

Filing Guidelines for Foreign Account Tax Compliance Act (FATCA)

Part 38-03-25

Document last updated May 2021

A more recent version of this manual is available

Table of Contents

1.	Section 1: Customer Registering for FATCA	3
1.1	Register a FATCA Reporting Obligation	3
2.	Section 2: Agents Registering Clients For FATCA	10
2.1	Registering an existing Client for a FATCA Reporting Obligation.....	10
2.2	Agent linking to new Customers/Clients for Reporting Obligations	21
3.	Section 3 – Customer Submitting FATCA Returns	29
3.1	Customer Submitting Nil FATCA Return.	29
3.2	Customer Submitting FATCA XML File	35
4.	Section 4 – Agent Submitting FATCA Returns	41
4.1	Agent Submitting Nil FATCA Return.....	41
4.2	Agent Submitting FATCA XML File	46
5.	Appendix I – ROS Registration & Reporting Entity Registration	52
5.1	Register for ROS.....	52
5.2	Register as a Reporting Entity.....	53
6.	Appendix II – Agent Creating Reporting Entity Number	54
6.1	Creating a Reporting Entity as an Agent	54
7.	Appendix III – FATCA Additional Schema Guidance	63
7.1	XML schema element reference – MessageRefID	63
7.2	Alternative MessageRefID Naming Convention.....	64
7.3	XML Schema element reference – DocRefID	64
7.4	Alternative DocRefID Format.....	65
7.5	XML schema element reference – BirthDate.....	70
7.6	XML schema element reference – TIN.....	70
7.7	XML schema element reference – FilerCategory.....	72
7.8	Character Encoding.....	72
7.9	ROS Valid Characters	73
7.10	FATCA XML forbidden and restricted characters.....	73
7.11	Pooled Reporting	74
7.12	Correcting, Voiding and Amending FATCA Submissions - Sample XML Files	74
7.13	Passive NFFE which is not a US Entity.....	75
8	Appendix IV – Setting Sub-User Permissions on ROS	77

Executive Summary

These guidelines are designed to provide information in relation to FATCA Reporting in Ireland.

1. Section 1: Customer Registering for FATCA

1.1 Register a FATCA Reporting Obligation

This step can only be completed once the Customer is registered for ROS. If the Customer is not registered for ROS, refer to Appendix I, Section 5.1.

If the Customer is only being registered with Revenue in order to file a FATCA report to fulfil their FATCA Reporting Obligations (i.e. they do not have a tax obligation in Ireland) please refer to Appendix I, Section 5.2 in order to obtain a Reporting Entity Number.

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- **Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

Follow steps 1.1.1 to 1.1.10 to register a **FATCA Reporting Obligation**.

1. Log into ROS.
2. Under the “My Services” tab, select “Manage Reporting Obligations” from the Other Services section.

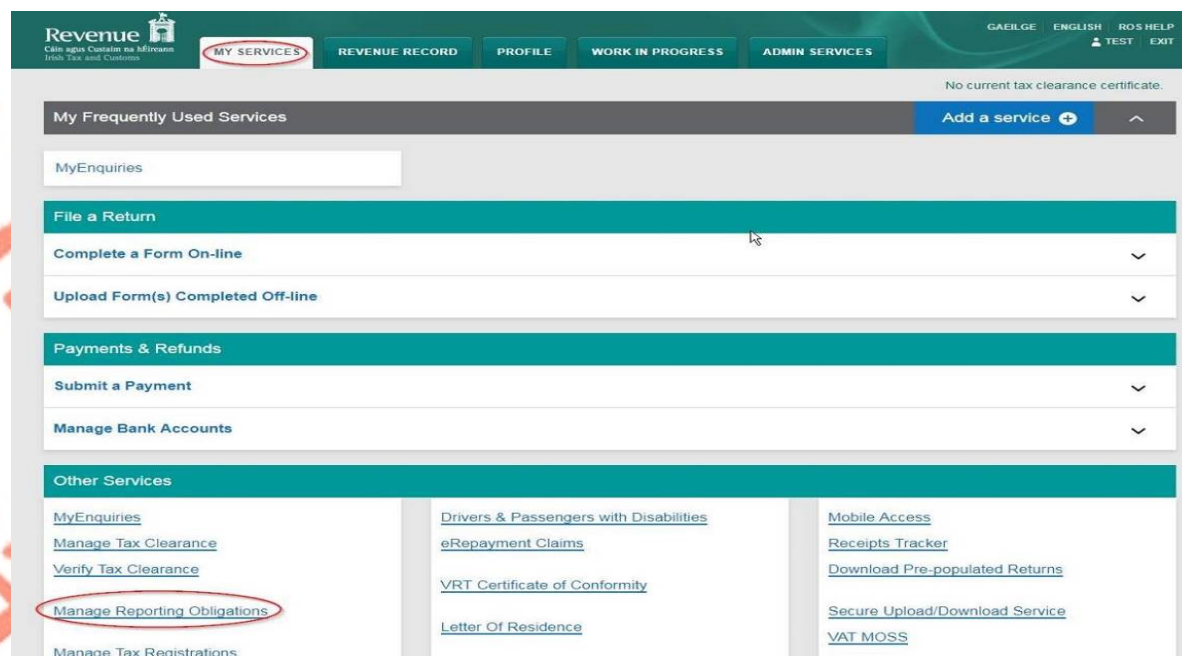


Figure 1: Manage Reporting Obligations screen

3. Select “Register” opposite “FATCA”.

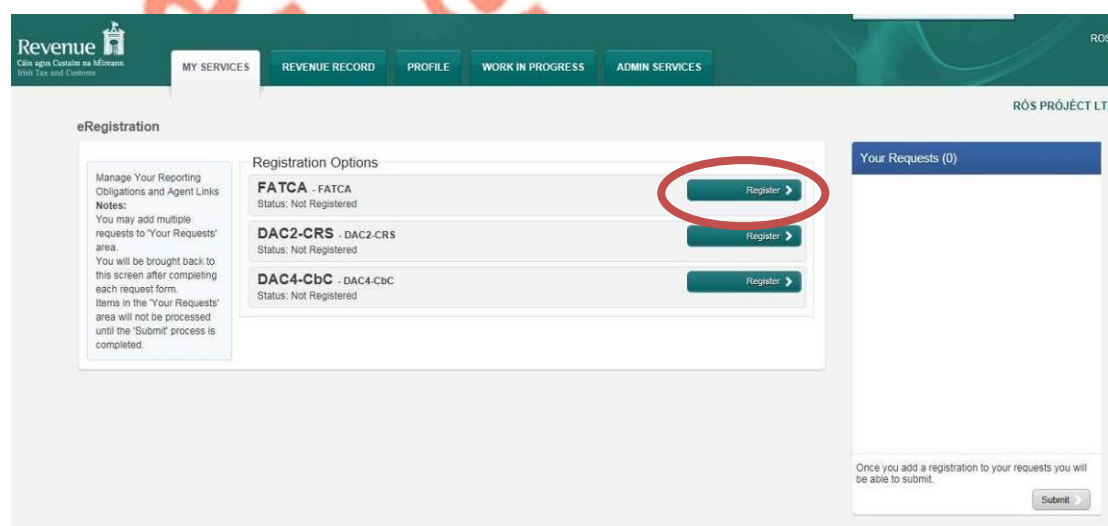


Figure 2: FATCA registration screen

4. Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation). Enter “Global Intermediary Identification Number (GIIN)” and click “Add To Your Requests”.

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

FATCA Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX.XXXXX.XX.XXX.
More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>

Global Intermediary Identification Number (GIIN) *

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Figure 3: FATCA GIIN registration screen

A more recent version of this manual is available.

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

Revenue
Report Online to Inform
to Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ADAM INDV-1 TESTER INDV

Registration

Manage Your Reporting Obligations and Agent 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

FATCA - FATCA
Status: In Requests
Create Registration >

DAC2-CRS - DAC2-CRS
Status: Active
Number: [redacted]
Agent: n/a
Register >

DAC4-CbC - DAC4-CbC
Status: Not Registered
Register >

Your Requests (1)

Registration
FATCA (p-14418181814)
Edit Cancel

Once you add a registration to your requests you will be able to submit.
Submit >

Figure 4: Submitting FATCA registration screen

- Click “Sign and Submit”.

eRegistration

Summary

FATCA Reporting Obligation (New)

< Back Sign and Submit >

Figure 5: FATCA sign and submit screen

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

Figure 6: FATCA sign and submit password screen

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

Figure 7: FATCA registration ROS acknowledgement screen

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

The screenshot displays the Revenue Record interface. At the top, the 'REVENUE RECORD' tab is highlighted. The main content area shows an 'Inbox Messages' section with a yellow notification banner. Below the banner is a search filter section with dropdown menus for 'Search by' (set to 'Search using Document Type'), 'Tax Type/Duty/Rep. Oblig.' (set to 'Select'), and 'Document Type'. A 'Search' button and an 'Include Archive' checkbox are also present. The main table lists messages, with the first message having a 'Notice No.' of 4242399549J, which is circled in red. The table columns include 'Notice No.', 'Customer Name', 'Regn./Trader No./Doc ID', 'Tax Type/Duty/Rep. Oblig.', 'Document Type', 'Period Begin', and 'Issued Date'. Below the table are 'Archive', 'Export', and 'Print' buttons. The footer contains 'Revenue Home', 'ROS Help', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4242399549J				Reporting Entity Registr	NA	23/06/2020

Figure 8: FATCA Revenue Record screen

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

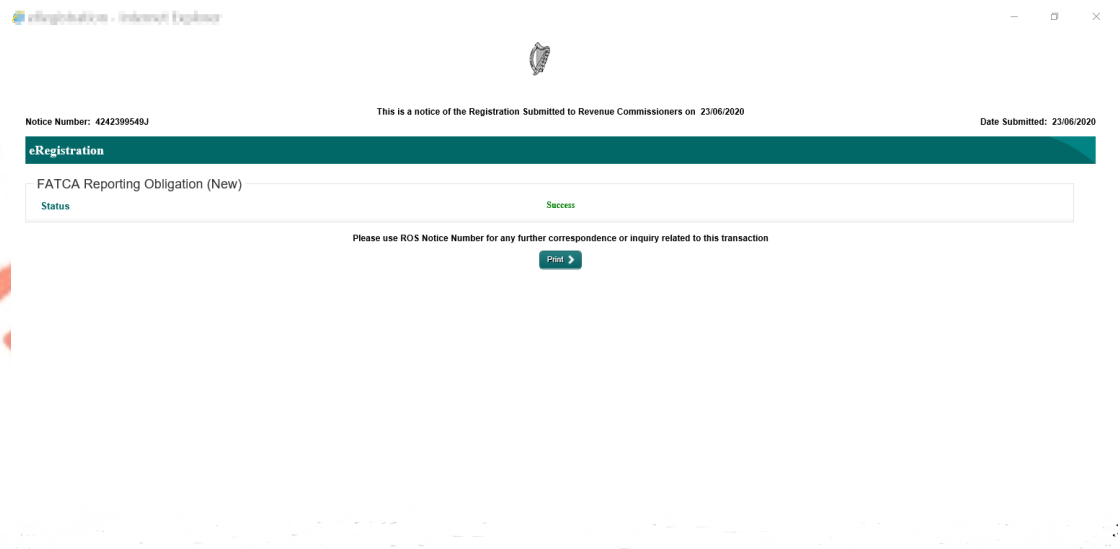


Figure 9: FATCA print registration confirmation screen

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

2. Section 2: Agents Registering Clients For FATCA

This section is only relevant where the user of the system is an Agent. If the user of the system is a Customer, please refer to Section 1 above.

2.1 Registering an existing Client for a FATCA Reporting Obligation

To link to an existing Tax Registration or Reporting Entity for whom you are not current Agents, please refer to **Section 2.2 – Agent linking to new Customers/Clients for Reporting Obligations.**

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via **MyEnquiries**, selecting **AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

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

1. Log into ROS.
2. Under the “TainServices” tab, locate the Customer using Client Search or Client List.

Agent will be redirected to the “Client Services” tab for the relevant Customer. “Reporting Obligations” must be ticked.

The screenshot displays the 'Tain Services' interface within the Revenue ROS system. The top navigation bar includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is titled 'Find Clients' and contains several sections:

- Client Search:** Features a search by registration number section with radio buttons for 'Tax Registrations' and 'Reporting Obligations' (selected). A dropdown menu is set to 'FATCA', and the 'Enter registration no.' field is highlighted. A 'Search' button is present.
- Your Client List:** Includes a 'View Client List' button (highlighted) and an 'Export Client List' button. Below this is a section for displaying clients by date with an 'Enter date' field and a 'Display' button.
- Manage Tax Registrations:** Contains a 'Manage Client Registrations' section with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. It includes fields for 'Select a tax type', 'Enter registration no.', 'Enter name', and 'Select tax type', along with a 'Manage' button.
- Register New Revenue Customer:** A section for registering new individuals, companies, partnerships, and trusts with a 'Register New Revenue Customer' button.
- Properties:** A section for finding properties with 'View Property List' and 'Export Property List' buttons.
- Upload Form(s) Completed Offline:** A section for uploading return forms with a 'Select a return type' dropdown.
- Agent Employer Services:** Includes links for 'Request RPNs by file upload' and 'Submit payroll by file upload'.
- Other Services:** A grid of links including 'MyEnquiries', 'Manage Financial Statements', 'Upload Multiple Financial Statements', 'Trust Register Functions', 'P2C Search', 'Mobile Access', and 'View Property History'.

The footer of the page contains 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 10: Tain Services select client screen

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

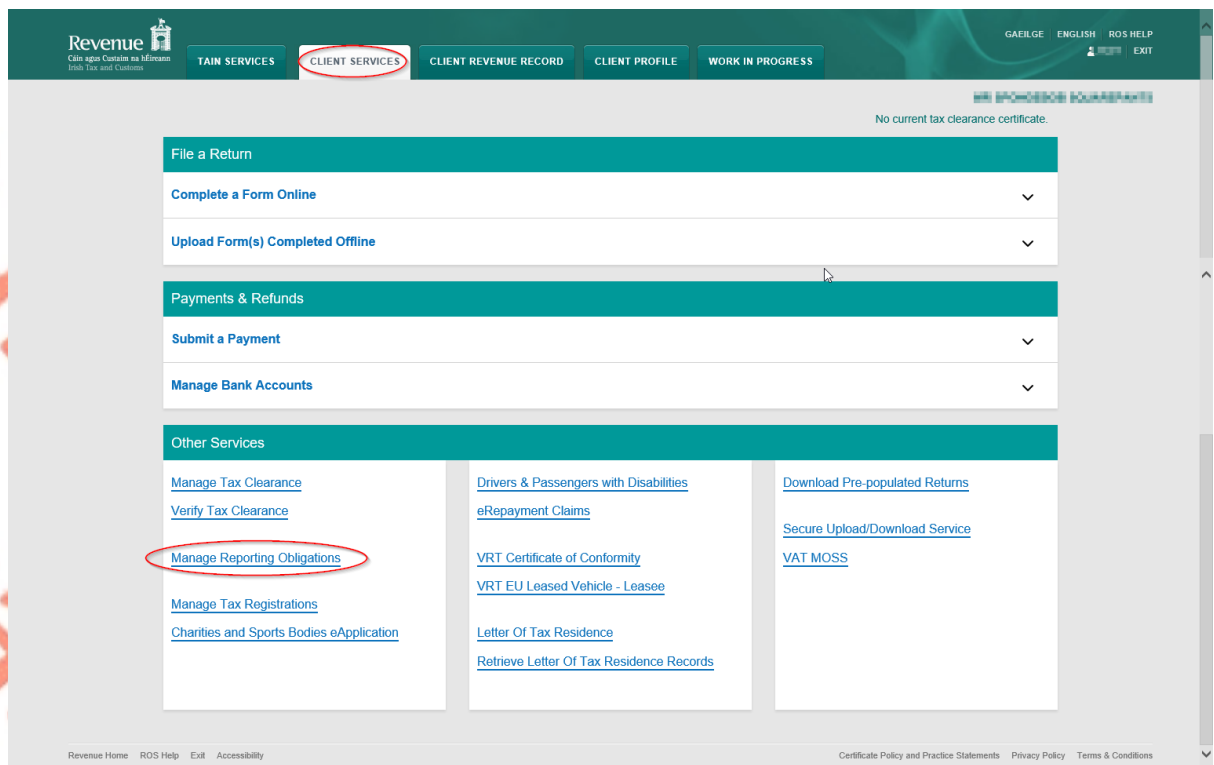


Figure 11: Agent Manage Reporting Obligations screen

4. Click “Select Action” opposite “FATCA”.

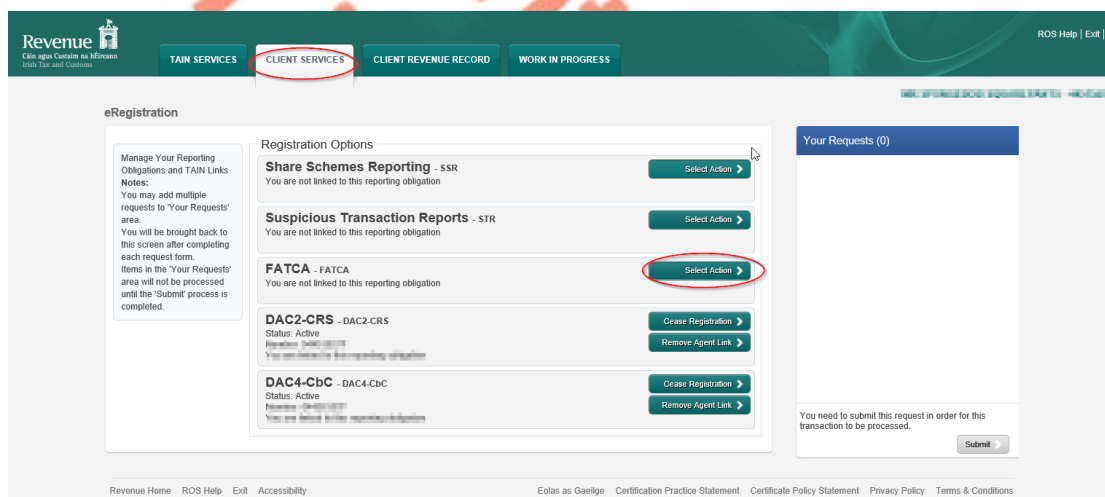


Figure 12: Agent FATCA registration screen

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 FATCA Reporting Obligation.

