Filing Guidelines for Foreign Account Tax Compliance Act (FATCA)

Part 38-03-25

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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:

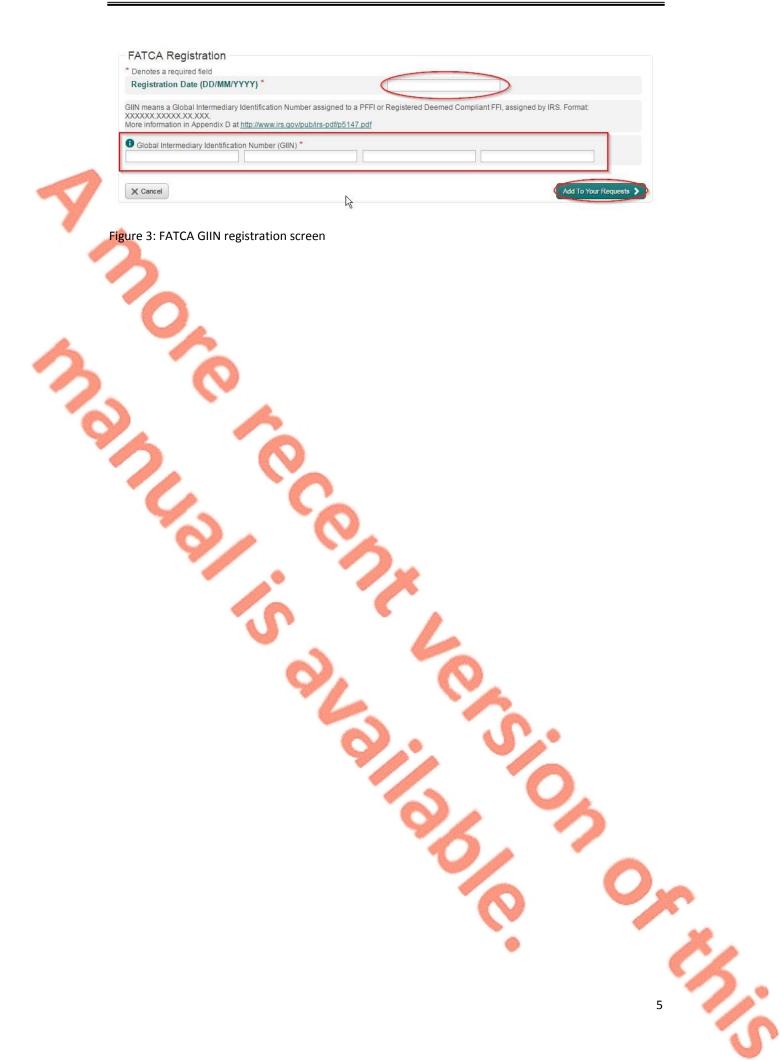
Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and FATCA

