a Form Online”.

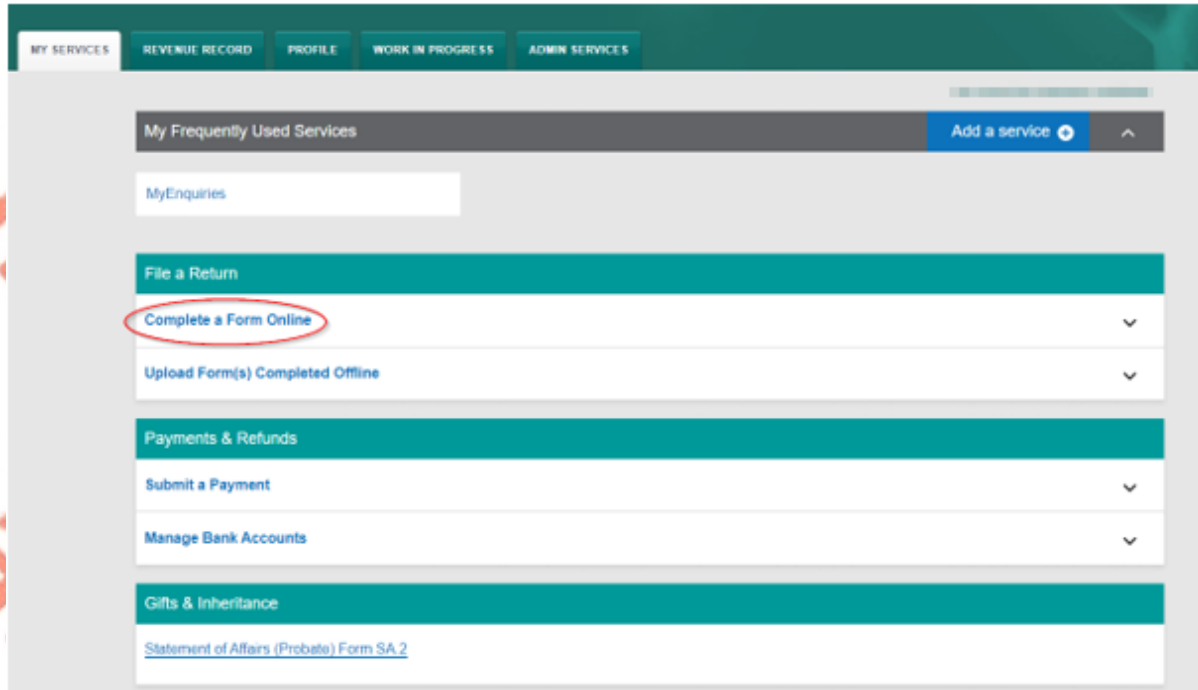


Figure 61: Complete a Form Online

5.3.2 Select Reporting Obligation and DAC 7 from the dropdown list. Click “Submit”

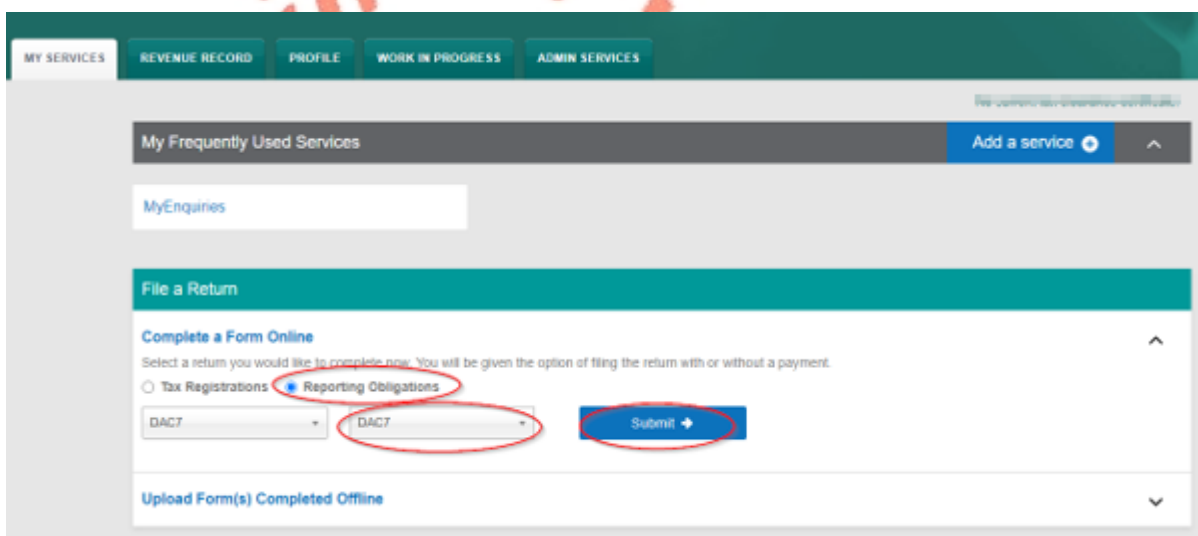


Figure 62: Return Reporting Obligation

5.3.3 The Customer will be presented with the submission type page. If the “Nil” option is selected, the reporting period must be entered.

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

- New
 Correction
 Nil Return

Nil Return Type:

- EPO
 Assumed Nil Return

* Reporting Period:

Please Select

Back

Save

Next

Figure 63:Submission Type Nil Return

5.3.4 The Nil Return Type will display as “EPO” (Excluded Platform Operator) and “Assumed Nil Return”.

Where a Customer has no reportable sellers to report on, the Nil Return Type should be selected as Excluded Platform Operator (EPO). Select “EPO”, enter the Reporting Period and select “Next”.

The screenshot shows the 'DAC7-DPI Return' form. At the top, there is a header with the Revenue Canada logo and the text 'DAC7-DPI Return'. Below this is the title 'DAC7 Online Report Facility'. The form contains several sections:

- Do you want to submit via online form or XML?** with radio buttons for 'XML File Upload' and 'Online Form' (selected).
- Is This a New Message / Correction Message / Nil Return Message?** with radio buttons for 'New', 'Correction', and 'Nil Return' (selected).
- Nil Return Type:** with radio buttons for 'EPO' (selected) and 'Assumed Nil Return'.
- * Reporting Period:** a dropdown menu showing '2023'.

At the bottom, there are navigation buttons: 'Back', 'Save', and 'Next'.

Figure 64: Nil Return, Type EPO screen

5.3.5 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly. When completed, select "Submit".

The screenshot displays the 'DAC7-DPI Return' interface for a Platform Operator. It is divided into several sections:

- Platform Operator**: Contains fields for Doc Ref ID, Residence, TIN (highlighted with a red box and asterisk), Issued By, and Tin Unknown (checkbox).
- IN**: Contains fields for Issued By and IN Type.
- WAT**: Contains a Name field (highlighted with a red box and asterisk), Platform Business Name, and Nexus (dropdown menu).
- Address (#1)**: Contains fields for Legal Address Type, Country Code (highlighted with a red box and asterisk), Street, Building ID, Suite ID, Floor ID, District Name, POB, City (highlighted with a red box and asterisk), Post Code, Country, and Address Free.

At the bottom, there are navigation buttons: '← Back', 'Save', and a 'Submit' button circled in red.