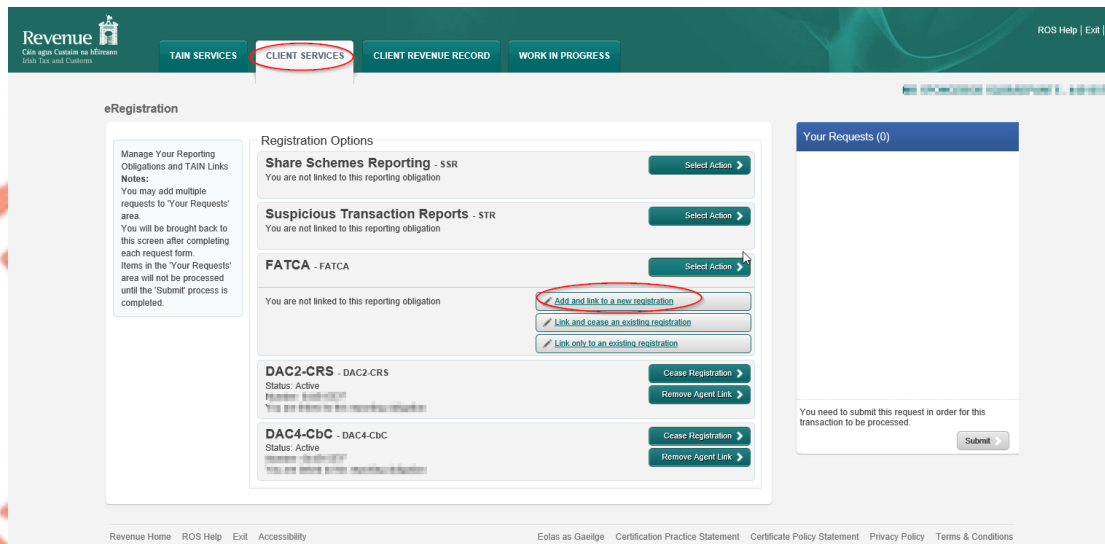


Figure 13: Agent FATCA registration selection screen

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

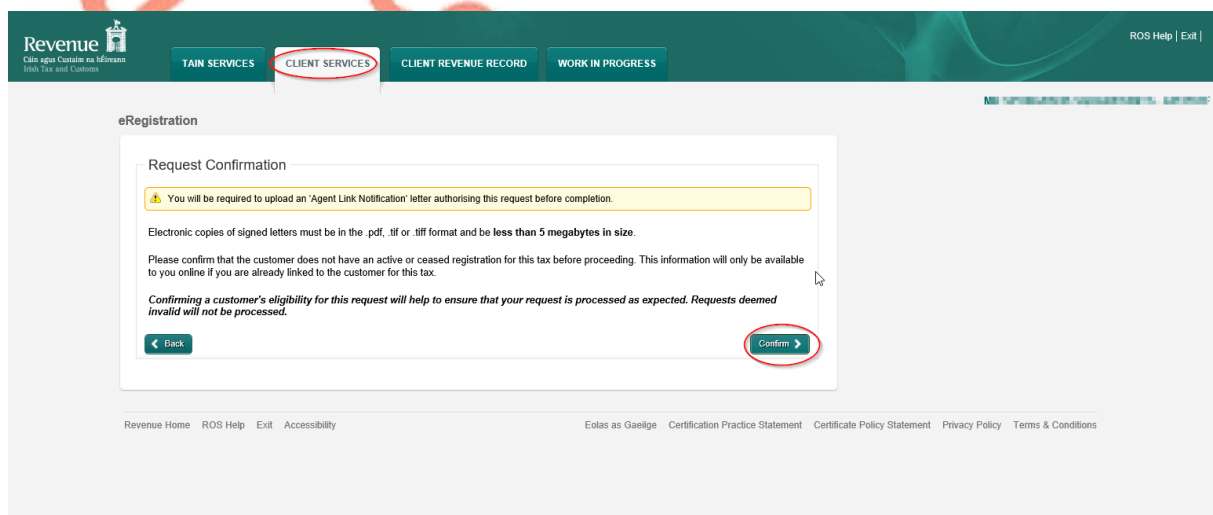


Figure 14: Agent FATCA registration confirmation screen

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

Figure 15: Agent FATCA GIIN registration screen

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

Figure 16: Agent FATCA registration submit screen

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

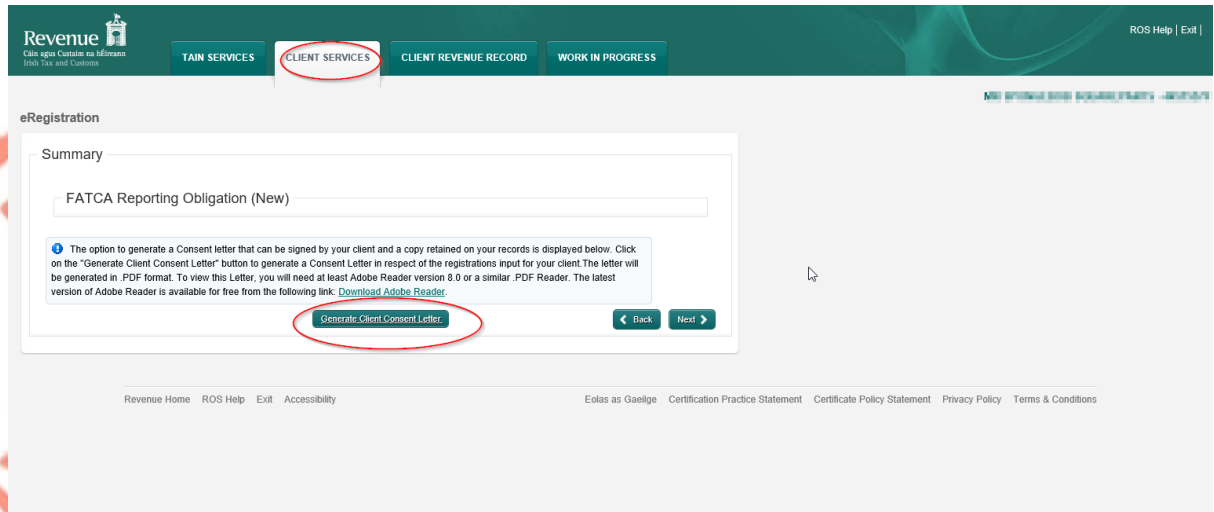


Figure 17: Agent generate client consent letter screen

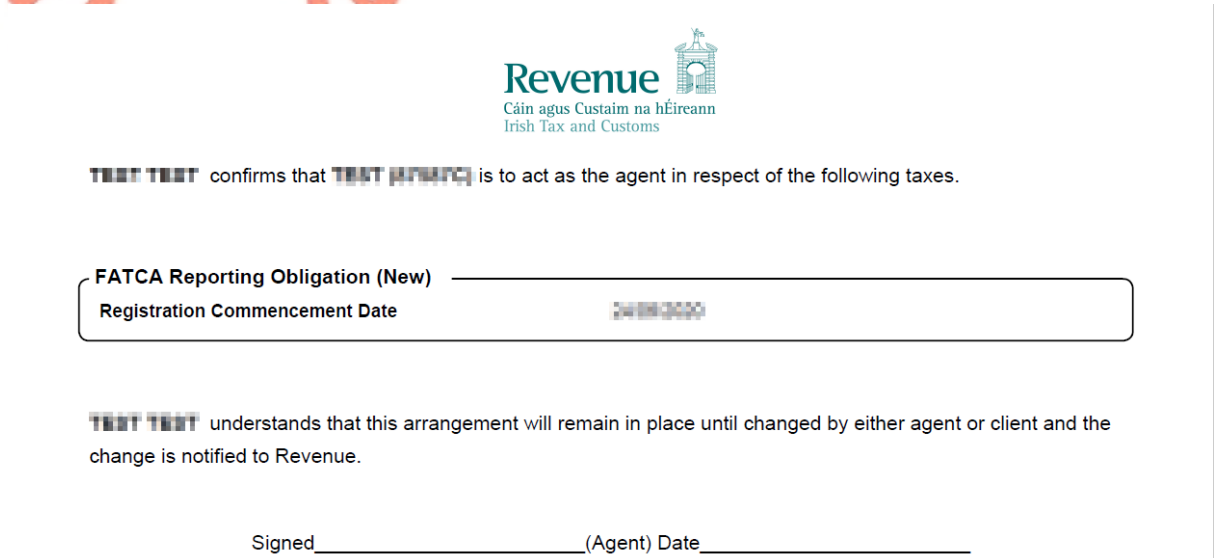


Figure 18: Agent Client consent letter screen

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

10. Once completed, click “Next”.

Figure 19: Agent linking screen

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

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

Figure 20: Upload agent link notification form screen

12. Click "Sign and Submit".

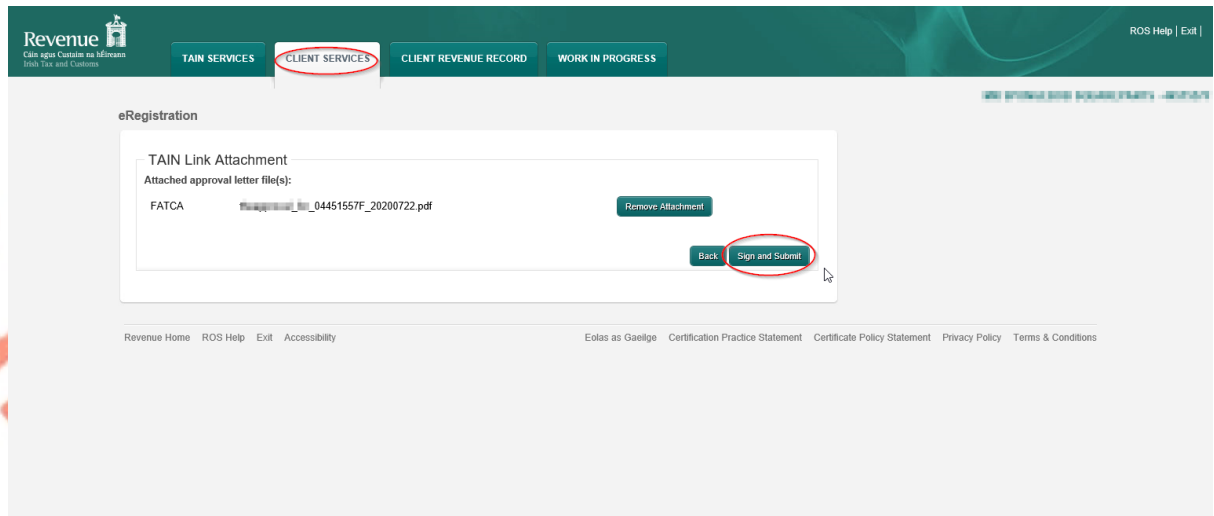


Figure 21: Agent link sign and submit screen

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

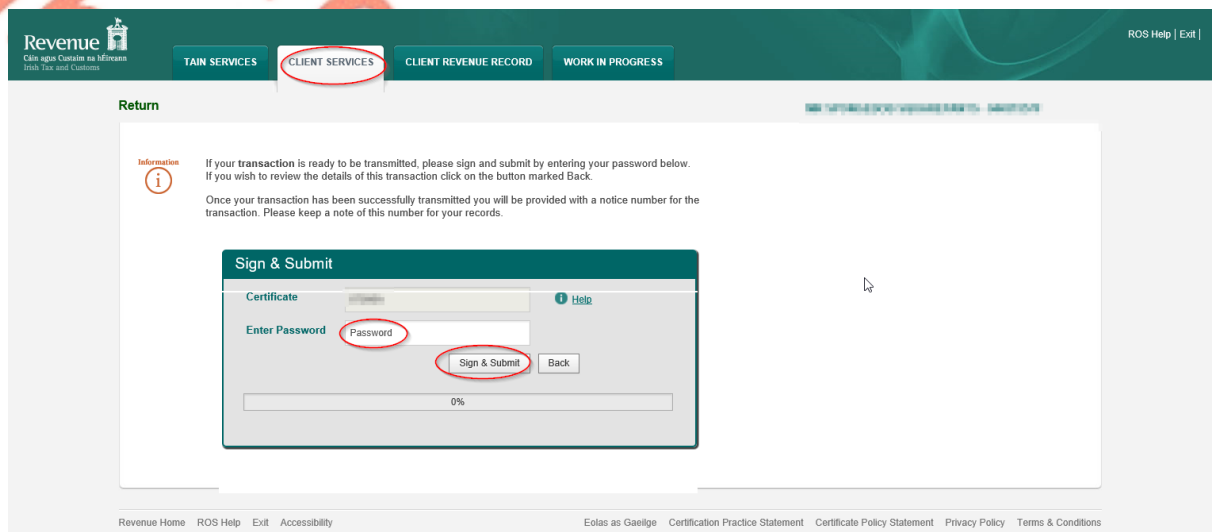


Figure 22: Agent sign and submit password screen

14. The Agent will receive a ROS Acknowledgement and a Notice Number which the Agent may wish to print for its records. Click "OK".

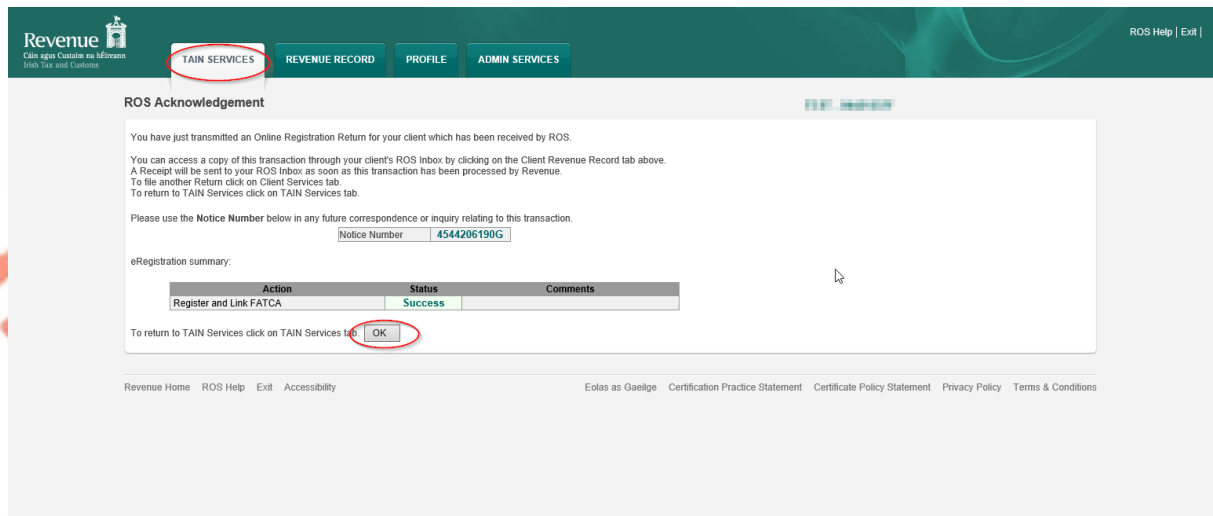


Figure 23: Agent FATCA confirmation screen

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

The screenshot shows the Revenue Record interface. At the top, there is a navigation bar with 'CLIENT REVENUE RECORD' highlighted. Below this, there is a search section with a 'Search by' dropdown set to 'Search using Document Type', a 'Cancel Search' button, and a search input field. A table of notices is displayed below the search section. The first row of the table has the notice number '4926782967G' circled in red. The table columns are: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4926782967G				Reporting Entity Registr	NA	24/06/2020
4599786141A				Tax Registration	NA	11/06/2020
5951466975N			DACS	DACS	NA	14/05/2020
5935369395R			DACS	DACS	NA	14/05/2020
4416363966C				Reporting Entity Registr	NA	13/05/2020
4832727933O				Reporting Entity Registr	NA	13/05/2020
557996296L			DACS	DACS	NA	13/05/2020
5396564663H			DACS	DACS	NA	13/05/2020
5981832133C			DACS	DACS	NA	13/05/2020

Figure 24: Agent Revenue Record screen

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



Notice Number: 5786011790L This is a notice of the Registration Submitted to Revenue Commissioners on 21/04/2017 Date Submitted: 21/04/2017

eRegistration

FATCA Reporting Obligation (New)

Status Success

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

[Print >](#)

Figure 25: Agent link confirmation screen

- ❖ After completion of this process, the agent should allow up to 3 working days for the FATCA reporting obligation to be registered.