Telephone at +353 42 9353337

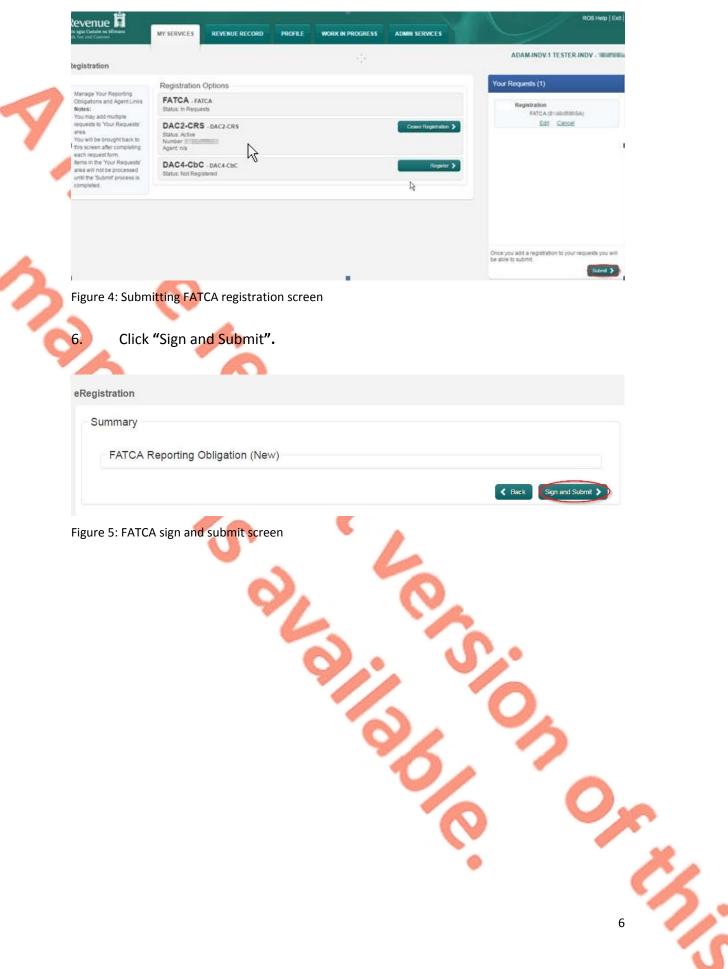
Follow steps 1.1.1 to 1.1.10 to register a FATCA Reporting Obligation.

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

	Tax and Customs	SERVICES REVENUE	RECORD PROFILE WO	RK IN PROGRESS ADMIN	SERVICES	TEST EXIT
					No current tax cle	arance certificate.
	ly Frequently Used Se	ervices	_	_	Add a service	⊕ ^
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U	Ipload Form(s) Comple	eted Off-line				~
P	Payments & Refunds					
S	ubmit a Payment					~
M	lanage Bank Accounts	•				~
q	Other Services					
	lyEnquiries		Drivers & Passengers with	th Disabilities	Mobile Access	
<u>™</u> ⊻	lanage Tax Clearance /erify Tax Clearance		eRepayment Claims		Receipts Tracker Download Pre-populated Return	<u>s</u>
	lanage Reporting Obliga	ations	VRT Certificate of Confor	(THIY)	Secure Upload/Download Servic	e
	lanage Tax Registrations	<u>s</u>	Letter Of Residence		VAT MOSS	
Figur	e 1: Manage Re	porting Obligation	ons screen			
		()				
3.	Select "Re	egister" oppos	site "FATCA".			
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trish Tax and	Cestoria All'i Siciliaria		FROME FORMETROOMESS		RÓS PR	ÓJÉCT LTD
	eRegistration				Bitter and the second	
	Manage Your Reporting Obligations and Agent Links	Registration Options		Register >	Your Requests (0)	
	Notes: You may add multiple requests to 'Your Requests'	Status: Not Registered DAC2-CRS - DAC2-CRS		Register >		
	area. You will be brought back to this screen after completing	Status: Not Registered		Register >		
	each request form. Items in the 'Your Requests' area will not be processed	Status: Not Registered				
	until the 'Submit' process is completed.					
					Once you add a registration to your requests be able to submit.	you will
Figur	re 2: FATCA regis	stration screen		Y/	0	
4.	Entor tho	registration of	late in the forma		Y (i.e. start date of	
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				· · · ·	tification Number	30
			Fo Your Requests			
Note	e: The date e	ntered must	not be later thar	n current date.	•	
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5. The registration request will be added to "Your Requests" on the right-hand side of the screen. Click "Submit".



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

<text><text><text><image/><image/><text><text><text><text><text></text></text></text></text></text></text></text></text>	<form><text><image/><image/><image/><text><text><text></text></text></text></text></form>	Reven	ue 🛱 🛛			1	1 1	ROS Help Exit
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Proceeding and provided p	FOS Acknowledgement You have just transmitted an Online Registration Return which has been received by ROS. You can access a copy of his transaction through your ROS inhox by clicking on the Revenue. A deceipt will be sent to your ROS inhox as soon as this transaction has been processed by Revenue. To return click on the My Services tab. Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. Notice Number 4774569359B eRegistration summary: To return to My Services page click the OK button OK Figure 7: FATCA registration ROS acknowledgement screen	Cáin agus Custai	im na hÉireann MY SERVIC		DRD PROF	ILE WORK IN P	ROGRESS	DMIN SERVICES
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9. 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.