Figure 65: EPO Platform Operator screen

5.3.6 Enter ROS Password and click “Sign and Submit”.

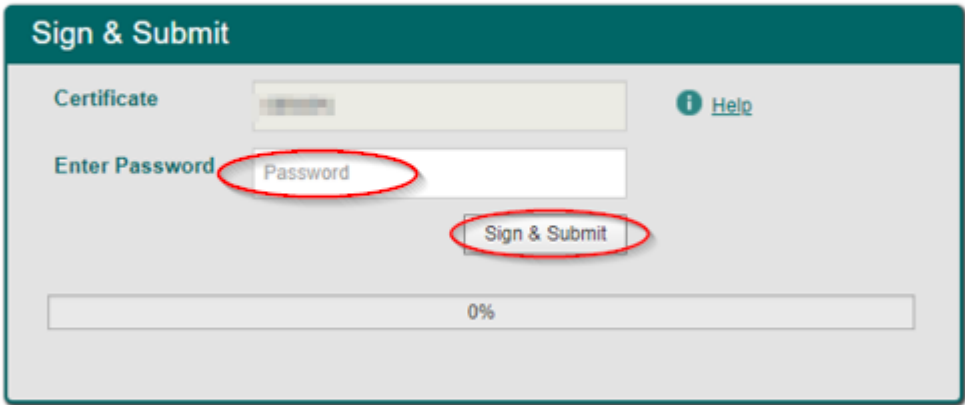


Figure 66: Customer sign and submit password screen

5.3.7 The following confirmation screen appears. The Customer is directed back to My Services page.

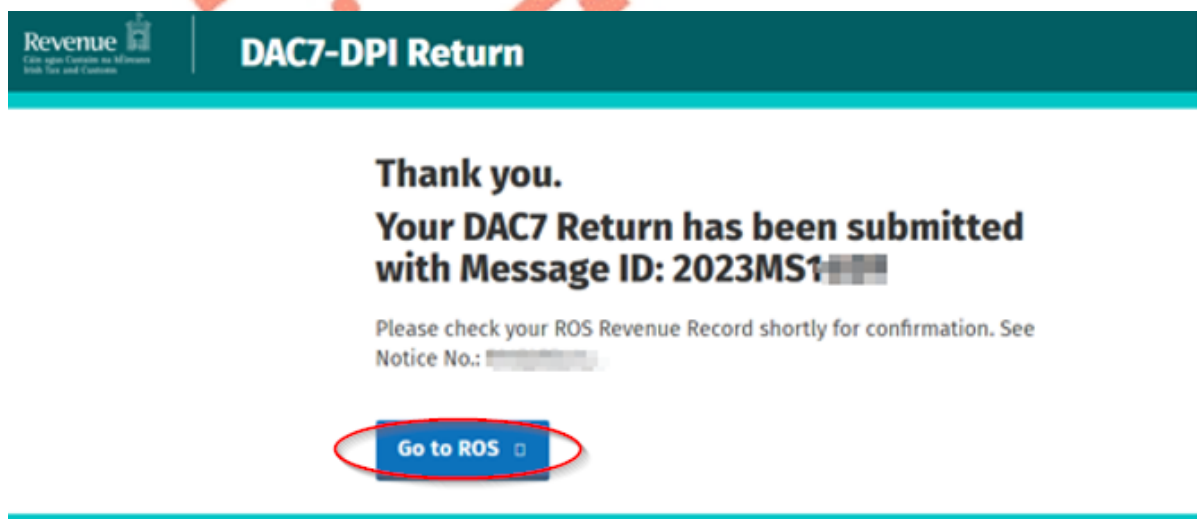


Figure 67: Successful submission screen

5.3.8 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD' (highlighted), 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area displays an 'Inbox' with a search bar and a table of documents. The table has the following columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row is circled in red, showing a DAC7 return for 'DAC7 TESTER D' issued on 23/08/2023.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	23/08/2023
	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	18/08/2023
	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	17/08/2023

Figure 68: Customer Revenue Record screen

5.3.9 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 69: Customer DAC7 status screen

5.3.10 DAC7 Nil Return Type “Assumed Nil Return”

If “Assumed Nil Return” option is selected, there will be an Other Platform Operator entered that is assuming responsibility of reporting DAC7 details. The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

[Complete Steps 5.3.1-5.3.2](#) for instructions on logging into ROS

Select “Assumed Nil Return”, enter the Reporting Period and select “Next”.

Revenue
Cian agus Custom na Mearna
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

NIL Return Type:

EPO
 Assumed Nil Return

* Reporting Period:

2023

[← Back](#) [Save](#) [Next](#)

Figure 70: Nil Return Type “Assumed Nil Return” screen

5.3.11 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Platform Operator

Doc Ref ID (Document Reference Id)

Residence

***i* * TIN (Tax Identification Number)**

Issued By

TIn Unknown Unknown

***i* IN (Identification Number)**

Issued By

IN (Identification Number) Type

Figure 71: Platform Operator screen

VAT	<input type="text"/>	
* Name	<input type="text"/>	<input data-bbox="1241 383 1278 421" type="button" value="+"/>
Platform Business Name	<input type="text"/>	<input data-bbox="1241 499 1278 537" type="button" value="+"/>
Nexus	<input type="text" value="RPONEX_1"/>	

Address (#1)

Legal Address Type	<input type="text" value="OECD_304"/>
* Country Code	<input type="text" value="Please Select"/>
Street	<input type="text"/>
Building ID	<input type="text"/>

Figure 72: Platform Operator screen

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Blrth)

*** City**

This is a required field.

Post Code

Country

Address Free

is available. it version of this

Suite ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
Post Code	<input type="text"/>
Country	<input type="text"/>
Address Free	<input type="text"/>

Figure 73: Platform Operator screen

5.3.12 The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

The Customer can now enter the information of the Assuming Platform Operator. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.

Assuming Platform Operator

Doc Ref ID (Document Reference Id)	<input type="text"/>	
Residence	<input type="text" value="Please Select"/>	<input type="button" value="+"/>
* TIN (Tax Identification Number)	<input type="text"/>	<input type="button" value="+"/>
Issued By	<input type="text" value="Please Select"/>	
Tin Unknown	<input type="checkbox"/> Unknown	
* Name	<input type="text"/>	

Address

Legal Address Type	<input type="text" value="OECD_304"/>
* Country Code	<input type="text" value="Please Select"/>
Street	<input type="text"/>

Figure 74: Assuming Platform Operator Nil Selection Details screen

At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304"

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Blrth)

*** City**

This is a required field.

Post Code

Country

Address Free

is available. it version of this

Building ID	<input type="text"/>
Sulte ID	<input type="text"/>
Floor ID	<input type="text"/>
District Name	<input type="text"/>
POB (Place of Birth)	<input type="text"/>
* City	<input type="text"/>
Post Code	<input type="text"/>