2.2 Agent linking to new Customers/Clients for Reporting Obligations

This section is to be used by Agents who wish to link to a Customer/Client to whom they are **not** already linked on ROS to carry out FATCA Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the FATCA Reporting Obligation. If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the FATCA Reporting Obligation, please refer to Section 2.1.

1. Agent logs onto ROS, access “Tain Services”.
2. Go to section “Manage Tax Registrations”.

The screenshot shows the Revenue ROS interface. At the top, there are navigation tabs: TAIN SERVICES (highlighted), REVENUE RECORD, PROFILE, and ADMIN SERVICES. The main content area is divided into several sections:

- Find Clients:** Includes a 'Client Search' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. It has input fields for 'Select a tax type...', 'Enter registration no.', and 'Search'. Below that, a 'Search by name' section with 'Enter surname' and 'Search'.
- Your Client List:** Includes 'View Client List' and 'Export Client List' buttons. Below, a section for displaying new clients with an 'Enter date' field and a 'Display' button.
- Last 10 Clients Accessed:** A list of client details.
- Manage Tax Registrations:** This section is highlighted with a red box. It contains:
 - Manage Client Registrations:** Radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. Input fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...'. A 'Manage' button.
 - Register New Revenue Customer:** A 'Register New Revenue Customer' button.
 - Register New Reporting Entity:** A 'Register New Reporting Entity' button.
- Properties:** Includes 'Find Properties' with 'View Property List' and 'Export Property List' buttons.
- Upload Form(s) Completed Offline:** A 'Select a return type...' dropdown.
- Agent Employer Services:** Includes 'Request RPNs by file upload' and 'Submit payroll by file upload' buttons.
- Other Services:** Includes links for 'MyEnquiries', 'P2C Search', 'Mobile Access', 'View Property History', 'Manage Financial Statements', 'Upload Multiple Financial Statements', and 'Trust Register Functions'.

At the bottom, there are footer links: Revenue Home, ROS Help, Exit, Accessibility, Certificate Policy and Practice Statements, Privacy Policy, and Terms & Conditions.

Figure 26: Agent Manage Tax Registrations screen

- If an Agent wishes to register an existing Tax Registration for a Reporting Obligation, select “Tax Registrations” radio button, followed by “Tax Type” (choose existing tax type for Company), enter the “Tax Registration Number”, along with the “Name” and select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

Select a tax type...

Enter registration no.

Enter name

Select tax type...

Manage

Manage Tax Registrations

Manage Reporting Obligations

Register New Revenue Customer

You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.

Register New Revenue Customer

You can also register new reporting entities.

Register New Reporting Entity

Figure 27: Agent update Tax Registration screen

- Alternatively, if the Agent wishes to register an existing Reporting Entity for a Reporting Obligation, select the “Reporting Obligations” radio button, followed by the “Reporting Obligation Type”, enter the “Registration Number”, followed by the “Name”, and then select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

Select a reporting obli...

Enter registration no.

Enter name

Select tax type...

Manage

Manage Tax Registrations

Manage Reporting Obligations

Register New Revenue Customer

You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.

Register New Revenue Customer

You can also register new reporting entities.

Register New Reporting Entity

Figure 28: Agent update Reporting Obligation screen

5. Under Registration Options, click “Select Action” and “Link only to an existing registration”.

This option is applicable to an Agent wishing to link to a Customer/Client they are **not** currently linked to on ROS in order to manage a FATCA Reporting Obligation.

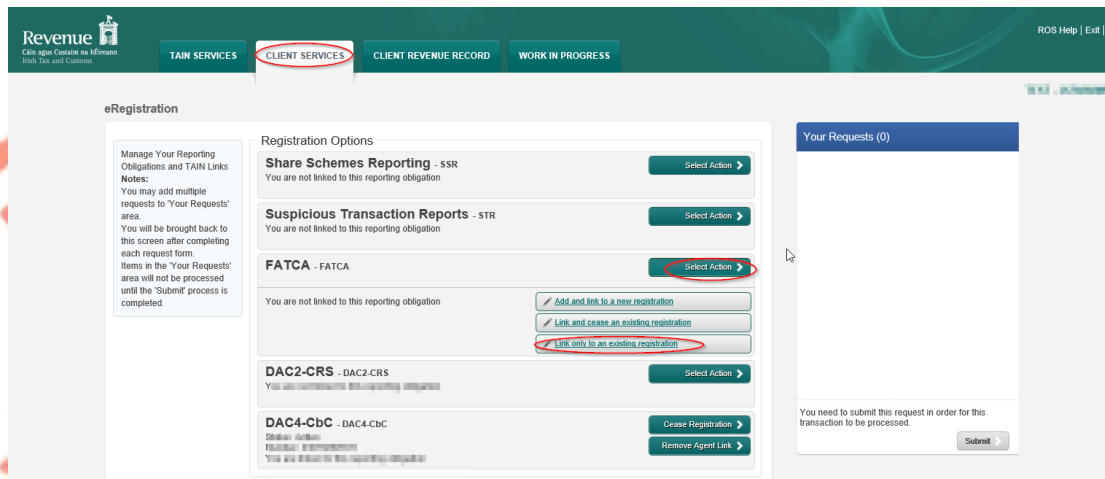


Figure 29: Agent registration option screen

6. Click “Confirm”.

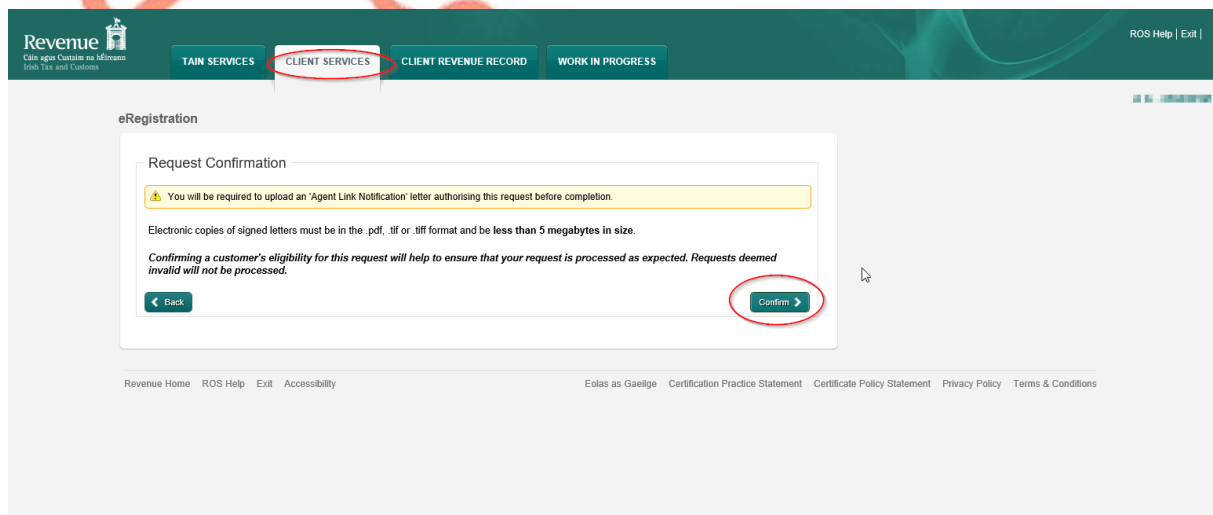


Figure 30: Agent registration request confirmation screen

7. Click "Submit".

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 31: Agent submit registration screen

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 32: Agent generate client consent letter screen



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

- **FATCA Reporting Obligation (New)** _____
Agent Link Authorisation Requested

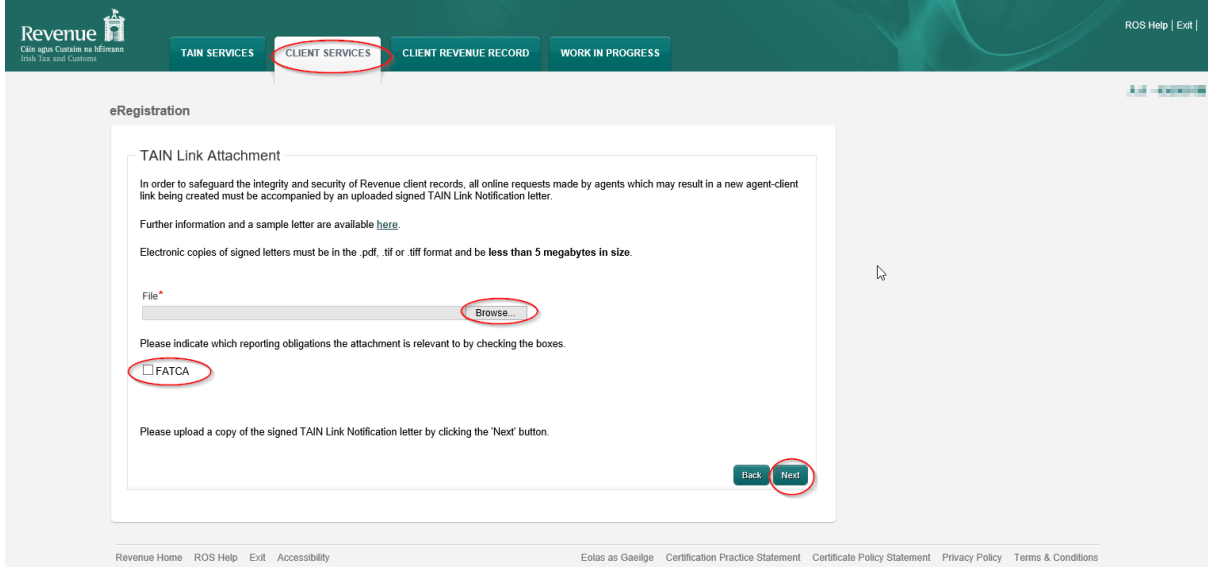
TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 33: Agent Client consent letter document screen

9. Select “Browse” and upload the letter generated (or Agent Link Notification Form). Tick FATCA and click “Next”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File* _____ **Browse...**

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

FATCA

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back **Next**

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 34: Agent upload agent link documentation screen

10. Click "Sign and Submit".

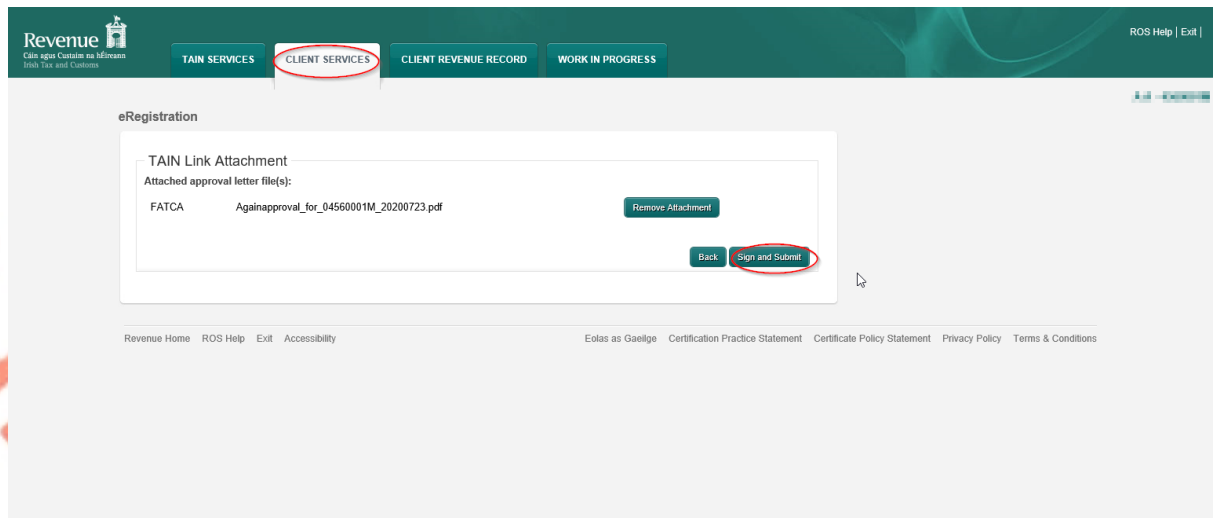


Figure 35: Agent sign and submit screen

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

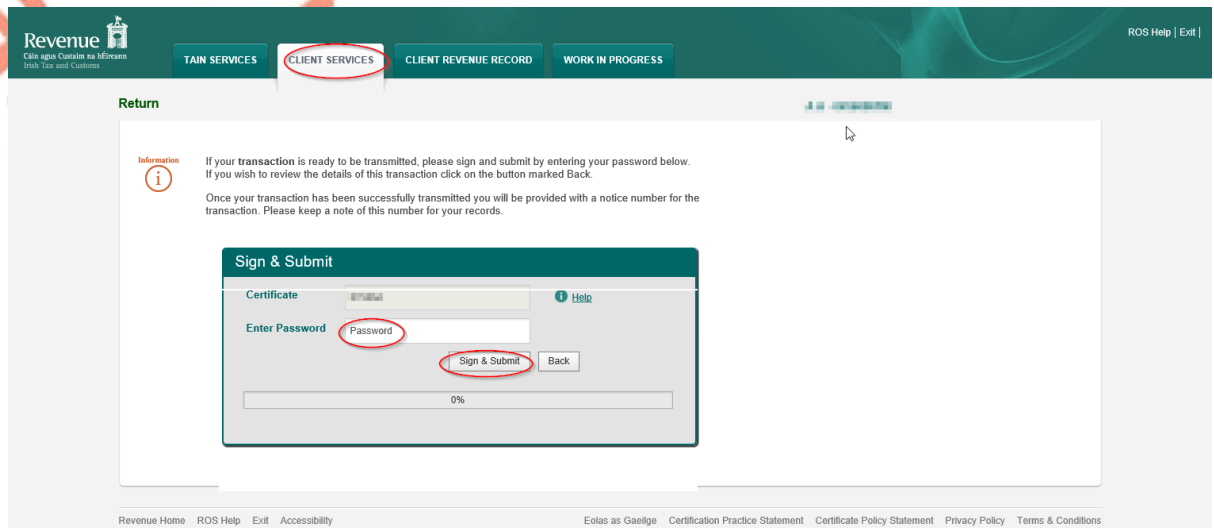


Figure 36: Agent sign and submit password screen

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

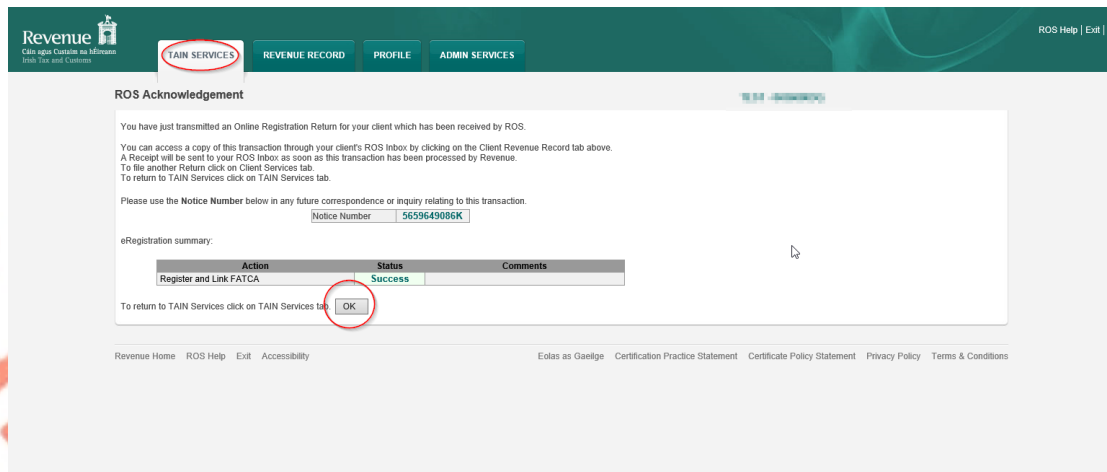


Figure 37: Agent ROS confirmation screen

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

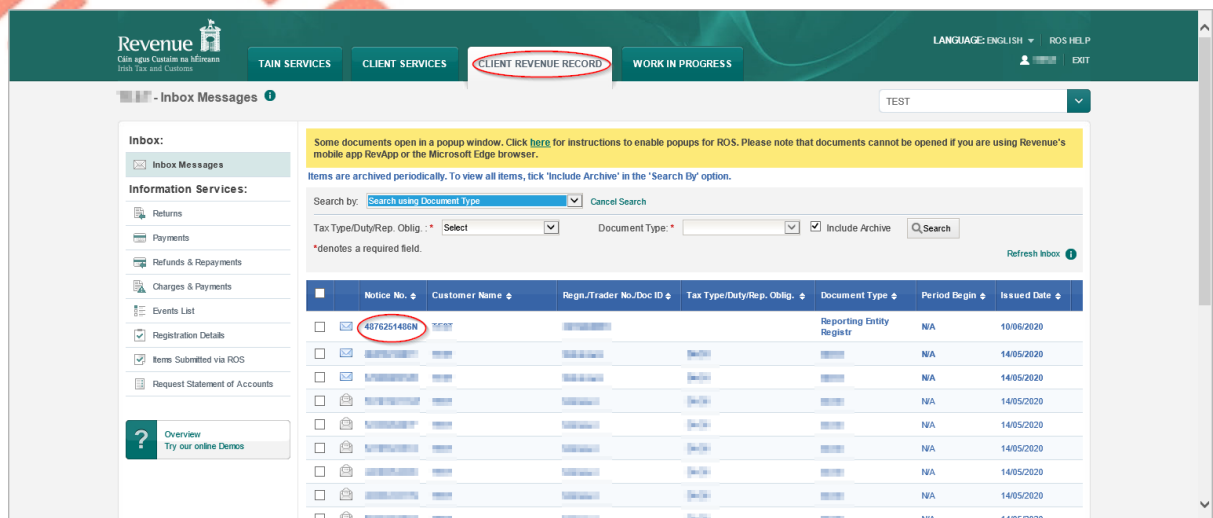


Figure 38: Agent Revenue Record screen

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

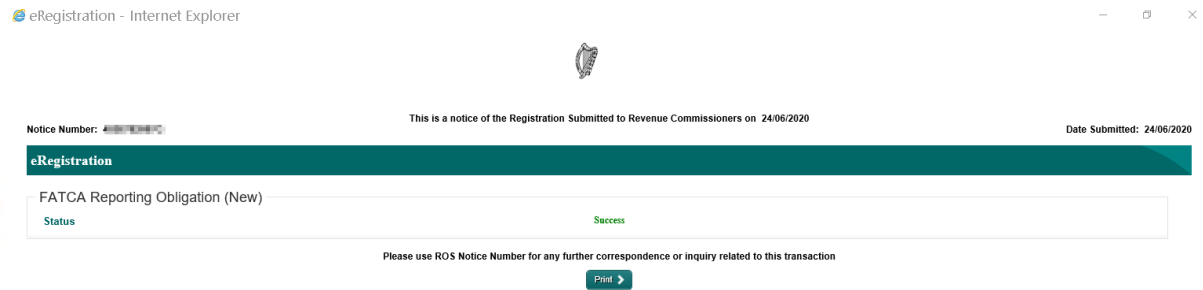


Figure 39: Agent confirmation screen

- ❖ After completion of this process, the agent should allow up to 3 working days to update.