	ME IPONISEISSE ISSAMIP				
	Inbox:	Some documents open in a popup window. Click <u>here</u> for in mobile app RevApp or the Microsoft Edge browser.	instructions to enable popups for ROS. Please note that doc	uments cannot be opened if you are using Revenue's	
	Inbox Messages	Items are archived periodically. To view all items, tick 'Inclu	ide Archive' in the 'Search By' option.		
	Information Services:	Search by: Search using Document Type	Cancel Search		
	Returns	Tax Type/Duty/Rep. Oblig. :* Select	Document Type: *	clude Archive Q Search	
	Refunds & Repayments	*denotes a required field.		Refresh Inbox 👔	
5	Charges & Payments			\mathbf{b}	
2	Events List	Notice No. 🗢 Customer Name 🗢 🤉 Re	egn./Trader No./Doc ID	cument Type 🔶 🛛 Period Begin 🔶 🛛 Issued Date 🗢	
	Registration Details	4242399549J		porting Entity NA 23/06/2020 gistr	
	tems Submitted via ROS				
- S	Request Statement of Accounts	📄 Archive 🔮 Export 🖶 Print			
	Q Document Search				
	Search Stamp Duty returns				
	Stamp Duty Third Party Search				
	Stamp buty mild Party Search				
	? Overview Try our online Demos				
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Figure	Revenue Home ROS Help Accessibility	Record screen	Certificate R	Iky and Pactice Statements Privacy Policy Terms & Conditions	
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10. The following notice will appear which the Customer may wish to print for their records.

	()	
	توم This is a notice of the Registration Submitted to Revenue Commissioners on 2306/2020	
Notice Number: 4242399549J eRegistration	This is a house of the Registration soundate to Revenue Commissioners on 2300(222)	Date Submitted: 23/06/2020
FATCA Reporting Obligation (New)		
Status	Saccess	
	Please use ROS Notice Number for any further correspondence or inquiry related to this transaction	
	Pint 🔊	
4		
Figure 9: FATCA print reg	stration confirmation screen	
	<u> </u>	
After completion of	this process, the customer should allow up t	to 3 working days
	ing obligation to be registered.	č ,
	0.	
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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.