Figure 75: Assuming Platform Operator Nil Selection Details

5.3.13 Complete all relevant details and select "Submit"

The Customer can go "Back" or "Save" at any point

Country	<input type="text"/>
Address Free	<input type="text"/>

Figure 76: "Submit" screen

5.3.14 Enter ROS Password and click “Sign and Submit”.

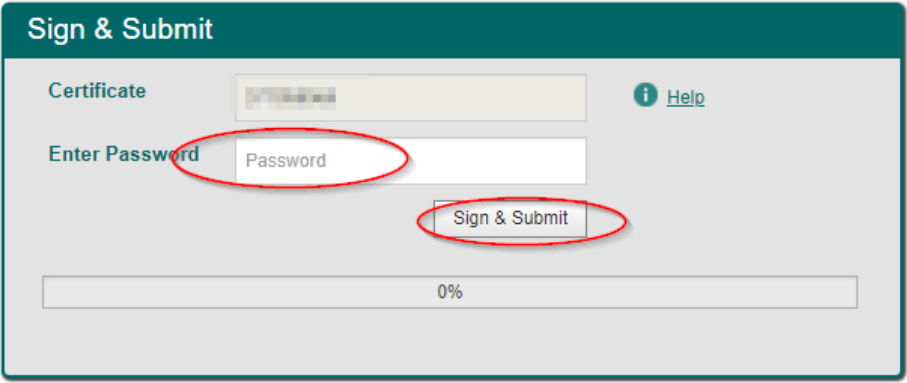


Figure 77: Customer Sign and Submit Password screen

5.3.15 The following confirmation screen appears. The Customer is directed back to My Services page.

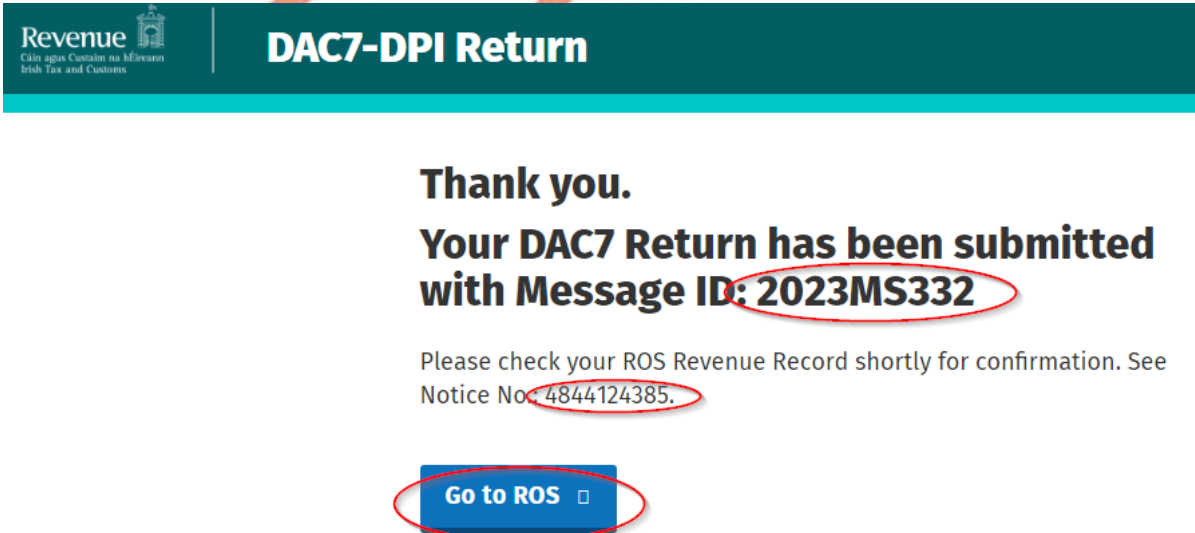


Figure 78: Successful Submission screen

5.3.16 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

Inbox: 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.

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Events List
Registration Details
Items Submitted via ROS
Request Statement of Accounts
Overview

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	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input checked="" type="checkbox"/>	4844124386A	DAC7 TESTER D		DAC7	DAC7 RETURN	N/A	27/09/2023
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