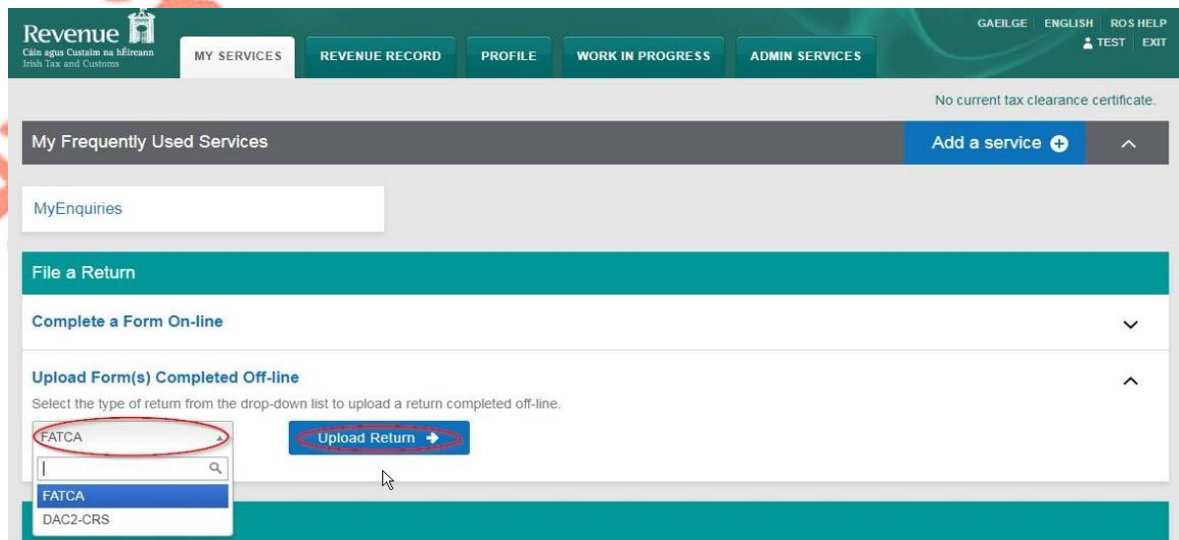
3. Section 3 – Customer Submitting FATCA Returns

The following section details how Customers upload FATCA returns on ROS. Section 3.1 details uploading Nil FATCA returns, Section 3.2 details uploading XML files.

XML Nil Returns may also be uploaded. Please refer to [FATCA XML Schema Guide \(V2.0\)](#)

3.1 Customer Submitting Nil FATCA Return.

1. Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “FATCA” from the drop-down list. Click “Upload Return”.



The screenshot shows the Revenue ROS user 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. On the right side of the navigation bar, there are language options (GAELIGE, ENGLISH) and ROS HELP, along with TEST and EXIT buttons. Below the navigation bar, there is a message: "No current tax clearance certificate." The main content area is titled "My Frequently Used Services" and includes a search box for "MyEnquiries". The "File a Return" section is expanded, showing "Complete a Form On-line" and "Upload Form(s) Completed Off-line". Under "Upload Form(s) Completed Off-line", there is a prompt: "Select the type of return from the drop-down list to upload a return completed off-line." A drop-down menu is open, showing "FATCA" as the selected option, with "FATCA" and "DAC2-CRS" as other visible options. To the right of the drop-down menu is a blue button labeled "Upload Return" with a right-pointing arrow.

Figure 40: Customer upload FATCA return screen

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.¹ This checkbox is also relevant for selection of the Nil return option.

2. Tick election box if applicable. Click "Submit Nil Return".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP
EXIT

ROS Upload

Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014
Check here if you wish to make election

Add File(s)
Remove All

To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.
To remove all files from the list click the "Remove All" button.
To submit a Nil-Return, click on the button below.

Submit Nil Return →

You are using certificate: [Certificate Name]
Enter your password: *
Cancel Upload File(s) →

0%

* Denotes a required field.

Figure 41: Customer submit Nil return screen

¹ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the Tax and Duty Manual (TDM) [Part 38-03-22](#) FATCA guidance notes.

- Information for the nil return will be auto generated from registration as shown below. Select “Address Country Code” from the drop-down list. (This is a mandatory field). Tick “I wish to submit a nil-return based on the above details”. Click “Submit”.

Revenue
The Revenue Service of Ireland
TAX AND CUSTOMS

FATCA Nil Return

Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf.

Global Intermediary Identification Number: [Input field]

Reporting Period Start Date: 01-01-2018

Reporting Period End Date: 31-12-2018

Country of Tax Residence: Ireland

Name: [Input field]

*** Filer Category:** Please Select

*** Address CountryCode:** Please Select

Address: [Input field]

I wish to submit a nil-return based on the above details.

Back **Submit**

Figure 42: Customer Nil return auto populated screen

4. Enter Password, click “Sign and Submit”.

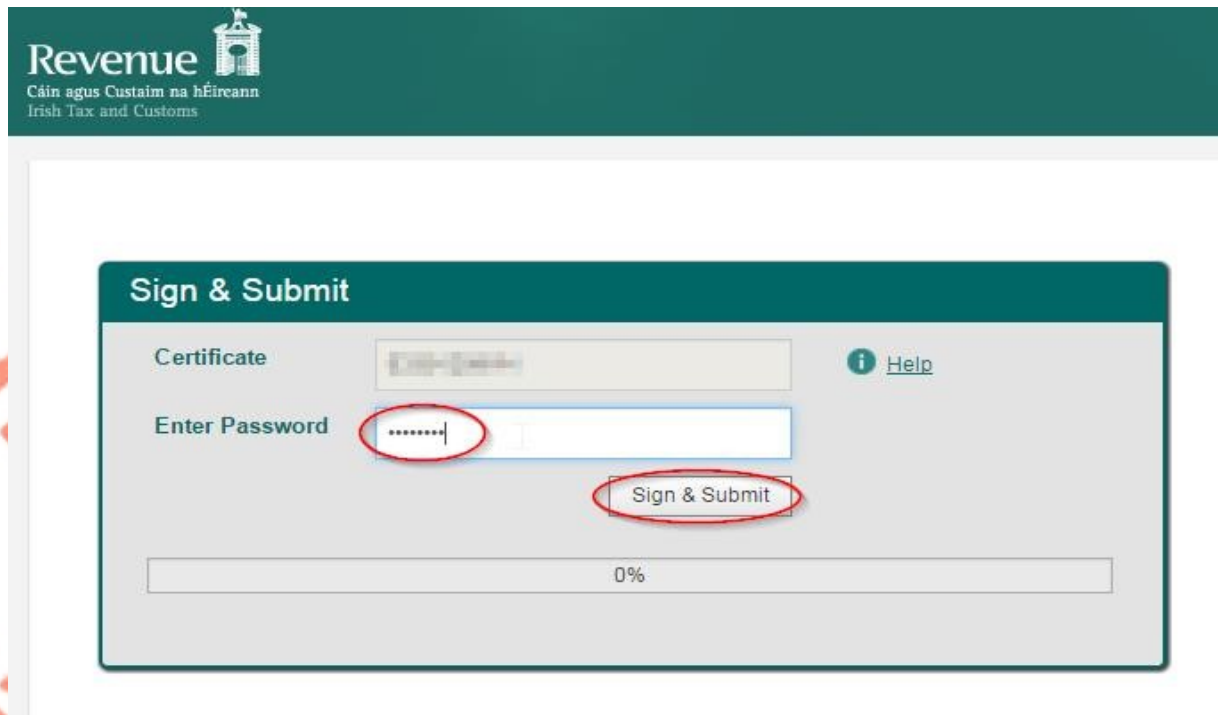


Figure 43: Customer sign and submit screen

5. The following confirmation screen is shown. Click “Go to ROS” to return to Revenue Record.



Figure 44: Customer Nil return confirmation screen

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

Revenue Record

LANGUAGE: ENGLISH ROS HELP

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. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

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

Search by: Search using Document Type Cancel Search

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

*denotes a required field. Refresh Inbox

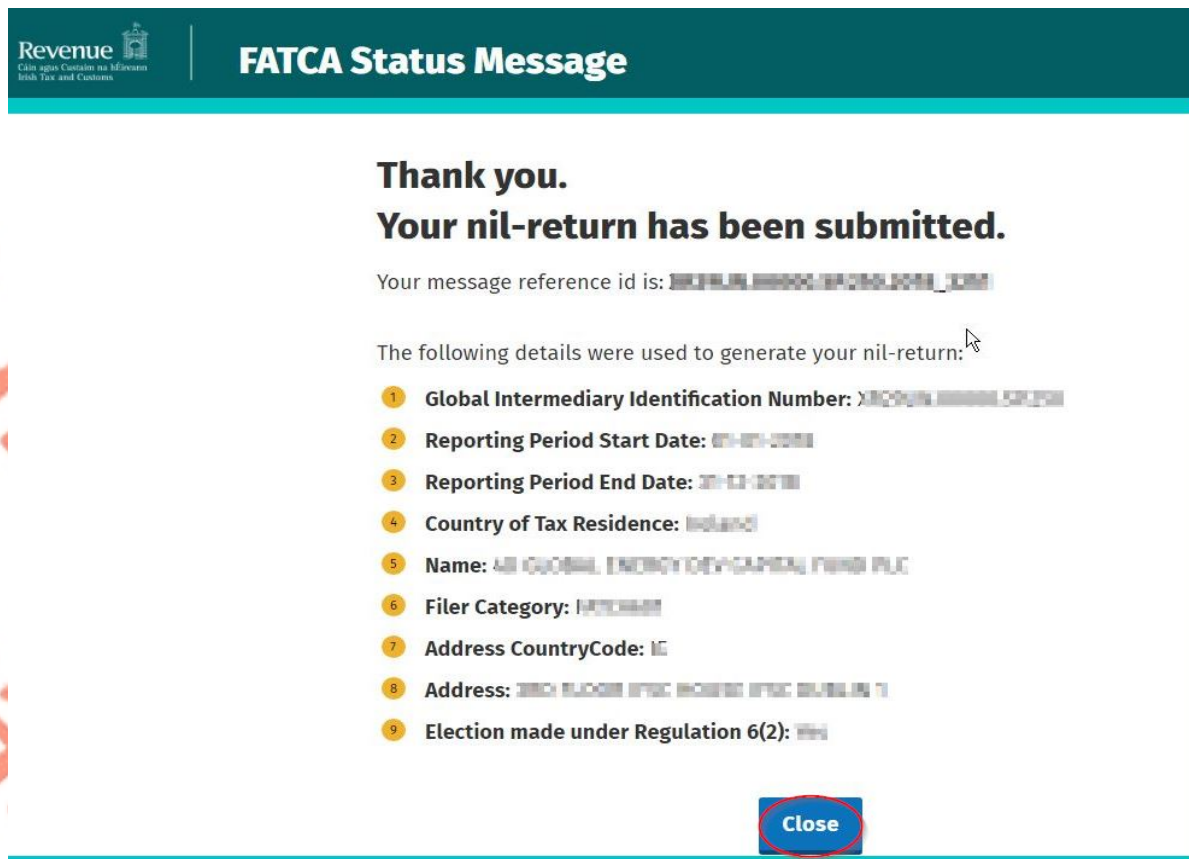
Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
5993991673Q			FATCA	FATCA	NA	24/06/2020
4242399549J				Reporting Entity Registr	NA	23/06/2020

Archive Export Print

Revenue Home ROS Help Accessibility Certificate Policy and Practice Statements Privacy Policy Terms & Conditions

Figure 45: Customer Revenue Record screen

- Click "Close" to return to Revenue Record.



Revenue
Clár agus Cúisín na hÉireann
Irish Tax and Customs

FATCA Status Message

Thank you.
Your nil-return has been submitted.

Your message reference id is: **XXXXXXXXXXXXXXXXXXXX**

The following details were used to generate your nil-return:

- 1 **Global Intermediary Identification Number:** XXXXXXXXXXXXXXX
- 2 **Reporting Period Start Date:** 01-01-2018
- 3 **Reporting Period End Date:** 31-12-2018
- 4 **Country of Tax Residence:** Ireland
- 5 **Name:** ABC GLOBAL ENERGY DEV CAPITAL FUND PLC
- 6 **Filer Category:** INTERMEDI
- 7 **Address CountryCode:** IE
- 8 **Address:** 123 BLK 456 ST WINDY STC DUBLIN 1
- 9 **Election made under Regulation 6(2):** YES

Close

Figure 46: Customer return status message screen

3.2 Customer Submitting FATCA XML File²

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

1. Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “FATCA” from the drop-down list. Click “Upload Return”.

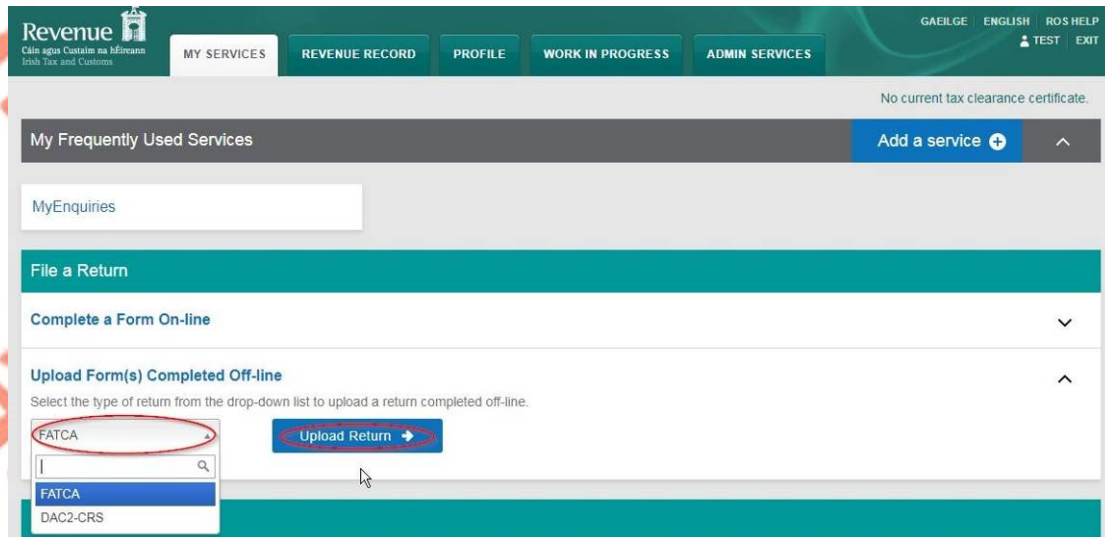


Figure 47: Customer upload return screen

² Further information on the [FATCA XML Schema Guide \(V2.0\)](#).

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.³ This checkbox is also relevant for the selection of the Nil return option.

2. Tick election box if applicable. Click “Add File”, select file from computer storage. Enter ROS password and click “Upload File”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAELGE ENGLISH ROS HELP TEST EXIT

ROS Upload

Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014.
Check here if you wish to make election

Add File(s)
Remove All

To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.
To remove all files from the list click the "Remove All" button.
To submit a Nil-Return, click on the button below.

Submit Nil Return →

You are using certificate: [Certificate Name]
Enter your password: * [Password Field]
Cancel Upload File(s) →

0%

* Denotes a required field.

Figure 48: Customer add file screen

3. The following confirmation screen appears. Click “Finished”. The Customer is directed back to My Services page.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAELGE ENGLISH ROS HELP TEST EXIT

ROS Upload

Thank you for your submission

The following files were uploaded **successfully**. Please check your ROS inbox shortly for confirmation.