Rever Cata age and Tinh Tax age and	IN EA STATUS	GAER.GE ENGLISH	ROS HELP
	Client Search Search by registration number: O Tax Registration S & Reporting Obligations Tax Registration S (Children State)	and export your full list of clients here.	
3	Manage Tax Registrations Manage Client Registrations Please use this option to update, add or cancel Agent/Client links and tax registration client hadmas an existing tax number, ind. PAYE. • Tax Registrations • Reporting Obligations Select a tax type • Enter registration no. Enter name • Select tax type Manage ◆	gistrations Register New Revenue Customer You can now register new individuals, companies, partnerships and trusts with Register New Revenue Customer You can also register new reporting entities. Register New Reporting Entity	~
	Find Properties You can file and/or pay the Local Property Tax for the properties you manage View Property List Export Property List Upload Form(s) Completed Offline	e. Click on View Property List to see the properties you can access.	
	Request RPNs by file upload Other Services MyEnquiries P2C Search Manage Financial Statements Upload Multiple Financial Statements Trust Register Functions Image Financial Statements	Submit payroll by file upload Mobile Access View Property History	
	e ROS Heb Ext AccessBilly	Certicale Peloy and Practice Statements Privacy Peloy Terms	i Conditions
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		VICES CLIENT SERVICES	CLIENT REVENUE RECORD CLIENT PROFILE WORK	
	File a Retur	n		No current tax clearance certificate.
	Complete a l	Form Online		~
1	Upload Form	n(s) Completed Offline		~
	Payments 8	Defunde		>
	Submit a Pay			~
	Manage Ban			~
	Other Servic Manage Tax		Drivers & Passengers with Disabilities	Download Pre-populated Returns
	Verify Tax Cl		eRepayment Claims	
2	Manage Rep	orting Obligations	VRT Certificate of Conformity	Secure Upload/Download Service VAT MOSS
	Manage Tax	Registrations	VRT EU Leased Vehicle - Leasee	
	Charities and	Sports Bodies eApplication	Letter Of Tax Residence Retrieve Letter Of Tax Residence Records	
1				
	Je Home ROS Help Exit Access	age Reporting Ob	7	Certificate Policy and Practice Statements Privacy Policy Terms & Conditions
Revenue Cáin agus Custaim na hfi irrith Tax and Castorns		CLIENT SERVICES CLIENT REVE	NUE RECORD WORK IN PROGRESS	ROS Help Exit
	eRegistration	Registration Options		Your Requests (0)
	Manage Your Reporting Obligations and TAIN Links Notes:	Share Schemes Reporting You are not linked to this reporting obligation		
	You may add multiple requests to 'Your Requests' area. You will be brought back to	Suspicious Transaction Re You are not linked to this reporting obligate	on Select Action >	
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	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	You are not linked to this reporting obligating FATCA - FATCA You are not linked to this reporting obligating DAC2-CRS - DAC2-CRS Status Active Particular Status Y	on Select Action > Cease Registration > Remove Agent List. >	
	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	You are not linked to this reporting obligatils FATCA - FATCA You are not linked to this reporting obligatils DAC2-CRS - DAC2-CRS Status Active	on Steled Action > Crease Registration >	You need to submit this request in order for this
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Figure 1.	requests to Your Requests' area. You will be brough tack to this screen after completing each request form. Items in the Your Requests' area will not be processed until the "Suburg process to completed.	You are not inked to this reporting obligate FATCA - FATCA You are not inked to this reporting obligate DAC2-CRS - DAC2-CRS Status Active DAC4-CbC - DAC4-CbC Status Active Accessibility Accessibility	on Select Action > Creare Registration > Remove Agent Link > Cease Registration > Remove Agent Link > Eolas as Gaeilge Certification Practice Statement	You need to submit this request in order for this transaction to be processed.

3. Select "Manage Reporting Obligations" from the Other Services section.

Select "Add and link to a new registration". 5.

This option is applicable to an Agent wishing to link to a current Customer/Client to manage a FATCA Reporting Obligation.

	CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS		ROS Help Exit
eRegistration		en 180	WOTING HOMADYOW 1. NO-1019
Narge Your Reporting Obgains and TAN Just Displaying and Tan Just Tan San And San And San And San And San And San And San And San And San And San And San And San And San And San And San And	Registration Options Share Schemes Reporting .ssr You are not linked to this reporting obligation FATCA - FATCA You are not linked to this reporting obligation FATCA - FATCA You are not linked to this reporting obligation CAdd and hink to an CAdd	existing registration	nder for this
Figure 13: Agent FATC 6. The followi	A registration selection screen ng screen will appear. Select	_	rems & Conditions
Cita agos Custain na hÉireann Irish Tax and Customs	CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROC	GRESS	NE SPORTE AND ADDRESS AND ADDRESS
eRegistration			
Electronic copies of sig Please confirm that th to you online if you are	to upload an 'Agent Link Notification' letter authorising this request before completion. ned letters must be in the .pdf, tif or tiff format and be less than 5 megabytes in siz customer does not have an active or ceased registration for this tax before proceedir already linked the customer for this tax. per's eligibility for this request will help to ensure that your request is processed cessed.	ng. This information will only be available	
Revenue Home ROS Help	Exit Accessibility Eolas as	Gaeilge Certification Practice Statement Certificate Policy Statement	Privacy Policy Terms & Conditions
Figure 14: Agent FATC	A registration confirmation screen	50	s Or,
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7. 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".