Figure 79: Customer Revenue Record screen

5.3.17 Copy of DAC7 return will display.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID 2023MS332 was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe
<MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRefId>2023MS332</MessageRefId>
```

Figure 80: Customer DAC7 status screen

5.4 Amending DAC7 Return

Corrections may be made. This is completed by the same method as the original file submission.

To correct/amend a previously submitted DAC7 return, the Customer will need to have the MessageRefId of the original submission to hand. These can be found in the Customer's Revenue record (Please refer to [schema](#)).

5.4.1 To amend a submission, select the appropriate radio button. Choose the Correction option and the following options will display.

The screenshot shows the 'DAC7-DPI Return' online report facility. The header includes the Revenue logo and the text 'DAC7-DPI Return'. Below the header, the title 'DAC7 Online Report Facility' is displayed. The form contains two radio button questions:

- Do you want to submit via online form or XML?** with options: XML File Upload and Online Form.
- Is This a New Message / Correction Message / Nil Return Message?** with options: New, Correction, and Nil Return.

Below these options, there is a red asterisk icon next to the word 'Correction'. To the right, there are two buttons: a grey 'Deletion' button and a blue 'Find via MessageRefId' button. Below the buttons, the text reads: 'MessageRefId Found! Please Click Correction or Deletion Button'. At the bottom, there are three buttons: a blue 'Back' button with a left arrow, a blue 'Save' button with a red underline, and two blue buttons labeled 'Correction' and 'Deletion'.

Figure 81: Submission type "Correction" screen

- 5.4.2 Enter the MessageRefId of the previously submitted return. Click “Find via MessageRefId”.

DAC7 Online Report Facility

Do you want to submit via online form or XML? XML File Upload Online Form

Is This a New Message / Correction Message / Nil Return Message? New Correction Nil Return

* Correction

MessageRefId Found! Please Click Correction or Deletion Button

Figure 82: Message found with MessageRefId screen

- 5.4.3 If the MessageRefId is found the user can either select “Correction” or “Deletion” (Please note selecting “Deletion” will delete the entire submission).

DAC7 Online Report Facility

Do you want to submit via online form or XML? XML File Upload Online Form

Is This a New Message / Correction Message / Nil Return Message? New Correction Nil Return

* Correction

MessageRefId Found! Please Click Correction or Deletion Button

Figure 83: Message found with Message Ref Id screen

5.4.4 After clicking Correction button, the Platform Operator Page will display. A user can amend all inaccurate details of Platform Operator and any of Assumed Platform Operator using the same fields as on the New Return. If "Correction" is selected any Reportable Sellers can be deleted except the one.

The user can click "Submit" button to launch validation and save valid Return.



Figure 84: Progress buttons and "Submit" screen

5.4.5 Enter password and click "Sign and Submit"

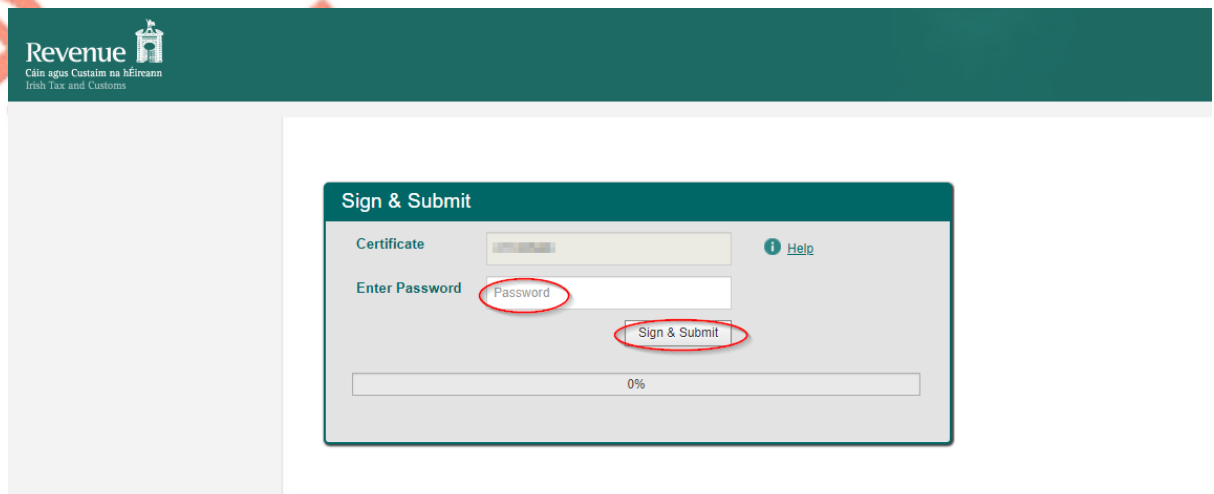


Figure 85: Customer sign and submit password screen

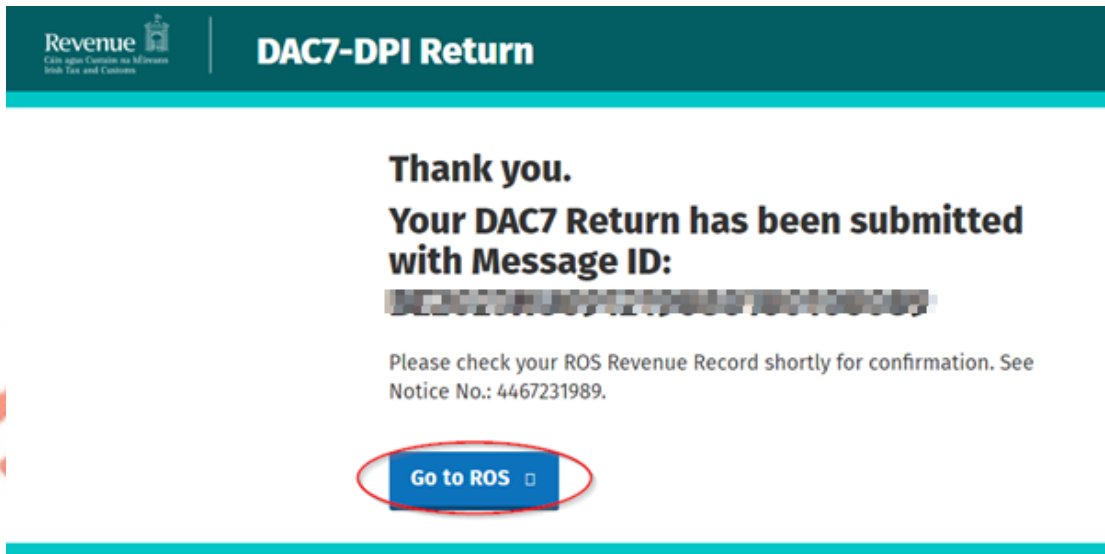


Figure 86: Successful submission for a valid file screen

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