File	Status	Document ID
FATCA-CarrT.xml	UPLOADED	4711575587

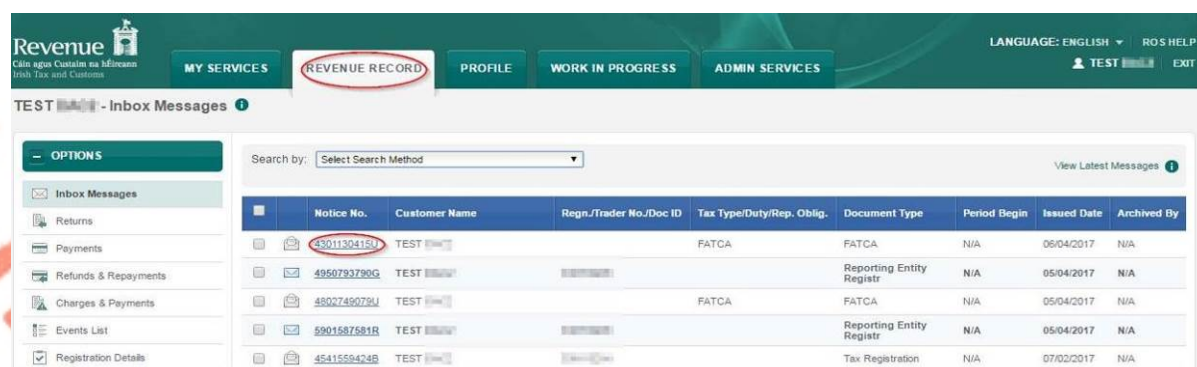
Upload more files Finished

Revenue Home ROS Help Exit Accessibility Sites at Design Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 49: Customer ROS upload confirmation screen

³ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes.

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



Revenue
Cáin agus Cúistín na hÉireann
Irish Tax and Customs

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

LANGUAGE: ENGLISH ROS HELP TEST TEST EXT

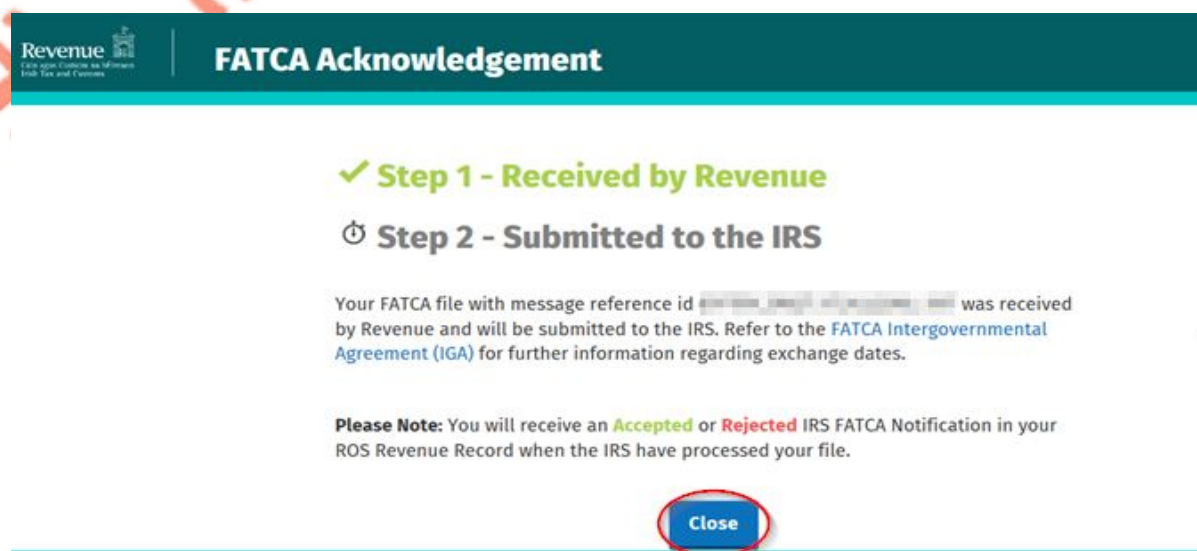
TEST - Inbox Messages

Search by: Select Search Method View Latest Messages

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
4301130415U	TEST		FATCA	FATCA	N/A	06/04/2017	N/A
4860793790G	TEST			Reporting Entity Registr	N/A	05/04/2017	N/A
4802745075GJ	TEST		FATCA	FATCA	N/A	05/04/2017	N/A
5901587581R	TEST			Reporting Entity Registr	N/A	05/04/2017	N/A
4541556424B	TEST			Tax Registration	N/A	07/02/2017	N/A

Figure 50: Customer Revenue Record screen

- Click "Close" to exit and return to Revenue Record screen.



Revenue
Cáin agus Cúistín na hÉireann
Irish Tax and Customs

FATCA Acknowledgement

✓ **Step 1 - Received by Revenue**

⌚ **Step 2 - Submitted to the IRS**

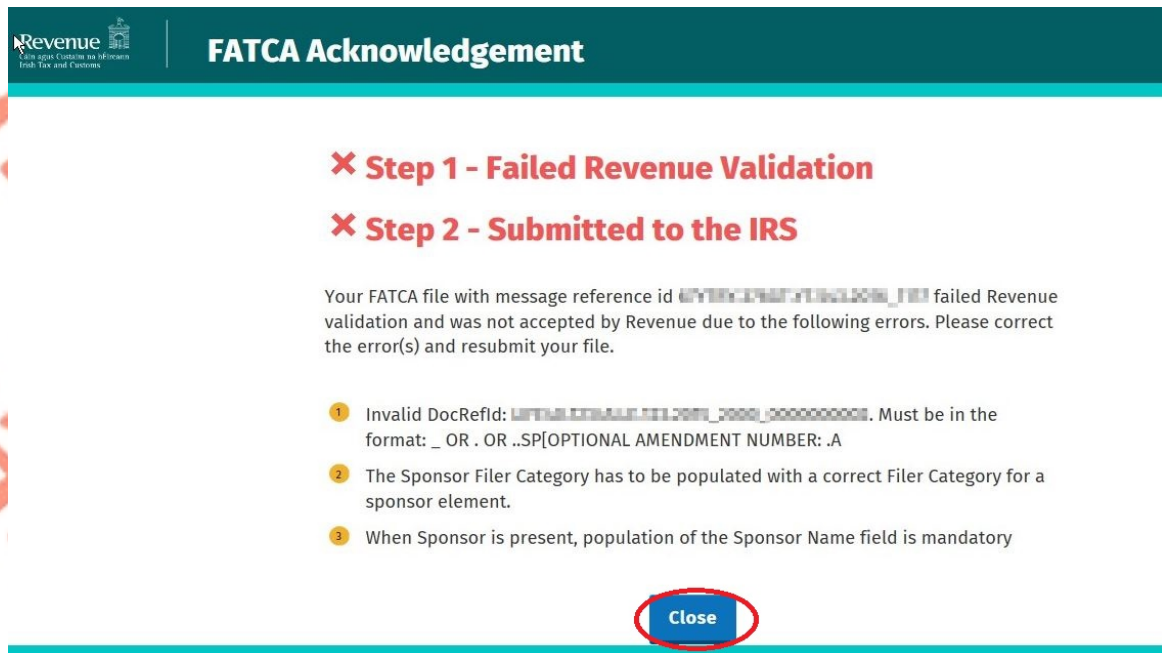
Your FATCA file with message reference id [REDACTED] was received by Revenue and will be submitted to the IRS. Refer to the [FATCA Intergovernmental Agreement \(IGA\)](#) for further information regarding exchange dates.

Please Note: You will receive an **Accepted** or **Rejected** IRS FATCA Notification in your ROS Revenue Record when the IRS have processed your file.

Close

Figure 51: Customer FATCA acknowledgement screen

6. Where a FATCA file submission fails, the screen at Figure 53 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click “Close” to return to My Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.



The screenshot shows a dark teal header with the Revenue logo on the left and the title "FATCA Acknowledgement" in white. Below the header, the main content area has a white background. It features two red "X" icons followed by the text "Step 1 - Failed Revenue Validation" and "Step 2 - Submitted to the IRS". A paragraph of text explains that the FATCA file failed validation due to errors and provides instructions to correct them. A list of three numbered items details the errors: 1. Invalid DocRefId, 2. Missing Sponsor Filer Category, and 3. Mandatory Sponsor Name. At the bottom center, a blue "Close" button is circled in red.

Revenue
Can you Customs and Excise
and Tax and Customs

FATCA Acknowledgement

✘ Step 1 - Failed Revenue Validation

✘ Step 2 - Submitted to the IRS

Your FATCA file with message reference id `XXXXXXXXXXXXXXXXXXXX` failed Revenue validation and was not accepted by Revenue due to the following errors. Please correct the error(s) and resubmit your file.

- 1 Invalid DocRefId: `XXXXXXXXXXXXXXXXXXXX`. Must be in the format: `_OR . OR ..SP[OPTIONAL AMENDMENT NUMBER: .A`
- 2 The Sponsor Filer Category has to be populated with a correct Filer Category for a sponsor element.
- 3 When Sponsor is present, population of the Sponsor Name field is mandatory

Close

Figure 52: Customer FATCA acknowledgement screen

7. Following exchange of the FATCA file with the IRS, a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click “Close” to return to the My Services screen.

Revenue
Cuidado, Cuidado no Fisco
Irish Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the IRS**

Your FATCA file with message reference id [REDACTED] has been **ACCEPTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: NVF
File Type: NEW
Financial Institution Count: 1
Record Count: 1
Duplicate Account report Count: 0
Non-Duplicate Account report Count: 1
Pooled report Count: 0

Close

Figure 53: Customer FATCA acknowledgement screen

8. Following exchange of the FATCA file with the IRS, if a notification is displayed detailing that the FATCA file has been rejected by the IRS, the user should return to the My Services screen, rectify the issues outlined and subsequently re-submit the XML file.

Each error also contains an instruction stating: “**Action Due Date:** Correct the errors within 120 days of the date of this notice.”

Revenue
Cúla agat Caraidh sa Eilinn
With Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the IRS**

Your FATCA file with message reference id [REDACTED] has been **REJECTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: [REDACTED]

Reporting FI Name: [REDACTED]

Potential Effect Information: Failure to correct errors by the date required may result in a determination by the IRS that the Financial Institution has defaulted under its FFI Agreement and/or is in Significant Non-Compliance with the terms of the IGA.

● **Record Error code: 8007**

Field Error: Account Holder Individual TIN not in IRS specified format, contains only one character repeated

Field Name: ReportingGroup/AccountReport/AccountHolder/Individual/TIN

Report Type: ACCOUNT_REPORT

Doc Type: FATCA_I

Doc Ref Id: [REDACTED]

Action Text: Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the Doc Refid and a CorrMessageRefID that matches the MessageRefID for the original(s) record submitted for which the IRS is requesting a correction and post the file with corrected records to IDES. If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.

Action Due Date: Correct the errors within 120 days of the date of this notice.

Figure 54: Customer FATCA acknowledgement screen

4. Section 4 – Agent Submitting FATCA Returns

The following section details how Agents upload FATCA returns on ROS.

Section 4.1 details uploading NIL FATCA return, Section 4.2 details uploading XML Data returns.

XML Nil Returns may also be uploaded. Please refer to [FATCA XML Schema Guide \(V2.0\)](#)

4.1 Agent Submitting Nil FATCA Return.

1. Agent logs on to ROS, search for Client using Client Search or Client List.

“Reporting Obligations” must be ticked.

The screenshot shows the Revenue Client Search interface. At the top, there are navigation tabs: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is active. Below the navigation, there is a 'Find Clients' section with the following components:

- Client Search:** A search by registration number section. It includes radio buttons for 'Tax Registrations' and 'Reporting Obligations' (which is selected). Below this is a dropdown menu set to 'FATCA' and an input field for 'Enter registration no.' with a 'Search' button.
- Your Client List:** A section for viewing and exporting client lists. It includes a 'View Client List' button and an 'Export Client List' button. Below this is an 'Enter date' input field and a 'Display' button.
- Last 10 Clients Accessed:** A list of client names with expand/collapse icons.

Figure 55: Agent Client search screen

2. In the section marked “Upload Form(s) Completed Off-Line”, select FATCA from the dropdown list and click “Upload Return”.

The screenshot shows the Revenue FATCA file upload interface. At the top, there are navigation tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation, there is a 'File a Return' section with the following components:

- Complete a Form Online:** A collapsed section.
- Upload Form(s) Completed Offline:** An expanded section. It includes a dropdown menu set to 'FATCA' and an 'Upload Return' button.

Figure 56: Agent FATCA file upload screen

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.⁴ This checkbox is also relevant for the selection of the Nil return option.

3. Tick election box if applicable. Click "Submit Nil Return".

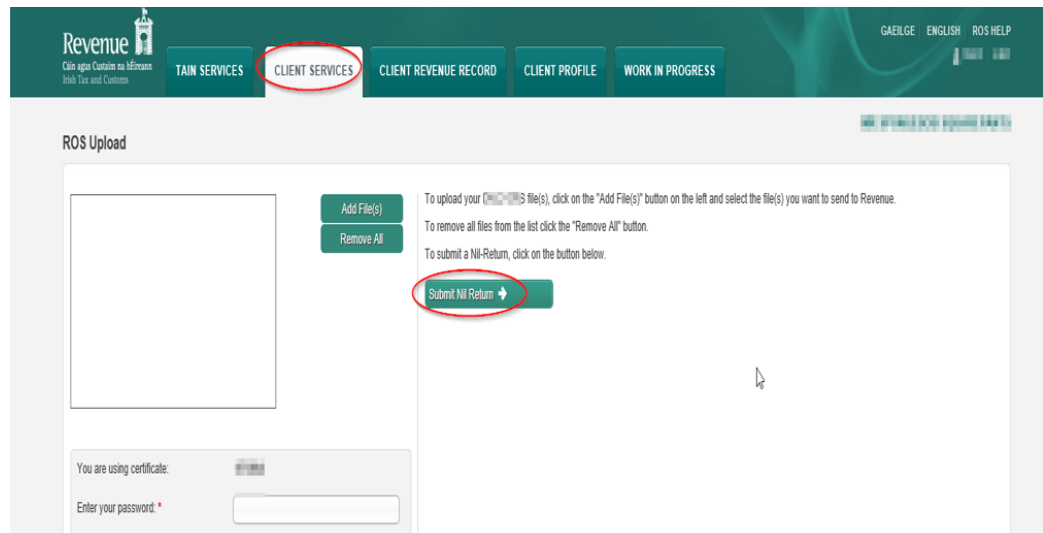


Figure 57: Agent FATCA add file screen

⁴ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes

- Information for the Nil return will be auto generated from registration as shown below. Select Filer Category from drop-down list. Select "Address Country Code" from drop-down list. (These are mandatory fields). Tick "I wish to submit a nil-return based on the above details". Click "Submit".

Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

Global Intermediary Identification Number: [REDACTED]

Reporting Period Start Date: 01-01-2018

Reporting Period End Date: 31-12-2018

Country of Tax Residence: Ireland

Name: [REDACTED]

*** Filer Category:** Please Select

*** Address CountryCode:** Please Select

Address: [REDACTED]

I wish to submit a nil-return based on the above details.