Revenue Gaia gan Catalan an Mi Unit Yax and Catalour	TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS	Min of Film 2 links of the Part Inc. of the
	FATCA Registration * Denotes a required field Registration Date (DDIMMYYYY) * DIM measure a Global Intermediary Identification Number assigned to a PFF1 or Registered Deemed Compliant FF1, assigned by IRS. Format: More information in Appendix D at thtp://www.iss.gov/pub/irs-pdf/s5147.pdf Global Intermediary Identification Number (GIIN) * K Cancel Add To Your Requests >	
3	Revenue Home ROS Help Exit Accessibility Eolas as Gaelige Certification Practice Statement Certif	ficate Policy Statement Privacy Policy Terms & Conditions

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

nue fi staim na hfiireann I Customs TAIN SERVICES	CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS	ROS Help Ext
eRegistration		BI STORUSHI KOMUNATI - HITOT
	Registration Options	Your Requests (1)
Manage Your Reporting Obligations and TAIN Links Notes: You may add multiple		Register FATCA
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each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is	FATCA - FATCA Status: in Requests	13
completed.	DAC2-CRS DAC2 CRS Crease Regin Statur Active Remove Age	
	DAC4-CbC - DAC4-CbC Cross Regist	
	Landon and and address address	You need to submit this request in order for this transaction to be processed.
		• • • • • • • • • • • • • • • • • • • •

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).

<form><form><form></form></form></form>	Reven Cáin agus Custa Irish Tax and C	iue Î aim na hÉireann Dustoms	TAIN SERVICES	CLIENT SERVICES CLI	IENT REVENUE RECORD	WORK IN PROGRESS			ROS Help Exit
<form></form>								No protestati	8 KOLANDA - AND AN
<form></form>									
<form></form>	*	2							
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Interface and the series of the series. Signed(Agent) Date Figure 18: Agent Client consent letter screen This document opens in a separate browser for editing and saving to the Agent network/drive.			Reporting	Obligation (Nev	v)				
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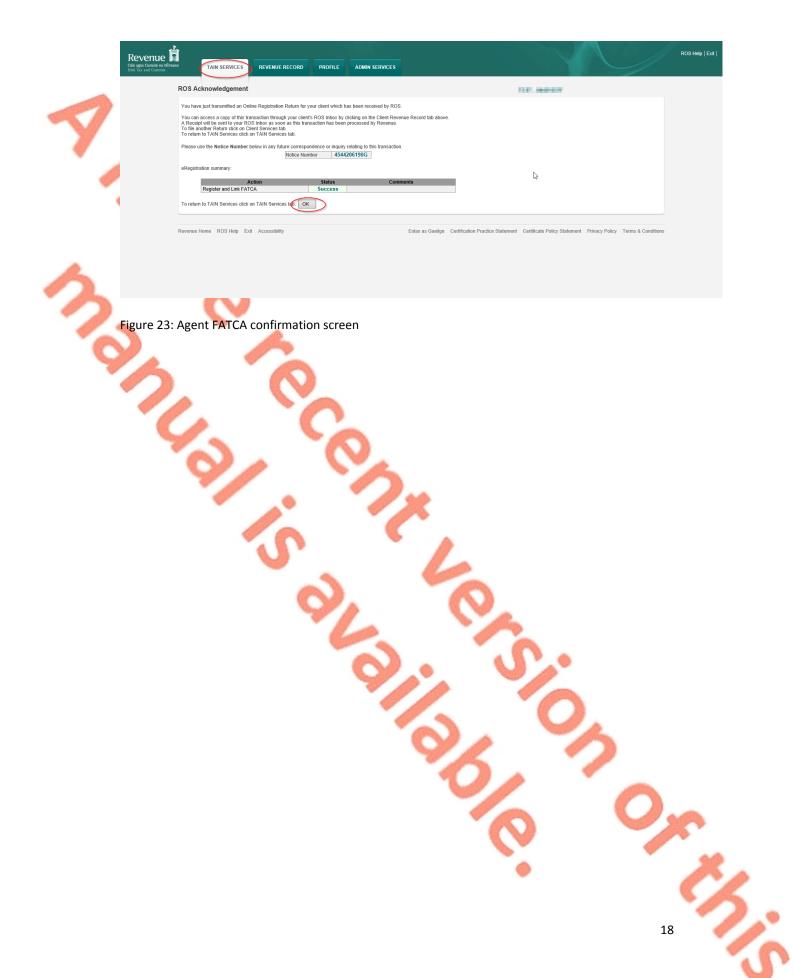
Once completed, click "Next". 10.