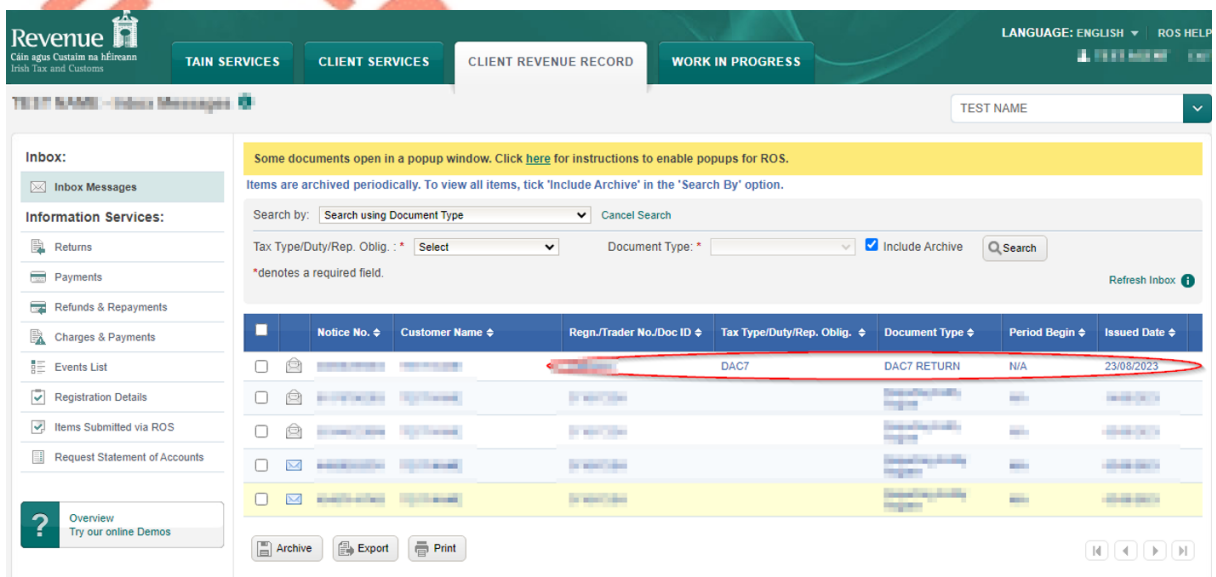


Figure 87: Customer Revenue Record screen

5.4.7 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 88: Customer DAC7 status screen

6 Agent submitting DAC 7 returns

The following section details how Agents with a TAIN certificate may upload DAC 7 returns on ROS. Foreign Platform Operators may issue a [sub-cert](#) if they have nominated an agent without a TAIN certificate, to file on their behalf.

6.1 Agent submitting a DAC7 XML return

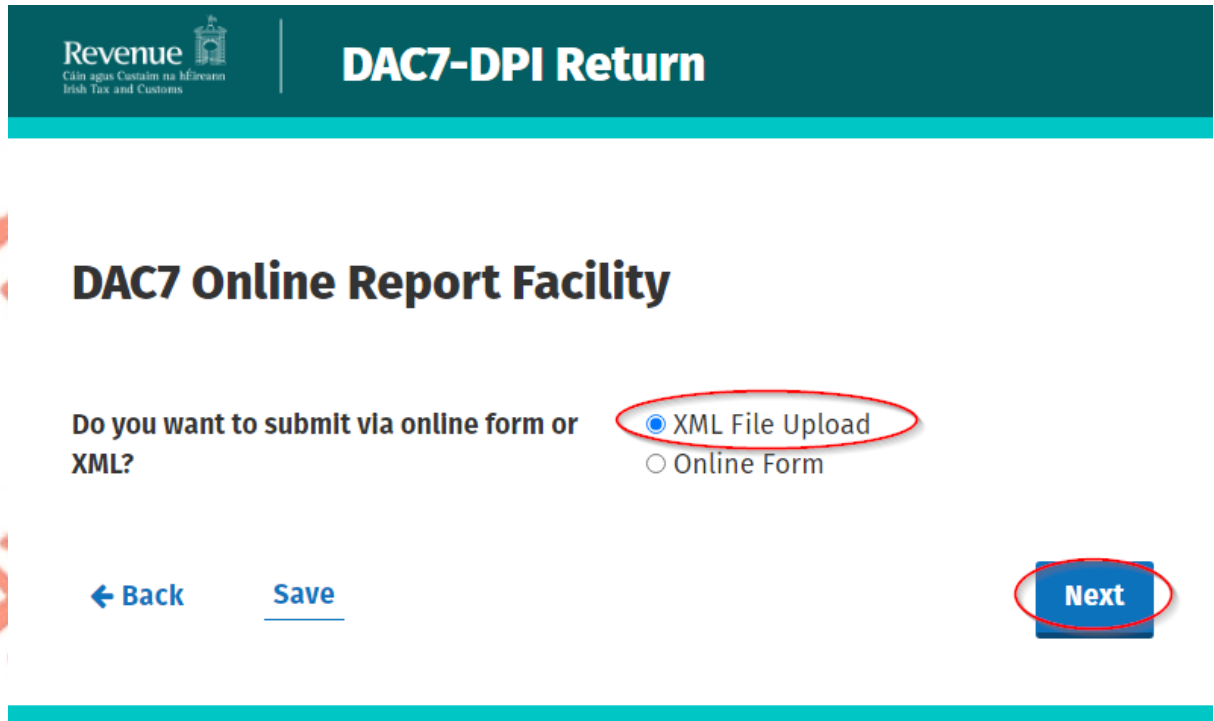
6.1.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

Figure 89: Agent Client search screen

6.1.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

Figure 90: Agent upload return screen

6.1.3 Click XML file upload and then “Next”



Revenue
Cúin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

[← Back](#) [Save](#) [Next](#)

Figure 91: Agent add file screen

6.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

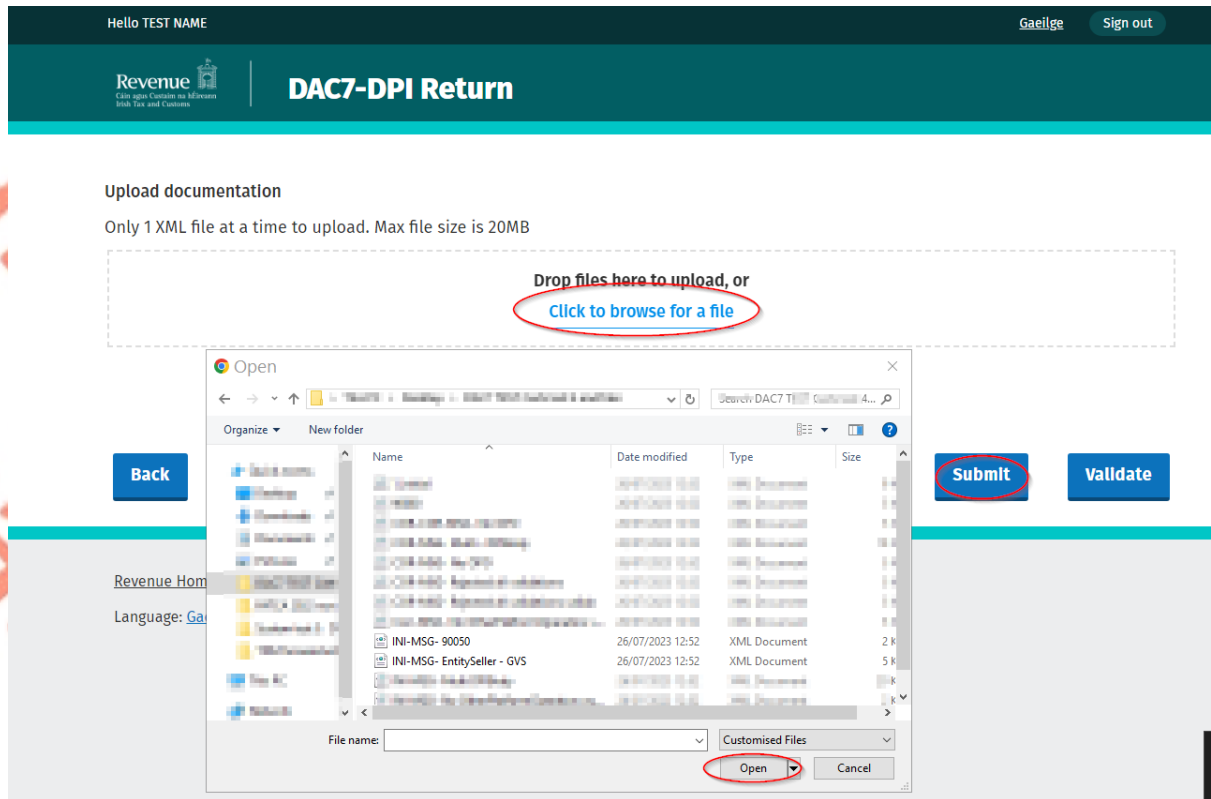


Figure 92: Select file screen

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

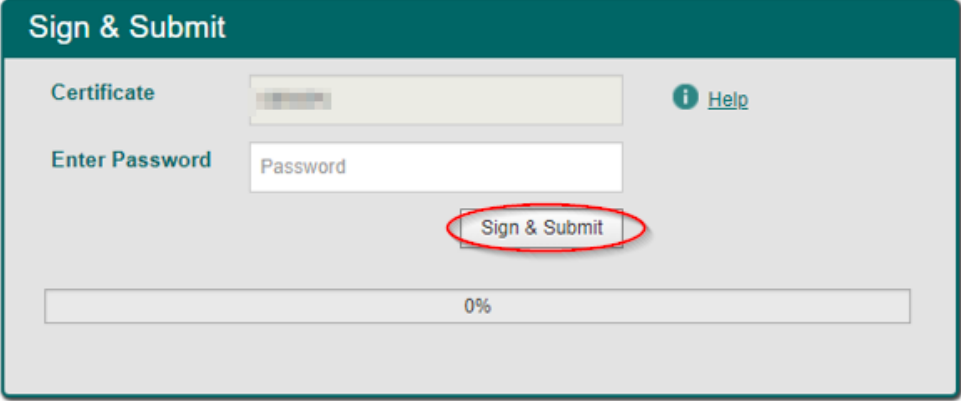


Figure 93: Sign and submit screen

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

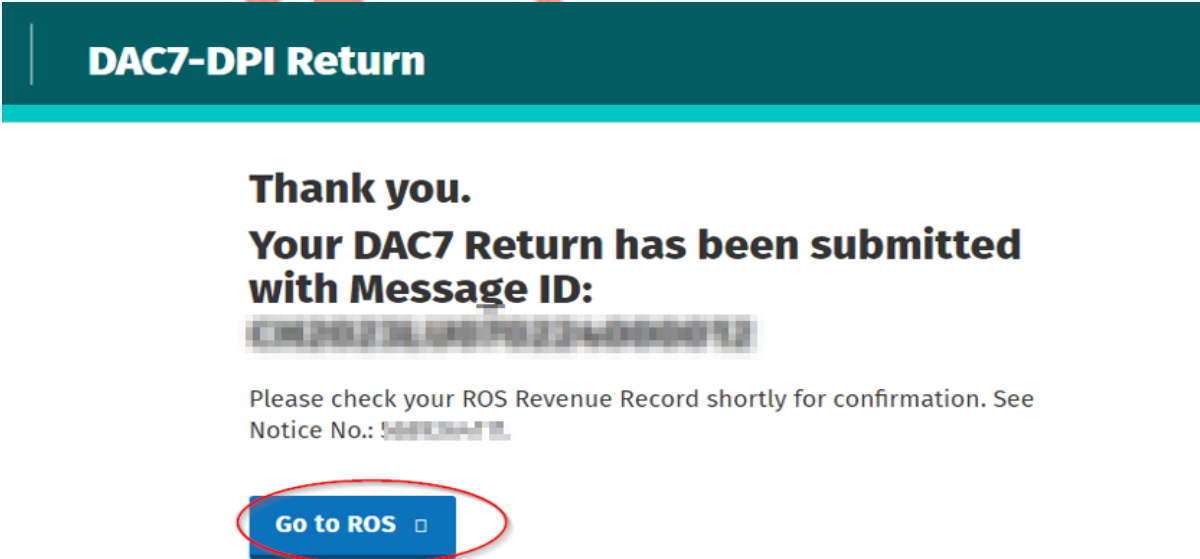


Figure 94: Confirmation screen

6.1.7 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 XML Return. Click on the Notice Number for confirmation of the XML Return submitted.

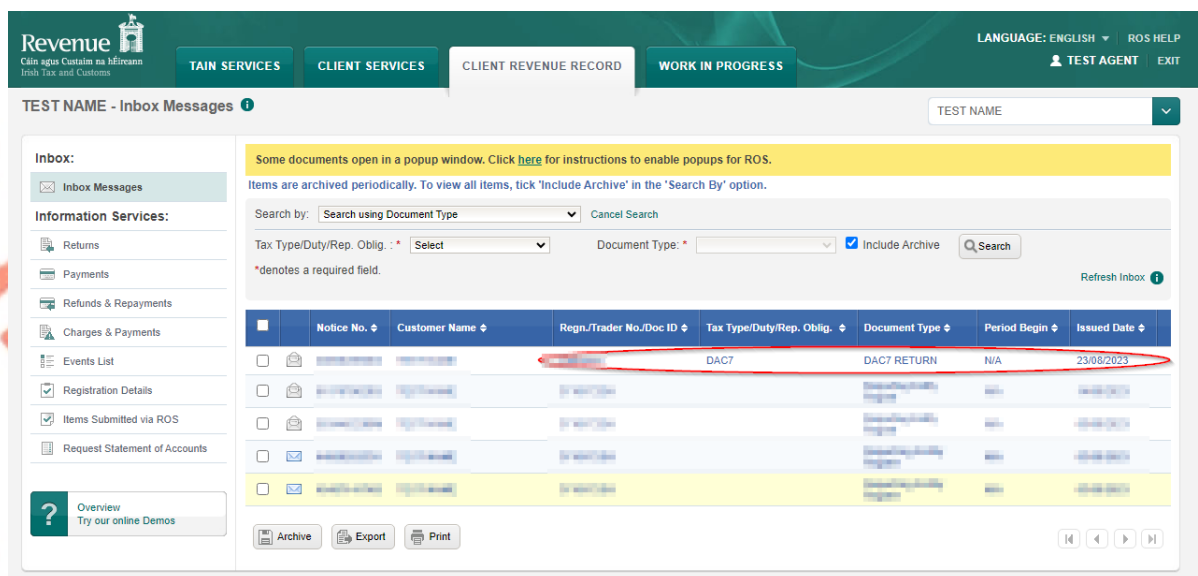


Figure 95: Agent Revenue Record screen

DAC7-DPI Acknowledgement

✔ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oecd:ties:dpi:v1" xmlns:ns2="urn:oecd:ties:
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 96: Agent DAC7 status screen

6.2 Agent Submitting DAC7 Online Form

6.2.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

DAC7

Enter registration no. Search

Search by name:

Enter surname Search

Your Client List

You can access and export your full list of clients here.

View Client List Export Client List

Or you can display all new clients from a certain date.

Enter date Display

Last 10 Clients Accessed

Figure 97: Agent Client search screen

6.2.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

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

DAC7 DAC7 Submit

Upload Form(s) Completed Offline

Figure 98: Agent upload return screen

6.2.3 If “New” is selected the user should enter the Reporting Period of the return.

Revenue
Easier to Comply. No Messages
with Tax and Customs

DAC7 Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

* Reporting Period:

[Back](#) [Save](#) [Next](#)

Figure 99: DAC 7 online report facility.

6.2.4 Please follow steps [5.2.4 to 5.2.10](#) platform operator page

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

DAC7-DPI Return

Thank you.
Your DAC7 Return has been submitted with Message ID:
[REDACTED]

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: [REDACTED]

[Go to ROS](#)

Figure 100: Confirmation screen

6.2.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Return. Click on the Notice Number for confirmation of the Online Return submitted.

The screenshot shows the 'CLIENT REVENUE RECORD' section of the Revenue Record interface. The 'Inbox Messages' section is active, displaying a list of messages. A red circle highlights the 'Notice No.' column for a message with the subject 'DAC7 RETURN' and an issued date of '23/08/2023'. The message is highlighted in yellow, indicating it is a new notification.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	DAC7	DAC7 RETURN	N/A	23/08/2023