Back **Submit**

Figure 58: FATCA Nil return auto populated screen

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

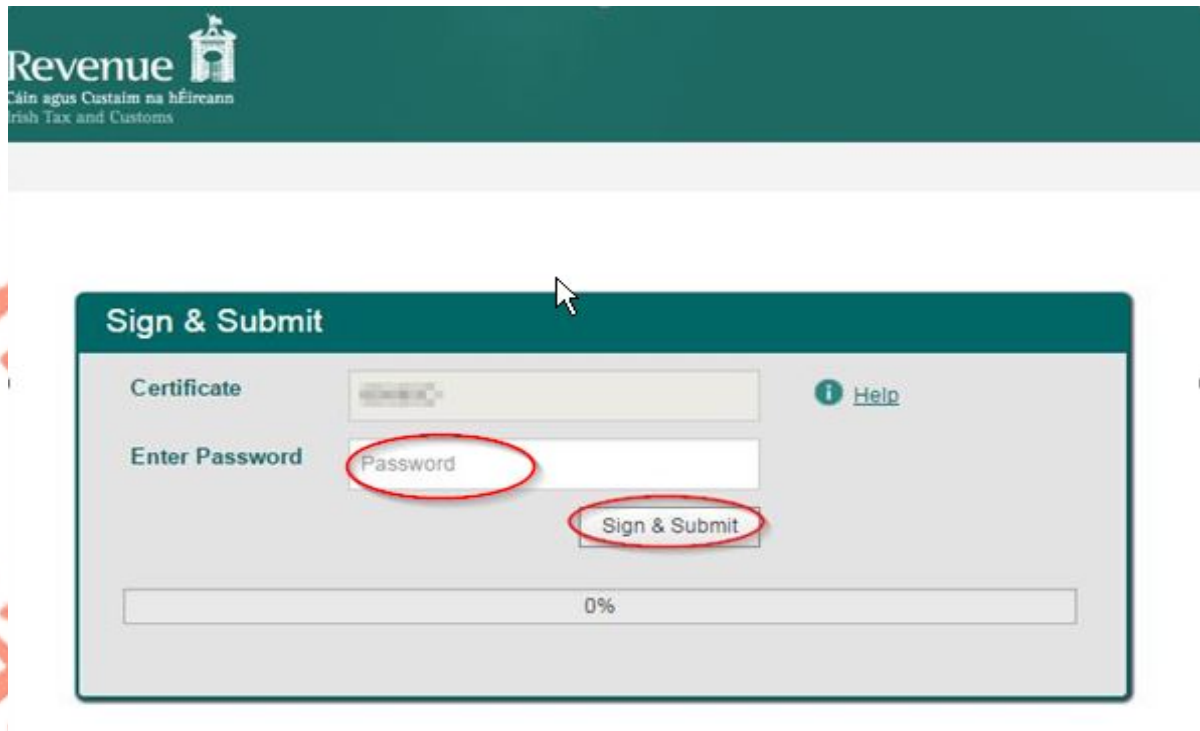


Figure 59: Agent sign and submit screen

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

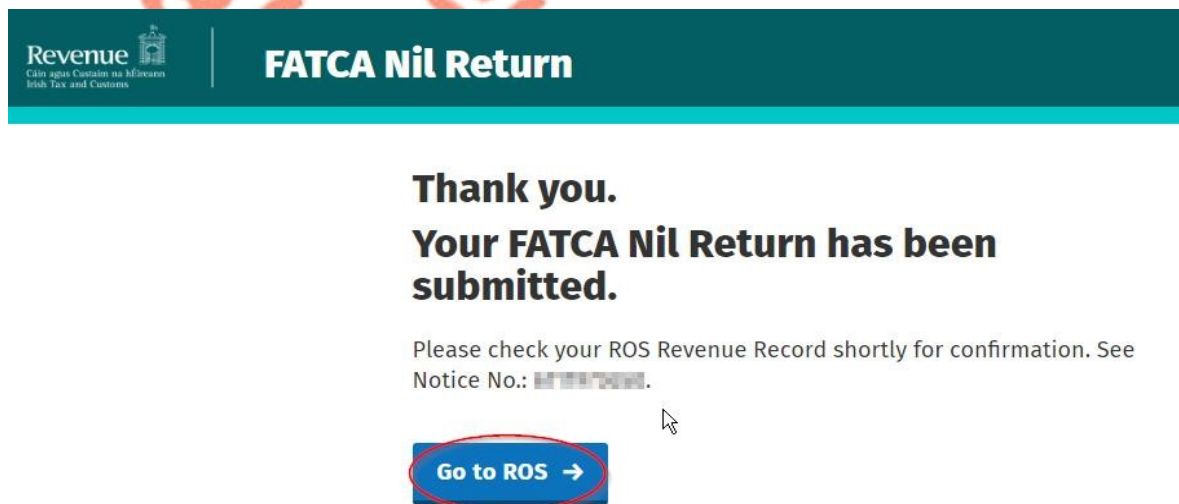


Figure 60: Agent file submitted confirmation screen

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

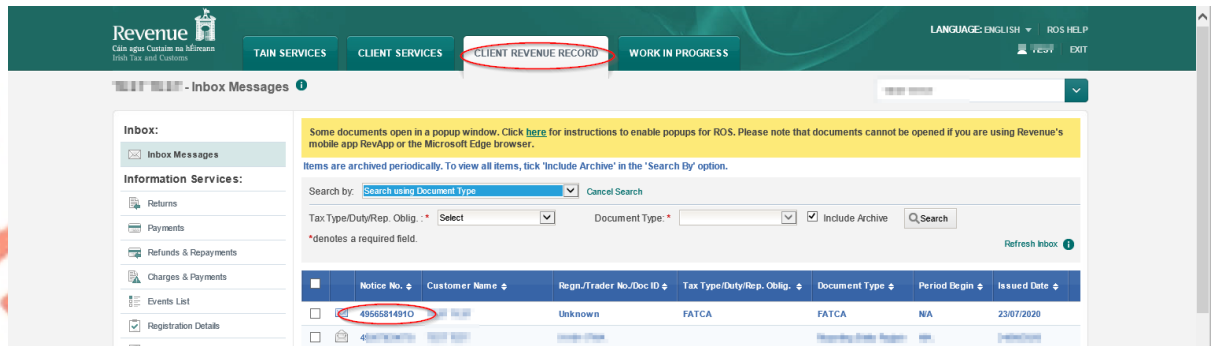


Figure 61: Agent Revenue Record screen

8. The following notice appears which the Agent may wish to print for their records. Click "Close" to return to Revenue Record.

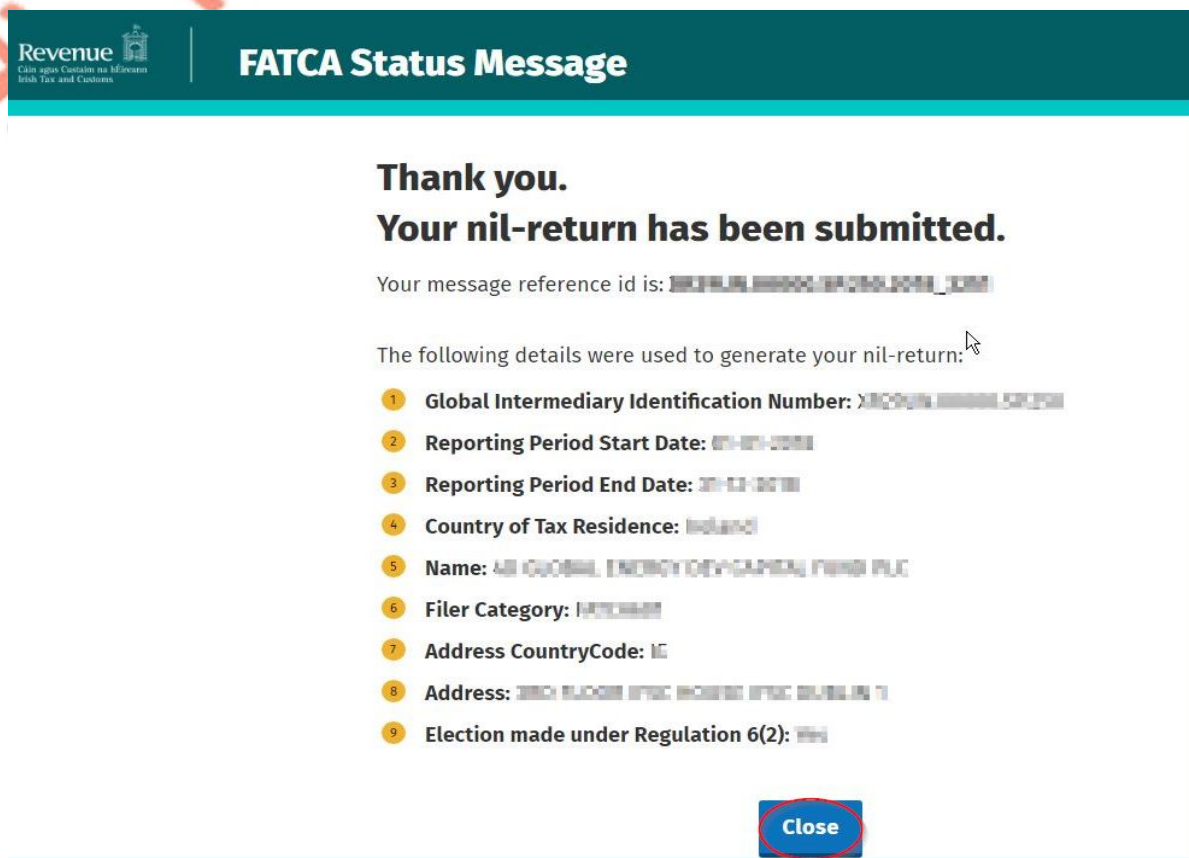


Figure 62: Agent confirmation screen

4.2 Agent Submitting FATCA XML File⁵

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

1. Agent logs on to ROS, search for Client using Client Search or Client List.
"Reporting Obligations" must be ticked.

The screenshot shows the 'Find Clients' interface. At the top, the 'CLIENT SERVICES' tab is active. Below it, the 'Client Search' section has two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter selected. A dropdown menu is set to 'FATCA'. There is an input field for 'Enter registration no.' and a 'Search' button. To the right, the 'Your Client List' section has 'View Client List' and 'Export Client List' buttons. Further right, there is a 'Last 10 Clients Accessed' list.

Figure 63: Agent Client list screen

2. In the section marked "Upload Form(s) Completed Off-Line", select FATCA from the dropdown list and click "Upload Return".

The screenshot shows the 'File a Return' interface. The 'CLIENT SERVICES' tab is active. Under the 'Upload Form(s) Completed Offline' section, there is a dropdown menu set to 'FATCA' and an 'Upload Return' button.

Figure 64: Agent Upload return screen

⁵ Further information on the [FATCA XML Schema Guide \(V2.0\)](#).

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.⁶ This checkbox is also relevant for the selection of the Nil return option.

3. Tick election box if applicable. Click “Add File”, select file from computer storage. Enter ROS Password and click “Upload File”.

The screenshot shows the 'ROS Upload' interface. At the top, there is a navigation bar with 'CLIENT SERVICES' highlighted. Below it, a message states: 'Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014. Check here if you wish to make election.' A checkbox is present next to this message. Below the message, there are two buttons: 'Add File(s)' and 'Remove All'. To the right, instructions state: 'To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.' A 'Submit Nil Return' button is visible. Below this, there is a section for password entry: 'You are using certificate: [redacted] Enter your password: *'. There are 'Cancel' and 'Upload File(s)' buttons. A progress bar shows '0%'. At the bottom, there are links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 65: Agent add file screen

4. The following confirmation screen appears. Click “Finished”. The Agent is directed back to Client Services page.

The screenshot shows the 'ROS Upload' confirmation screen. It displays a message: 'Thank you for your submission. The following files were uploaded successfully. Please check your ROS inbox shortly for confirmation.' Below this is a table with the following data:

File	Status	Document ID
newnilfireport.xml	UPLOADED	5552032569

At the bottom of the table, there are two buttons: 'Upload more files' and 'Finished'. The 'Finished' button is circled in red. At the bottom of the page, there are links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 66: Agent ROS upload confirmation screen

⁶ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes.

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

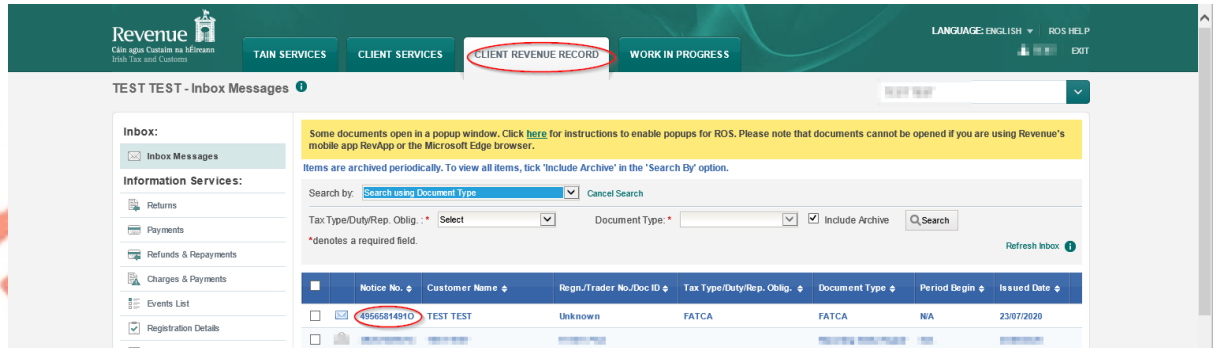


Figure 67: Agent Revenue Record screen

- The following notice appears which the Agent may wish to print for their records. Click "Close" to exit and return to Client Revenue Record screen.

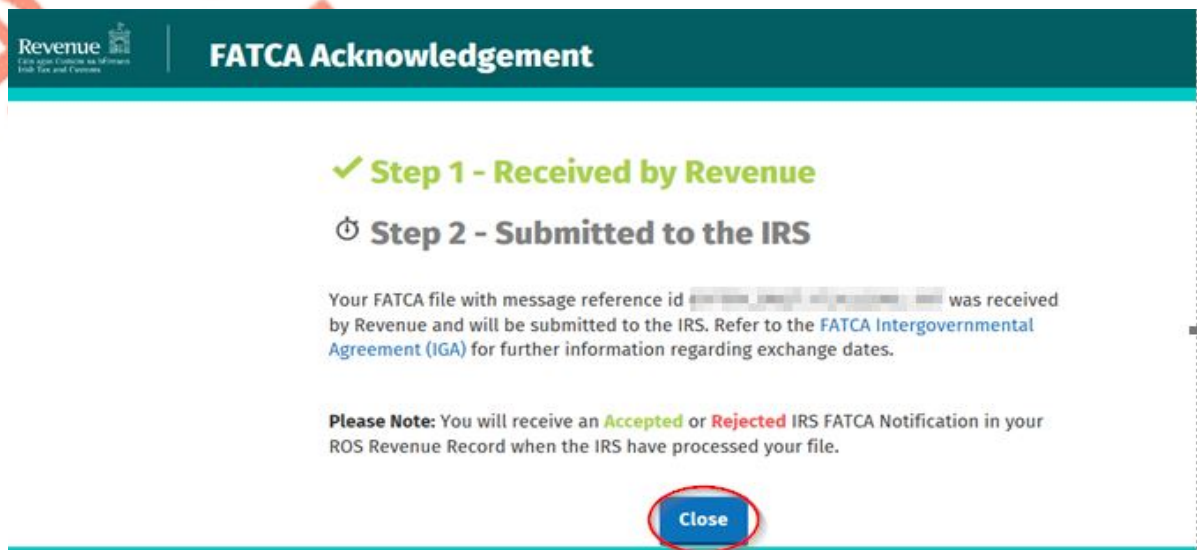
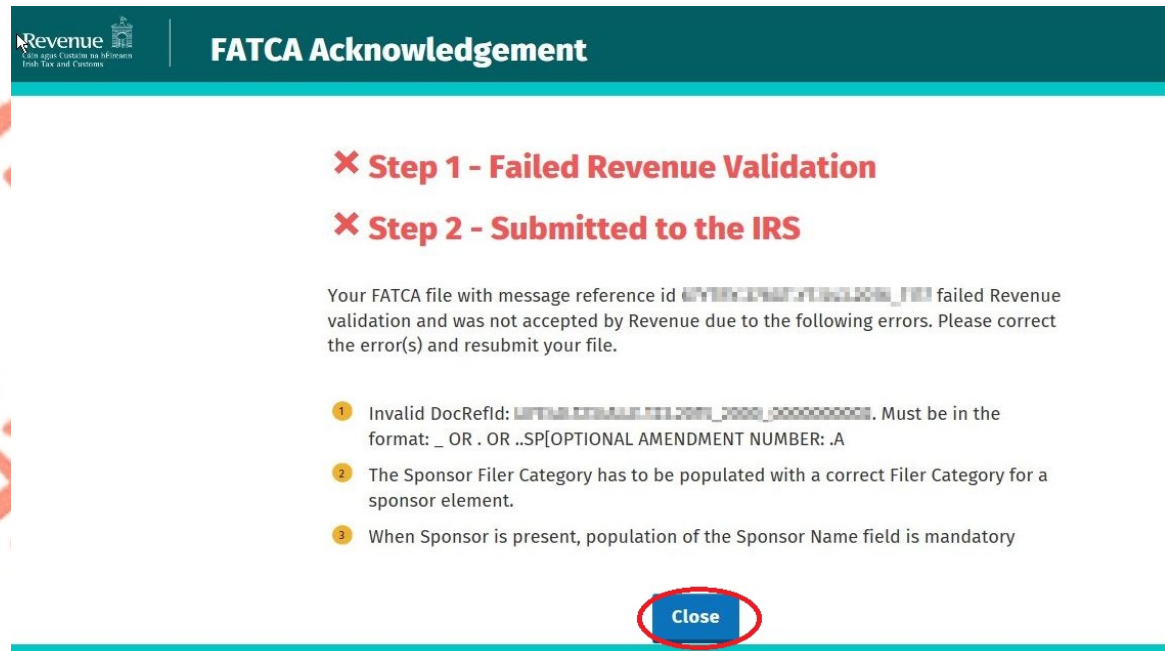


Figure 68: Agent FATCA acknowledgement screen

7. Where a FATCA file submission fails, the screen at Figure 69 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click “Close” to return to Tain Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.



The screenshot displays the 'FATCA Acknowledgement' screen. At the top left is the Revenue logo with the tagline 'Your agent. Customs and Excise. Irish Tax and Customs'. The main heading is 'FATCA Acknowledgement'. Below this, two red 'X' icons mark the steps: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the IRS'. A paragraph explains that the FATCA file failed validation and was not accepted by Revenue. A list of three error points follows: 1. Invalid DocRefId, 2. Missing Sponsor Filer Category, and 3. Missing Sponsor Name. A blue 'Close' button is circled in red at the bottom right.

Revenue
Your agent. Customs and Excise.
Irish Tax and Customs

FATCA Acknowledgement

✘ **Step 1 - Failed Revenue Validation**

✘ **Step 2 - Submitted to the IRS**

Your FATCA file with message reference id `6P78KCP4M7J782L30M_101` failed Revenue validation and was not accepted by Revenue due to the following errors. Please correct the error(s) and resubmit your file.