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		ample letter are available <u>here</u> .						
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12. Click "Sign and Submit".

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



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.

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

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This is a notice of the Registration Submitted to Revenue Commissioners on 21/04/2017	Date Submitted: 21/04/201
igation (New)	
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Figure 25: Agent link confirmation screen

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

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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.

Agent logs onto ROS, access "Tain Services".

Ś	You can file returns, make payments and manage ban Client Search Search by registration number: ● Tax Registrations	k details for clients through Client Services. Select a c Your Client List You can access and export your full list of clients View Client List Cr you can display all new clients from a certain Enter date Display	here	
	Manage Tax Registrations Manage Client Registrations Please use this option to update, add or cancel Agent if your client hadhas an existing tax number, ind. PAY • Tax Registrations · Reporting Obligations Select tax type Enter name Manage +	ICIEnt links and tax registrations You can now re- re- Register N You can also re- You can also re-	r Revenue Customer gister new individuals, companies, partnerships and trusts wil sw Revenue Customer ▲ gister new reporting entities. New Reporting Entity ▲	h
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	Other Services <u>MyEnquiries</u> <u>Manage Financial Statements</u> <u>Upload Multiple Financial Statements</u> <u>Trust Register Functions</u>	P2C Search	Mobile Access View Property History	
	eeee ROS Help Ext Accessibility : Agent Manage Tax Registrati	ons screen	Certificate Policy and Practice Statement	s Privacy Policy Terms & Conditions

Go to section "Manage Tax Registrations".

3. 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 Client Registr	ations	Register New Revenue Customer
Please use this option to up your client had/has an exist	date, add or cancel Agent/Client links and tax registr ing tax number, incl. PAYE.	ations if You can now register new individuals, companies, partnerships trusts and Reportir Entities with Revenue.
• Tax Registrations • F	Reporting Obligations	Register New Revenue Customer 🛓
Select a tax type	Enter registration no.	You can also register new reporting entities.
Enter name	Select tax type	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".

anage Client Registrations ease use this option to update, add or cancel Agent/Client links and tax registrations if ur client had/has an existing tax number, incl. PAYE.	Register New Revenue Customer You can now register new individuals, companies, partnerships trusts and Reporting Entities with Revenue.
Tax Registrations Reporting Obligations ielect a reporting obli Enter registration no. Select tax type Q	Register New Revenue Customer 🛓
Manage → Manage Tax Registrations Manage Reporting Obligations	• • •

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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.

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7. Click "Submit".

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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".

AN SERVER ALM SERVER Image Main Main ATCA Reporting Obligation (New) Updated Agent Request Details Tax Agent Agent Link Authorisation Requested The option to generate a Consent letter that can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by your cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be signed by our cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be following link Cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant can be following link Cleant and a copy retained on your records is displayed below. Click is "Generate" Cleant Contract Letter in respect of the respirations input for your cleant the letter will be cleant by the cleant be down and link Cleant can be down and link Cleant be d	<u>م</u> هر ا	
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P The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will generated in .PO from Low with butter, you will need at least Addee Reader: train of Addee Reader is available for free from the following link. Downbad Addee Reader: the consent Letter butter in the following link. Downbad Addee Reader: the consent Letter butter in the following link. Downbad Addee Reader: the consent Letter in the following link. Downbad Addee Reader: the consent Letter in the following link. Downbad Addee Reader: the consent Letter in the following link. Downbad Addee Reader: the consent Letter in the following link. Downbad Addee Reader: Revenue Home: ROS Help: Exit: Accessibility Eclas as Geelige: Certification Practice Statement: Certificate Policy Statement: Privacy Policy: Terms & Conditions		
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Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions	he "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest	
re 32: Agent generate client consent letter screen	Generate Client Consent Letter	
24		