[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	[Tax Type/Duty/Rep. Oblig.]	[Document Type]	[Period Begin]	[Issued Date]
[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	[Tax Type/Duty/Rep. Oblig.]	[Document Type]	[Period Begin]	[Issued Date]
[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	[Tax Type/Duty/Rep. Oblig.]	[Document Type]	[Period Begin]	[Issued Date]
[Notice No.]	[Customer Name]	[Regn./Trader No./Doc ID]	[Tax Type/Duty/Rep. Oblig.]	[Document Type]	[Period Begin]	[Issued Date]

Figure 101: Agent Revenue Record screen

6.3 Agent submitting Nil returns

6.3.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

The screenshot shows the 'Find Clients' section of the Revenue Record interface. The 'Client Search' section is active, with the 'Reporting Obligations' radio button selected. The 'DAC7' dropdown menu is highlighted with a red circle, and the 'Enter registration no.' input field is also highlighted with a red circle. The 'Search' button is visible next to the input field.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

DAC7

Enter registration no. Search →

Search by name:

Enter surname Search →

Your Client List

You can access and export your full list of clients here.

View Client List Export Client List

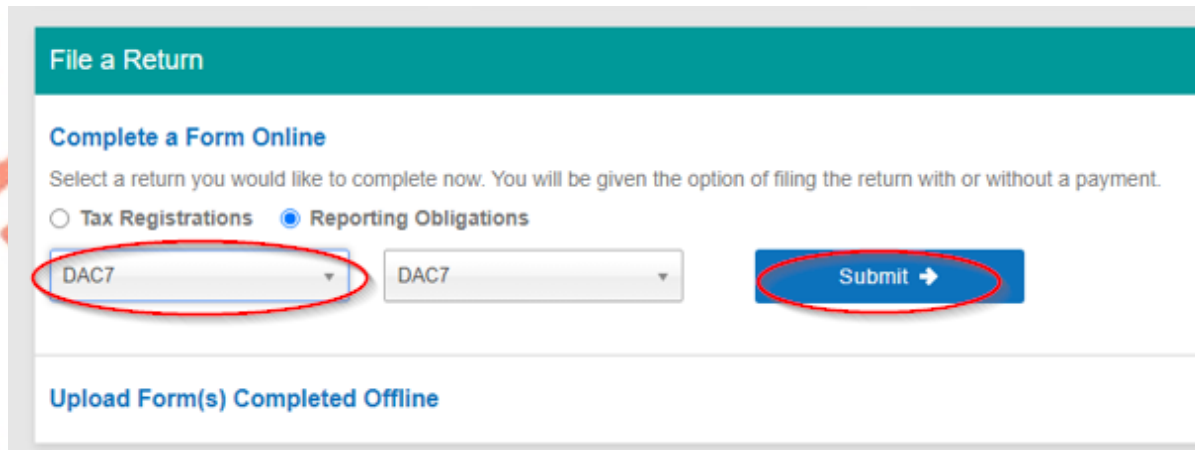
Or you can display all new clients from a certain date.

Enter date Display ↻

Last 10 Clients Accessed

Figure 102: Agent Client search screen

6.3.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.



The screenshot shows a web interface for filing a return. At the top, there is a teal header with the text "File a Return". Below this, the section "Complete a Form Online" is displayed. A sub-header reads: "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 are two dropdown menus, both showing "DAC7". To the right of the dropdowns is a blue button labeled "Submit" with a right-pointing arrow. A red circle highlights the "Submit" button. Below the "Complete a Form Online" section, there is a link for "Upload Form(s) Completed Offline".

Figure 103: Agent upload return screen

6.3.3 Upon accessing the online form, the user will first be presented with the submission type page. They will select the options from the below image. If the "Nil" option is selected, they will need to enter the reporting period they are claiming nothing to report for.

Nil Return Type will be shown as "EPO" and "Assumed Nil Return".

Revenue
Cairé agus Caisín na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

* Reporting Period: 2023

[← Back](#) [Save](#) [Next](#)

Figure 104: DAC 7 online report facility.

Platform Operator (PO) Page. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterick * are mandatory.

6.3.4 Please follow steps [5.3.4 to 5.3.6](#)

Please follow steps [5.3.10 to 5.3.14](#) if submitting Online Form, Nil Return, Nil Return Type as Assumed Nil Return.

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

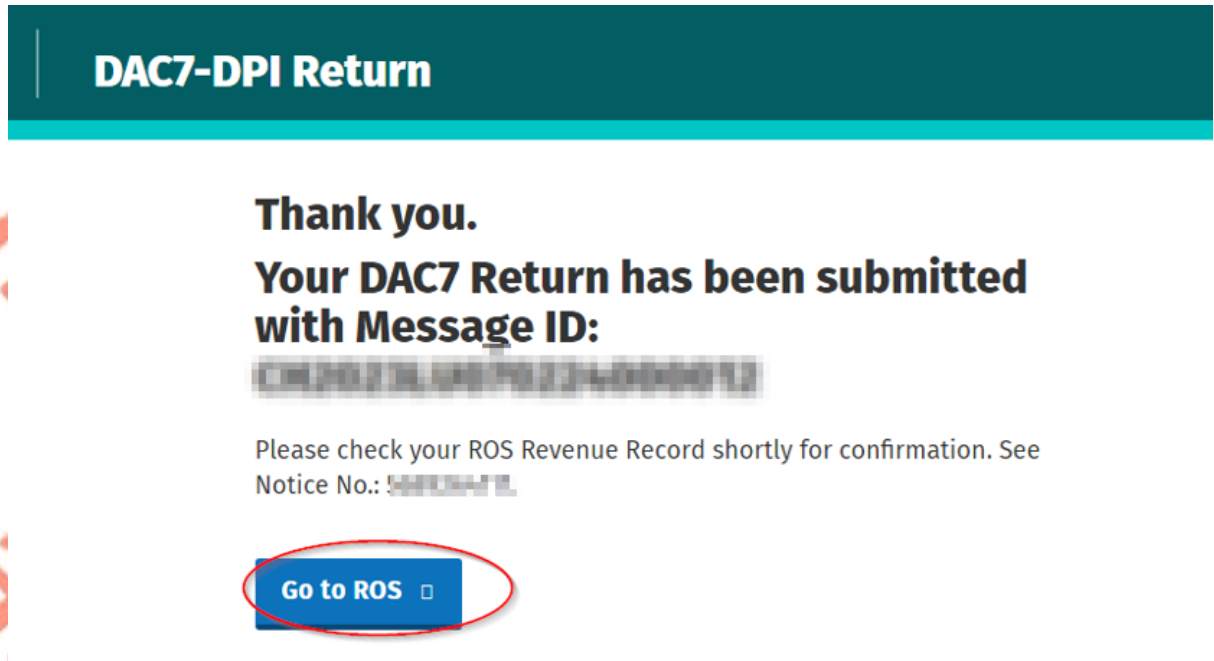


Figure 105: Confirmation screen

6.3.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Nil Return. Click on the Notice Number for confirmation of the Online Nil Return submitted.

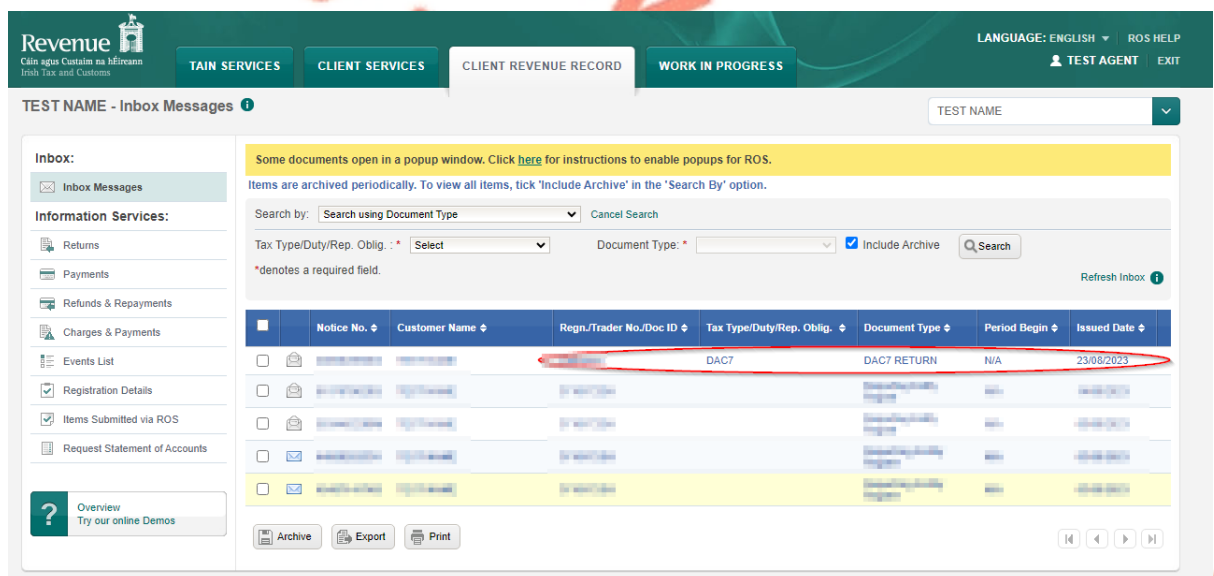


Figure 106: Agent Revenue Record screen

7 API