- 1 Invalid DocRefId: `10P78KCP4M7J782L30M_1000_0000000000`. Must be in the format: `_OR . OR .SP[OPTIONAL AMENDMENT NUMBER: .A`
- 2 The Sponsor Filer Category has to be populated with a correct Filer Category for a sponsor element.
- 3 When Sponsor is present, population of the Sponsor Name field is mandatory

Close

Figure 69: Agent FATCA acknowledgement screen

8. Following exchange of the FATCA file with the Internal Revenue Service (IRS), a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click "Close" to return to the Tain Services screen.

Revenue
Cite again. Contact us 18 months
from Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the IRS**

Your FATCA file with message reference id [REDACTED] has been **ACCEPTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: NVF
File Type: NEW
Financial Institution Count: 1
Record Count: 1
Duplicate Account report Count: 0
Non-Duplicate Account report Count: 1
Pooled report Count: 0

Close

Figure 70: Agent FATCA acknowledgement screen

9. Following exchange of the FATCA file with the IRS, if a notification is displayed detailing that the FATCA file has been rejected by the IRS, the Agent should return to the Tain Services screen, rectify the issues outlined and subsequently re-submit the XML file.

Each error also contains an instruction stating: “**Action Due Date:** Correct the errors within 120 days of the date of this notice.”

Revenue
Cala aca Carabio, na Edmann
K&A Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the IRS**

Your FATCA file with message reference id [REDACTED] has been **REJECTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: [REDACTED]

Reporting FI Name: [REDACTED]

Potential Effect Information: Failure to correct errors by the date required may result in a determination by the IRS that the Financial Institution has defaulted under its FFI Agreement and/or is in Significant Non-Compliance with the terms of the IGA.

● **Record Error code:** 8007

Field Error: Account Holder Individual TIN not in IRS specified format, contains only one character repeated

Field Name: ReportingGroup/AccountReport/AccountHolder/Individual/TIN

Report Type: ACCOUNT_REPORT

Doc Type: [REDACTED]

Doc Ref Id: [REDACTED]

Action Text: Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the Doc Refid and a CorrMessageRefID that matches the MessageRefID for the original(s) record submitted for which the IRS is requesting a correction and post the file with corrected records to IDES. If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.

Action Due Date: Correct the errors within 120 days of the date of this notice.

Figure 71: Agent FATCA acknowledgement screen

5. Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

This step is only relevant if the Customer is not already registered for ROS.

The Customer must register for ROS using the Tax Registration Number provided by Revenue. If the Customer does not have a Tax Registration Number but has a FATCA Reporting Obligation in Ireland please see Section 5.2 in order to obtain a Reporting Entity Number.

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

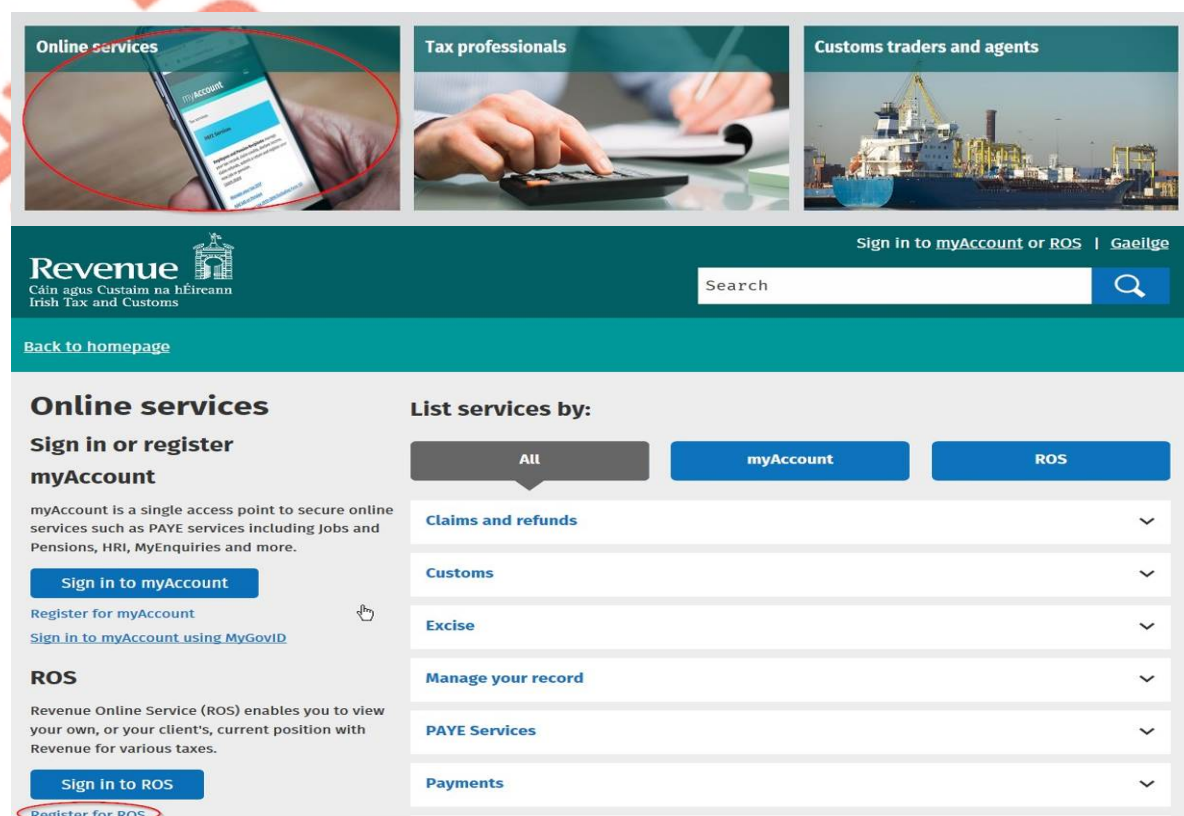


Figure 72: Revenue website screen

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**

5.2 Register as a Reporting Entity

This is a Customer that is only being registered with Revenue in order to file Reporting Obligations (i.e. they have no tax obligations in Ireland).

If the Customer does not have a Tax Reference number and is not registered for ROS, but is obliged to fulfil a FATCA Reporting Obligation, the Customer must register with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer registers as a Reporting Entity, it will only be able to fulfil its FATCA Reporting Obligations, that is, it is not required to file tax returns e.g. Corporate Tax returns.

In order to register as a Reporting Entity, the Customer must contact VIMA on +353 42 9353337. The Customer will be issued with a Reporting Entity Registration Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).

6. Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

A Reporting Entity is created only in cases where the Customer has no tax obligations in Ireland but needs to register with Revenue in order to fulfil their Reporting Obligations.

If the Customer does not have a Tax Reference Number and is not registered on ROS but is obliged to register on ROS to fulfil a FATCA Reporting Obligation, the Agent must register the Customer with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer is registered as a Reporting Entity, the Customer will only be able to fulfil its FATCA Reporting obligations, that is, the Customer is not required to file tax returns e.g. Corporate Tax returns. Where a Client already has an Irish Tax Registration Number or Reporting Entity Number, this option should not be used as it will create duplicate filing obligations.

When an Agent is registering a Customer as a Reporting Entity for FATCA Reporting purposes, it is possible for an Agent to register a FATCA Reporting Obligation at the same time. The process is set out in steps 6.1.1 to 6.1.12 below.

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

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

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via **MyEnquiries**, selecting **AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

1. Log into ROS.
2. On the “Tain Services” tab, select “Register New Reporting Customer”.

The screenshot shows the Revenue ROS Agent Client search screen. The top navigation bar includes the Revenue logo and tabs for TAIN SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. The TAIN SERVICES tab is highlighted. The main content area is divided into several sections:

- Find Clients:** This section allows users to search for clients by registration number or name. 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.", and "Enter surname", each with a "Search" button. A "Your Client List" section provides buttons for "View Client List" and "Export Client List", and an option to "Display" clients from a certain date.
- Manage Tax Registrations:** This section includes "Manage Client Registrations" and "Register New Revenue Customer". The "Manage Client Registrations" section has radio buttons for "Tax Registrations" (selected) and "Reporting Obligations", and input fields for "Select a tax type...", "Enter registration no.", "Enter name", and "Select tax type...", with a "Manage" button. The "Register New Revenue Customer" section has a "Register New Revenue Customer" button and a "Register New Reporting Entity" button.
- Properties:** This section includes "Find Properties" with "View Property List" and "Export Property List" buttons.
- Upload Form(s) Completed Offline:** This section includes a "Select a return type..." dropdown menu.
- Agent Employer Services:** This section includes links for "Request RPNs by file upload" and "Submit payroll by file upload".
- Other Services:** This section includes links for "MyEnquiries", "Manage Financial Statements", "Upload Multiple Financial Statements", "Trust Register Functions", "P2C Search", "Mobile Access", and "View Property History".

The footer of the page includes "Revenue Home", "ROS Help", "Exit", "Accessibility", "Certificate Policy and Practice Statements", "Privacy Policy", and "Terms & Conditions".

Figure 73: Agent Client search screen

3. Select “FATCA Reporting Obligation” and click “Next”.

Revenue
Clár agus Cúistín na Míreann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

Reporting Entity Registration (1 of 2)

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.

Please note,

- If the customer should be registered for additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected:
 - DAC2-CRS Reporting Obligation
 - DAC4-CBC Reporting Obligation
 - FATCA Reporting Obligation
 - DAC6 Reporting Obligation
 - STR Reporting Obligation

Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 74: Agent Reporting Entity registration screen

4. Enter the required details for the Customer. Click “Next”.

Revenue
Clár agus Cúistín na Míreann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

Reporting Entity Registration (2 of 2) - Reporting Entity Details

* Denotes a required field
Please supply at least one of email address, phone number or mobile number.

Reporting Entity

Reporting Entity name *

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Email Address

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number

Responsible Officer *

Cancel Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 75: Agent Reporting Entity registration screen

5. Enter the “Registration date (i.e. start date of reporting obligation)” in the format DD/MM/YYYY. Enter “Global Intermediary Identification Number (GIIN)”, click “Next”.

Revenue
Céim agus Cúntas do Mhéirceán
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

FATCA Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

GIIN means a Global Intermediary Identification Number assigned to a PFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX XXXXX XXXX. More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>

Global Intermediary Identification Number (GIIN) *

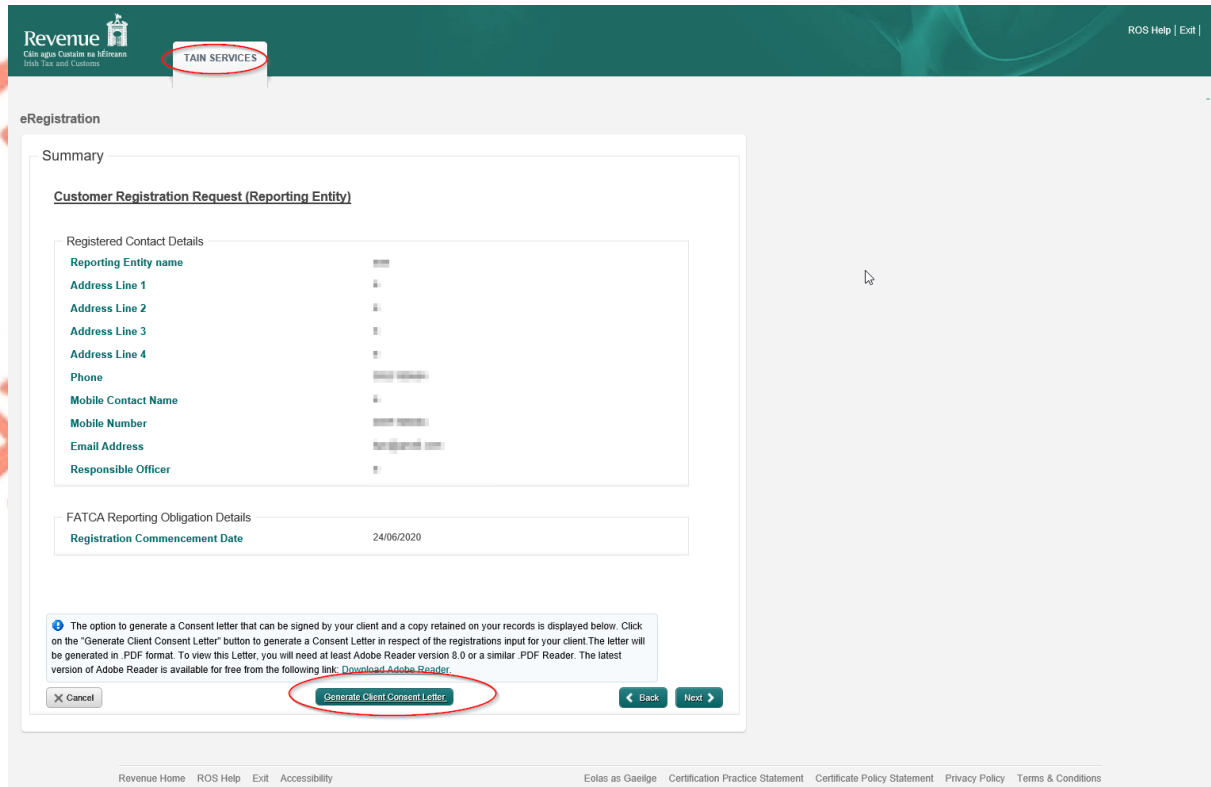
Cancel Back Next

Figure 76: Agent FATCA registration screen

6. Select “Generate Client Consent Letter”.

When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion. Download and save for editing. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).

Once completed, click “Next”.



The screenshot shows the Revenue eRegistration interface. At the top, there is a header with the Revenue logo and 'TAIN SERVICES' in a red circle. Below the header, the page is titled 'eRegistration' and 'Summary'. The main content area is titled 'Customer Registration Request (Reporting Entity)'. It contains two sections: 'Registered Contact Details' and 'FATCA Reporting Obligation Details'. The 'Registered Contact Details' section lists fields such as Reporting Entity name, Address Line 1-4, Phone, Mobile Contact Name, Mobile Number, Email Address, and Responsible Officer. The 'FATCA Reporting Obligation Details' section shows 'Registration Commencement Date' as 24/06/2020. Below these sections, there is a blue information box with a plus icon and text explaining the option to generate a consent letter. At the bottom of this box, there is a red circle around the 'Generate Client Consent Letter' button. Other buttons include 'Cancel', 'Back', and 'Next'. The footer contains links for Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaeilge, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

Figure 77: Agent Client consent letter screen



Test confirms that TEST (██████) is to act as the agent in respect of the following reporting obligations.

Customer Registration Request (Reporting Entity)

FATCA Reporting Obligation (New) _____

Registered Contact Details	_____
Name	Test
Address	
Address1	
Address2	

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

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 78: Agent Client consent letter screen

- To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Select the box “FATCA” and click “Next”.

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

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 79: Agent link attachment screen

- Click “Sign and Submit”.

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 80: Agent sign and submit screen

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

Revenue
Clár agus Cúistín na Míreann
 Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

Return

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

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

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 81: Agent sign and submit password screen

10. The Agent will receive a ROS Acknowledgement and a Notice Number, which the Agent may wish to print for its records. Click “OK”.

Revenue
Clár agus Cúistín na Míreann
 Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

ROS Help | Exit

ROS Acknowledgement TEST -

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

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

To file another Return click on Client Services tab.

To return to TAIN Services click on TAIN Services tab.

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

Notice Number

eRegistration summary:

Action	Status	Comments
Register and Link FATCA	Success	

To return to TAIN Services click on TAIN Services tab

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 82: Agent registration confirmation screen

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

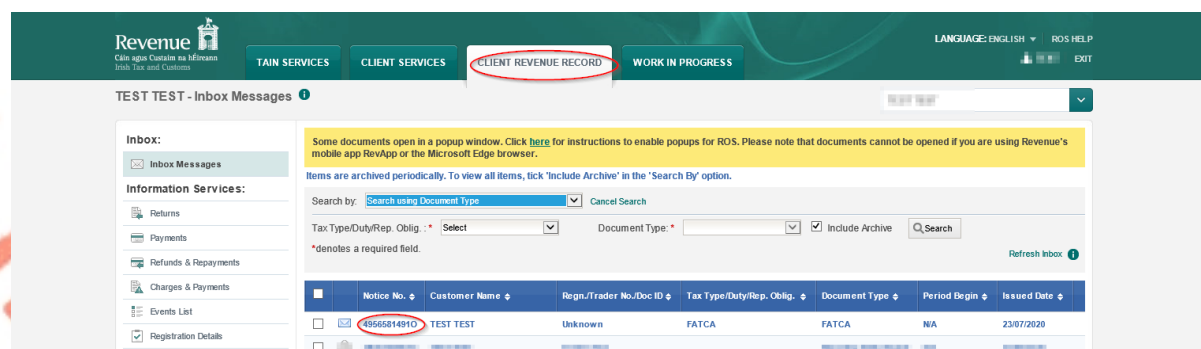


Figure 83: Agent Revenue Record screen

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

Notice Number: 5090330695F This is a notice of the Registration Submitted to Revenue Commissioners on 25/01/2017 Date Submitted: 25/01/2017

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name: Test

Registered Contact Details:

Reporting Entity name	Test
Address Line 1	Add
Address Line 2	Add
Responsible Officer	Tester

FATCA Reporting Obligation Details:

Registration Commencement Date	25/01/2017
--------------------------------	------------

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

[Print >](#)

Figure 84: Agent Reporting Entity registration confirmation screen

- ❖ After completion of process, the agent should allow up to 3 working days for the FATCA reporting entity to be registered.