7.1 DAC7 Restful API

A facility will be provided to allow users to submit returns by sending the XML file through an API endpoint. This will allow users to programmatically submit their Platform Operator returns then correct or amend information contained in the original return through subsequent requests with altered submissions. Further information can be found on the revenue [website](#).

A more recent version of this manual is available.

8 Appendix I DAC7 Additional Schema Guidance

8.1 DAC7 MessageRefId Format

8.1.1 Please refer [here](#) to the DAC7 XSD User Guide for information regarding the MessageRefId element.

8.2 XML forbidden and restricted characters

8.2.1 If a DAC7 XML file contains one or more of the following characters, their presence will cause the file to be rejected. These characters should be replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

Figure 107: Restricted characters

8.2.2 If a DAC7 XML file contains one or more of the following characters, their presence will not cause a file error. We recommend that the characters are replaced by the following predefined entity references to conform to XML schema best practices.

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

Figure 108: Recommended characters

8.2.3 If a DAC7 XML file contains one of the following combinations of characters, the file will be rejected. These combinations of characters are not allowed. To prevent file errors, please do not include any of these combinations of characters.

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

Figure 109: Forbidden character combinations

8.3 ROS Valid Characters

Permitted characters are: a-z, A-Z, 0-9, Á, É, Í, Ó, Ú, á, é, í, ó, ú - / & . ()'

9 Appendix II: Admin Services

This section details how to allow registration permissions on a ROS user sub certificate for DAC7 Reporting Obligations. Instructions for creating new sub-users are available [here](#)

9.1 ROS Administrator

9.1.1 Click on “Admin Services”.

Revenue
Eilís Agus Cúistín na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS **ADMIN SERVICES** ROS Help | Exit

Administration Services

SARA-ER-WALTER

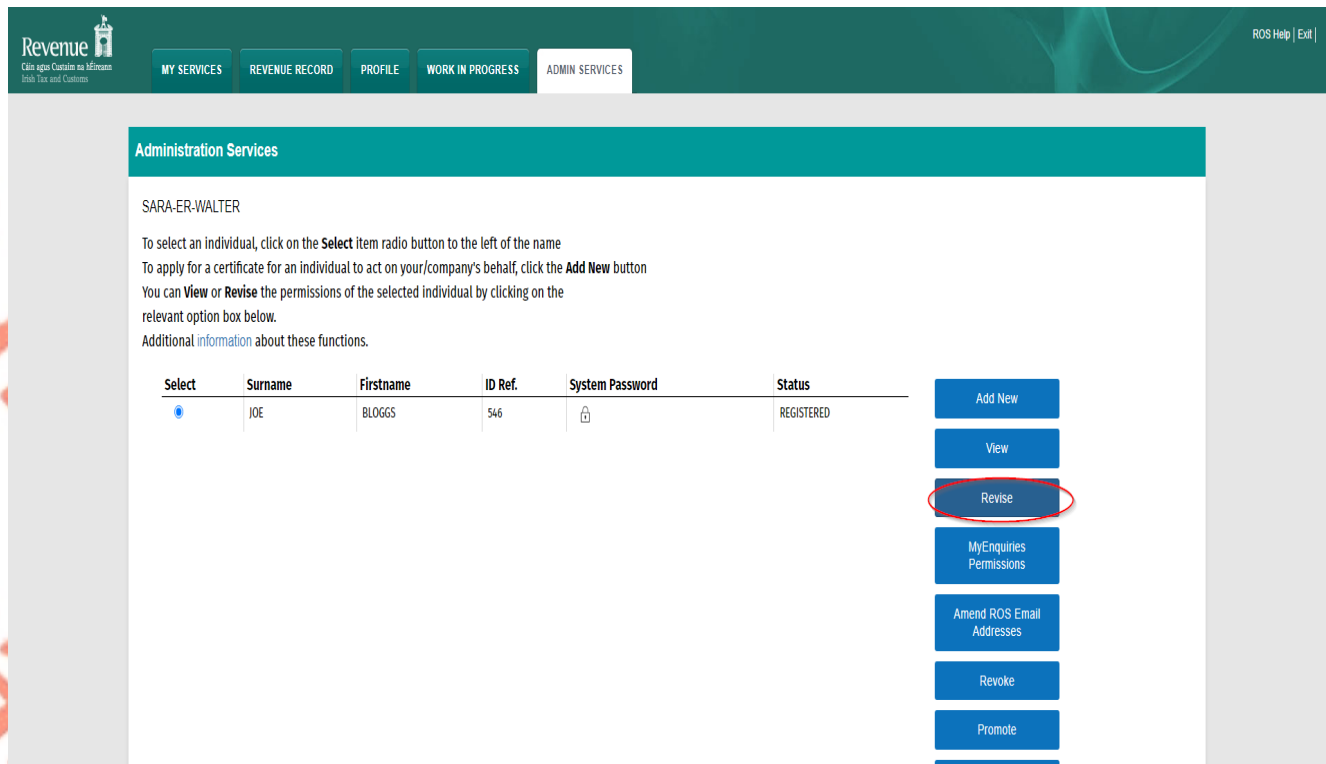
To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.
Additional [information](#) about these functions.

Select	Surname	Firstname	ID Ref.	System Password	Status
<input checked="" type="radio"/>	JOE	BLOGGS	546	🔒	REGISTERED

Add New
View
Revise
MyEnquiries Permissions
Amend ROS Email Addresses
Revoke
Promote

Figure 110: Admin Services Screen

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



The screenshot shows the Revenue Administration Services interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The main content area is titled "Administration Services" and contains instructions for selecting and managing individuals. Below the instructions is a table with columns for Select, Surname, Firstname, ID Ref., System Password, and Status. The first row shows a selected individual (JOE BLOGGS) with ID Ref. 546 and Status REGISTERED. To the right of the table is a vertical list of action buttons: Add New, View, Revise (highlighted with a red circle), MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, and Promote.

SARA-ER-WALTER

To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.
Additional [information](#) about these functions.

Select	Surname	Firstname	ID Ref.	System Password	Status