7. Appendix III – FATCA Additional Schema Guidance

Following the first filing of FATCA returns and exchange with the United States, Revenue wishes to advise Financial Institutions (FI) of the following changes to file validation, which will be applied to the filing Financial Institution of FATCA 2015 financial account information in 2016, and to subsequent filings.

Financial Institutions should note that Revenue will allow a standard naming convention and an alternative naming convention. Financial Institutions should apply one or other of these naming conventions and the two naming conventions cannot be mixed. For example, where a Financial Institution chooses the alternative naming convention for the MessageRefID element (as illustrated at 7.2 below), the alternative naming convention for the DocRefID element (as illustrated at 7.4) must also be used. This is to ensure compliance with the IRS validation of the DOCREFID which must start with the GIIN and followed by a full stop.

FATCA Returns should be based on the [FATCA XML SCHEMA GUIDE \(V2.0\)](#)

7.1 XML schema element reference – MessageRefID

One of the main issues experienced with rejected FATCA XML files was in relation to this field. FI's failed to populate this field or included a reference which was duplicated in other files. Each FATCA XML file submitted by an FI should have a unique value in this field.

For FATCA files submitted to Revenue since 2016, the following naming convention should be applied for the MessageRefID field:

Element	MessageRefID
Datatype:	xsd: string
Pattern:	<Reporting FI GIIN>.<Reporting Year>_<Unique Sequence ID>
Description:	<ul style="list-style-type: none"> • <Reporting FI GIIN> is the GIIN for the reporting FI associated with the reporting group • Period character (.) • <Reporting Year> is the 4-digit reporting year that the data in the file relates to • Underscore • <Unique 4-digit Sequence ID> is a sequence id for each file being uploaded to Revenue. The first file uploaded to Revenue should have a Sequence ID of 0001, and this number should be incremented for each individual file uploaded. The sequence number must be unique within each FATCA year.
Example:	AB012R.00001.ME.372.2015_0001 Where AB012R.00001.ME.372 = Reporting FI GIIN 2015 = Reporting Year 0001 = This is the first file that this FI has uploaded to Revenue

7.2 Alternative MessageRefID Naming Convention

Element	MessageRefID
Datatype:	xsd:string
Pattern:	<TimestampWhenMessageCreated>_<ReportingFIGIIN>
Description:	<ul style="list-style-type: none"> • <TimestampWhenMessageCreated> Timestamp when the message is created in the format: YYYYMMDDTHHMMSSZ • Underscore character (_) • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group
Example:	20160226T093830Z_AB012R.00001.ME.372 Where 20160226T093830Z = TimestampWhenMessageCreated AB012R.00001.ME.372= ReportingFIGIIN

7.3 XML Schema element reference – DocRefID

The IRS recently issued guidance in relation to the format for this field and the format should be applied to filings made from 2016 onwards. As is the case with the MessageRefID element, every record, inside every FATCA XML file submitted by an FI should have a unique value in this field. The following format is required by Revenue for standardised DocRefID's:

Element	DocRefID
Datatype:	xsd: string
Pattern:	<MessageRefID>_<Record Sequence Number> Note: This pattern conforms to the IRS Schema Guidance
Description:	<ul style="list-style-type: none"> • <MessageRefID> is the MessageRefID of the file in which the record appears – format for this outlined above • Underscore (_) • <Record Sequence Number> is a unique 10-digit sequence id that uniquely identifies the record within a particular file. For Example – the 5th record in a particular file should have Record Sequence number 0000000005
Example:	AB012R.00001.ME.372.2015_0001_0000000005 Where AB012R.00001.ME.372 = Reporting FI GIIN 2015 = Reporting Year 0001 = This is the first file that this FI has uploaded to Revenue 0000000005 = Unique 10-digit sequence id that uniquely identifies the record within a particular file.

7.4 Alternative DocRefID Format

The alternative DocRefID format has a different format for the 5 elements that should contain a DocRefId. The 5 elements are:

1. Reporting FI
2. Sponsor
3. Intermediary
4. Account Report
5. Nil Report

1. Reporting FI DocRefId Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.RF<SequenceNumber> [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .RF • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER:. A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	<p>Original: AB012R.00001.ME.372.2015.RF1</p> <p>Amendment: AB012R.00001.ME.372.2015.RF1.A1</p>

2. Sponsor DocRefId Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<SponsoringFIGIIN>.<ReportingYear>.SP<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <SponsoringFIGIIN> is the GIIN in the Sponsor element. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .SP • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.999.2015.SP1 Amendment: AB012R.00001.ME.999.2015.SP1.A1

3. Intermediary DocRefID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.IN<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .IN • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.IN1 Amendment: AB012R.00001.ME.372.2015.IN1.A1

4. Account Report Doc Ref ID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.AR<AccountNumber>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .AR • <AccountNumber> is the AccountNumber from the AccountReport element. • .ID • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.AR12345678.ID1 Amendment: AB012R.00001.ME.372.2015.AR12345678.ID1.A1

5. NilReport DocRefID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<p><ReportingFIGIIN>.<ReportingYear>.NR<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]</p> <p>or</p> <p><ReportingFIGIIN>.<ReportingYear>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]</p>
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .NR • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1. <p>or</p> <ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .ID • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.

Example:	Original: AB012R.00001.ME.372.2016.NR01 Amendment: AB012R.00001.ME.372.2016.NR01.A1
-----------------	--

7.5 XML schema element reference – BirthDate

Reporting FIs should include a date of birth if a U.S. TIN is not available for a U.S. resident account holder or substantial owner. The date of birth must be properly formatted per IRS Publication 5124 and placed in the Birth Info/Birthdate sub-element of the Accountholder or Substantial Owner element, as appropriate. If a date of birth is provided in lieu of a TIN, in line with IRS Notice 2017-46, filers should include a string of nine consecutive capital letter “A”s (“AAAAAAAAA”) in the TIN sub-element for the Accountholder or Substantial Owner element. This TIN should be marked with the “issuedBy” attribute set to “US”.

7.6 XML schema element reference – TIN

A value for a TIN data element must be either in a GIIN format or in one of the following formats for a U.S. TIN to be considered valid:

- Nine consecutive numerical digits without hyphens or other separators (e.g., “123456789”)
- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., “123-45-6789”)
- Nine numerical digits with a hyphen entered after the second digit (e.g., “12-3456789”)

The Account Holder TIN must be provided and cannot be blank characters in the TIN data sub-element. If an individual or entity Account Holder does not have a TIN, for years prior to 2020, enter nine consecutive capital letter “A”s (“AAAAAAAAA”) in the TIN data sub-element, otherwise you will receive an error message. The former TIN placeholder of 9 zeros (“000000000”) will no longer be accepted in the FATCA XML file. The “issuedBy” attribute of the TIN should be populated with a value of “US” for a US TIN.

Sequencing of TIN’s: If supplying multiple TIN numbers – i.e: an Irish TIN and a US TIN for an Account Holder, the US TIN should be the first TIN that appears in the record. It should be noted that the inclusion of a valid US TIN is **mandatory** for all accounts from 2017 except in cases covered by [IRS Notice 2017-46](#) i.e. for individual account holders that meet the criteria in the Notice, but not for entity account holders.

From 2020, a US TIN is **mandatory** for all accounts as the exception noted in [IRS Notice 2017-46](#) will no longer apply.

For reporting periods from 2020 onwards, if an Account Holder does not have a TIN, you may continue to enter nine consecutive capital letter "A"s ("AAAAAAAAA"), or you may enter the codes listed below, in the TIN data sub-element, however doing so will now cause you to receive an error message. The record level error, when it relates to this circumstance only, does not mean your file has been rejected. The file will still be exchanged with the US authorities, and the error notice will provide 120 days to correct the issue.

After the 120 days if the issue is not resolved the IRS will not, in the case of an individual account, automatically conclude that there is significant non-compliance; however, at this stage the IRS will take account of the facts and circumstances leading to the absence of the TIN, such as the reasons why the TIN could not be obtained, whether the FI has adequate procedures in place to obtain TINs and the efforts made by the FI to obtain them.

In order to better understand the reasons why a Foreign Financial Institution (FFI) in a U.S. Model 1 IGA jurisdiction may not have been able to obtain a U.S. TIN and to help in the 120 day period mentioned in the preceding paragraph, the IRS has developed a series of codes that may be used by an FFI to populate the TIN field in circumstances where the TIN is not available, as an alternative to enter nine consecutive capital letter "A"s ("AAAAAAAAA"). The use of these codes is optional and does not mean that an FFI will not be at risk of being found significantly non-compliant due to a failure to report each required U.S. TIN.

The codes are as follows:

- 22222222 – Pre-existing individual account with only U.S. indicia being a U.S. place of birth.
- 33333333 – New individual account that (1) has indicia of a U.S. place of birth, and (2) either:
 - (a) a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.
- 44444444 – Pre-existing individual and entity account that (1) has U.S. indicia other than a U.S. place of birth, and (2) either:

- (a) a change in circumstances, causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 55555555 – New individual and entity account that has a U.S. indicia other than a U.S. place of birth, and (2) either:
 - (a) a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
 - 66666666 – Pre-existing entity account with account balance exceeding \$1,000,000 held by a passive Non-Financial Foreign Entity (NFFE) with respect to which no self-certifications have been obtained, and no U.S. indicia has been identified in relation to its controlling persons.
 - 77777777 - For pre-existing accounts where there is no TIN available and the account has been dormant or inactive, but remains above the reporting threshold, also known as a “dormant account”. For reference, the U.S. defines “dormant account” in U.S. Treasury Regulations §1.1471-4(d)(6)(ii).

The above codes may only be used by FFIs in jurisdictions with a U.S. Model 1 IGA.

7.7 XML schema element reference – FilerCategory

Filer Category is mandatory, either on the sponsor or in the ReportingFI element.

If a Sponsor is present, the Sponsor element must contain a FilerCategory and the ReportingFI element must not. If a Sponsor is not present, the ReportingFI must contain a FilerCategory.

Please refer to [FATCA XML Schema Guide \(V2.0\)](#) for further guidance.

7.8 Character Encoding

All FATCA files should be character encoded UTF-8 without Byte Order Marker (BOM).

7.9 ROS Valid Characters

Only the following characters are permitted:

a b c d e f g h i j k l m n o p q r s t u v w x y z
 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
 0 1 2 3 4 5 6 7 8 9
 á é í ó ú Á É Í Ó Ú
 £ \$ € % & * - + = () < > ; , . “ ’ @ ~ # ? ! / \

Please note that, while # is a valid character for ROS, it is not however valid for the FATCA schema and should not be used.

7.10 FATCA XML forbidden and restricted characters

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

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

If a FATCA XML file contains one or more of the following characters, their presence will not cause a file error. However, it is recommended 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	"

If a FATCA 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

7.11 Pooled Reporting

[FATCA IDES Technical FAQ](#) C19 – Pooled reports may not be submitted by FIs in Model 1 IGA jurisdictions.

Ireland has signed a Model 1 IGA with the US, and as such Pooled Reporting is not permitted.

Any files with Pooled Reporting will be rejected by ROS.

7.12 Correcting, Voiding and Amending FATCA Submissions - Sample XML Files

Should you need to Correct, Void or Amend your submission, please refer to the guidance and the sample XML files which can be accessed at the links below.

Each Correct, Void or Amend submission is linked to the original file 'FATCA 1' i.e. the CorrMessageRefId and CorrDocRefId fields in the new submissions will match the data in the originals.

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

FATCA 2 – Corrected:

Correction General Rules

- You should correct a record in response to a record-level error notification. Special rules for specific errors may apply.
- **Do not** amend a record in response to a record-level error notification.
- **Do not** file a separate voided report if you corrected or amended a record.

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

FATCA 3 – Void:

Void General Rules

- You may void a record at any time after you receive a notification or become aware of inaccurate information.
- You may void a record if the entire record was filed in error.
- You may void a record and submit a new record if there is an error in one of the fields, such as:

- No Account Holder or Substantial US Owner TIN
 - Incorrect Account Holder or Substantial US Owner TIN
 - Incorrect Account Holder or Substantial US Owner Name
 - Incorrect Account Holder or Substantial US Owner Name and Address
- Before you void a record, be sure the original record is no longer valid. All data must match the original file.
 - A voided record is permanently deleted. You can submit a new record (FATCA1) to replace a previously voided record, if needed.

Click [here](#) to access sample Void file

FATCA 4 – Amended:

Amend General Rules

- You may amend a record at any time after you have received a valid notification and become aware of inaccurate information.
- **Do not** amend a record in response to a record-level error notification; submit a corrected report (FATCA2) instead.
- An amended record updates an existing record from a previously filed report.

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

7.13 Passive NFFE which is not a US Entity

In the case where a Passive NFFE that is not a US Entity has a Controlling Person who is a US person the FATCA Schema requires a US TIN to be entered for the Passive NFFE or an error message is generated. However, as the Passive NFFE is not a US Entity it does not have a US TIN, and therefore a US TIN cannot be included. In order to get around this issue the IRS has issued guidance, which is available at [ICMM FAQs](#) Q3 under the “Populating the TIN Field” section.

This guidance applies to the circumstances above, and an error message will not be generated if this guidance is followed. The guidance is as follows:

A TIN element must be included for both Passive NFFE and US Controlling Person.

For the US Controlling person, you must include a validly formatted US TIN in the TIN element.

For the Passive NFFE you must include the foreign TIN (with the “TIN Issued by” element populated with the issuing country code) for the foreign individual/entity. If there is no foreign TIN available for the foreign individual/entity, you may include your country code in the “TIN Issued by” element and the characters “NA” (to indicate “Not Available”) in the TIN element. (See Example below)

```
<ftc:AccountHolder>
  <ftc:Individual>
    <sfa:ResCountryCode>CA</sfa:ResCountryCode>
    <sfa:TIN issuedBy="LI">NA</sfa:TIN>
    <sfa:Name>
```

```
<ftc:SubstantialOwner>
  <ftc:Individual>
    <sfa:TIN issuedBy="US">123456789</sfa:TIN>
```

If you omit the TIN element entirely for either the Passive NFFE or US Controlling Person, or insert blank spaces in the TIN element, you will receive a "TIN Not Populated" error, regardless of whether the other TIN field is populated with a US TIN."

A more recent version of this manual is available.

8 Appendix IV – Setting Sub-User Permissions on ROS

This section details how to allow registration permissions on a ROS user sub certificate for FATCA Reporting Obligations.

Instructions for creating new sub-users are available [here](#).

Please contact the ROS Technical Helpdesk if further assistance is required:

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

Follow the following steps:

1. ROS Administrator logs onto ROS.
2. Click on “Admin Services”.

Administration Services

- 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.

Search by: Surname ▼ Enter the search information:

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input type="radio"/>	WHELE	JOHN	12345678	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345679	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345680	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345681	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345682	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345683	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345684	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345685	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345686	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345687	<input type="password"/>	<input type="password"/>	ACTIVE
<input type="radio"/>	WHELE	JOHN	12345688	<input type="password"/>	<input type="password"/>	ACTIVE

Figure 85: ROS certificate Admin Services screen

3. 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 (which is circled in red). Below the navigation bar, the page title is "Administration Services".

There are instructions for users:

- 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.

Below the instructions is a search bar with a dropdown menu set to "Surname" and a "Search" button. Below the search bar is a table with the following columns: **Select**, **Surname**, **Firstname**, **ID Ref.**, **System Password**, **Certificate Password**, and **Status**. The first row in the table has its "Select" radio button circled in red. To the right of the table is a vertical list of buttons: **Add New**, **View**, **Revise** (circled in red), **MyEnquiries Permissions**, **Amend ROS Email Addresses**, **Revoke**, **Suspend**, and **Restore**.

Figure 86: Revise ROS certificate permissions screen

4. Select the Reporting Obligation and place tick under "File".
Ensure Reporting Obligation is selected to enable filing.
5. Select "Yes" under "Submit Registration". Click "Confirm".

Revise Permissions

You have selected : [ID Ref:] [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.
- Once you have completed your changes please click on the Confirm button
- Click the Back arrow above to return to Administration Services

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
Solid Fuel Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film Withholding Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAC4-CbC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

All Taxes/Procedures [Remove All](#) [View All](#) [Prepare All](#) [File All](#)

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"/>
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"/>

All Administration Services [All No](#) [All Yes](#) [Confirm](#)

Figure 87: ROS revise permissions screen

6. The following screen confirms permissions.

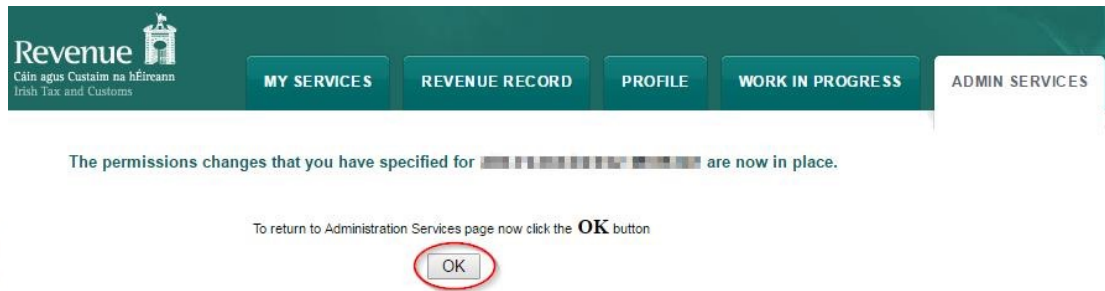


Figure 88: ROS confirmation screen

- ❖ After completion of this process, the certificate should update immediately.

A more recent version of this manual is available.