<input checked="" type="radio"/>	JOE	BLOGGS	546	🔒	REGISTERED

- Add New
- View
- Revise
- MyEnquiries Permissions
- Amend ROS Email Addresses
- Revoke
- Promote

Figure 111: Select individual and click revise

9.1.3 Select the Reporting Obligation and tick File. Ensure reporting obligation is selected to enable filing.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES **REVENUE RECORD** **PROFILE** **WORK**

Revise Permissions

SARA-E

You have selected : **BLOGGS JOE** ID Ref: **546** [Back](#)

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

Money Laundering Reporting Officer (MLRO)

- Please select 'Yes' if this certificate is for a MLRO In September 2020, Revenue introduced changes to how Suspicious Transaction Reports (STRs) are submitted. Revenue no longer accepts hard copy (paper) STRs from that date onwards. Reporting Entities and Money Laundering Reporting Officers (MLROs) are required to submit all STRs to Revenue, using Revenue's Online Service (ROS) only. Reporting Entities should continue to submit STRs to both Revenue and the Financial Intelligence Unit (FIU), as dual reporting remains a requirement.

Yes No

Permissions on Tax/Procedures Services

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

Taxes/Procedures	No Permissions	View	Prepare	File
PAYE-Emp	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC4-CbC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All Taxes/Procedures

Figure 112: Reporting Obligation screen

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

Permissions on Administration Services

- **No:** Permission not available, **Yes:** Permission available

Service	No	Yes
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submit Registration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Amend Address	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Direct Debit Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Electronic Funds Transfer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Secure Upload	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Manage Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Verify Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access DPD System	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Phased Payment Arrangement	<input checked="" type="checkbox"/>	<input type="checkbox"/>

All Administration Services

All No

All Yes

Confirm

Figure 113: Select Submit Registration screen

10 DAC7 Sample Files

10.1.1 Should you need to file a correction return, please refer to the correction [process](#).

Sample files are available below.

1. DPI401 Original File

Click [here](#) to access sample original/new file

2. DPI402 – Correction

Click [here](#) to access a sample correction file

3. DPI402 – Deletion

Click [here](#) to access a sample deletion file

10.1.2 Correction (OECD2) and deletion (OECD3) submissions can be submitted in the one file, but new (OECD1) records cannot be combined with correction or deletion.

Each Correct, Void or Amend submission is linked to the original file i.e. the CorrMessageRefId and CorrDocRefId fields in the new submissions will match the data in the originals.

11 File test facility

To check that a file is in the required format for acceptance by ROS please click [here](#).

12 Appendix V – ISO Country Codes

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

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

Figure 114: ISO Country Codes