L _s		Revenue		
TEST conf	irms that TEST (s to act as the agent in respect of the	following taxes.	
	eporting Obligation (New) Authorisation Requested			
TEST under		nent will remain in place until change	d by either agent or client and the cl	hange
	Signed	(Agent) Date		
5	Signed	(Client) Date		
Figure 33: A	Agen <mark>t Client</mark> consent lette	er document screen		
	lect "Drougo" and ur	alood the latter concreted (a	r Agent Link Notification	
	orm). Tick FATCA and	pload the letter generated (o I click "Next".	r Agent Link Notification	
Revenue	TAIN SERVICES	CLIENT REVENUE RECORD WORK IN PROGRESS		ROS Help Exit
eR	egistration			A.4 -000010
	TAIN Link Attachment In order to safeguard the integrity and security of Revenue link being created must be accompanied by an uploaded s	e client records, all online requests made by agents which may result in a new ager signed TAIN Link Notification letter.	nt-client	
	Further information and a sample letter are available <u>here</u> Electronic copies of signed letters must be in the .pdf, .tif		b}	
	File*	Browse		
	FATCA			
	Please upload a copy of the signed TAIN Link Notification	Eletter by clicking the 'Next' button.	Next	
Re	wenue Home ROS Help Exit Accessibility	Eolas as Gaelige Certification Practice St	tatement Certificate Policy Statement Privacy Policy Terms & Conditions	
Figure 34: A	Agent upload agent link d	ocumentation screen	O .	
		91	5	
		0	1 0	
				0
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				J.

10. Click "Sign and Submit".

	Revenue	Inn TAIN S	ERVICES CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS				ROS Help Exit
		eRegistration							A4-0000
1			Attachment oval letter file(s): Againapproval_for_04560001	M_20200723.pdf	Remove	Attachment Back Sign and Submit	Þ		
		Revenue Home RC	JS Help Exit Accessibility		Eolas as Gaelige	Certification Practice Statement	Certificate Policy Statement Privacy P	olicy Terms & Conditions	

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".

~	Revenue	Т	AIN SERVICES	CLIENT SERVICES	CLIENT REVENUE RECORD	WORK IN PROGRESS		Y	ROS Help Exit
	Re	əturn					A.8 -008	outra	
							l≎		
		information			itted, please sign and submit by ansaction click on the button ma				
		Ŭ	Once your tran transaction. Pl	nsaction has been succes lease keep a note of this r	sfully transmitted you will be pro- umber for your records.	vided with a notice number for	the		
				& Submit					
			Certi			1 Help			
			Enter	Password Password					
					Sign & Submit	Back			
					0%				
	Re	venue Home	ROS Help Exit	Accessibility		Folas as Gaeilne Ce	rtification Practice Statement Certificate	Policy Statement Privacy Policy Terms & Co	nditions
					ssword screer			, , ,	
					9	1.	0	•	
						0	5	0,0	

27

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

Revenue Cata da a Méricana Tan services Revenue record Profile Admin services	RVICES				ROS Help Exit
ROS Acknowledgement		,	0.000000		
You have just transmitted an Online Registration Return for your client which has been received You can access a copy of this transaction through your client's ROS inbox by clicking on the C A Receipt will be sent to your ROS linkox as soon as the transaction has been processed by To return to TAIN Services click on TAIN Services tab. Please use the Notice Number below in any future correspondence or inquiry retaing to this to	Client Revenue Record tab above. Revenue.				
Preceduos de la Moulce Natimiere denovir a la viguar realizar y realizar y data y dat	Comments		L3		
Revenue Home ROS Help Ext Accessibility	Eolas as Gaeilge Ce	ertification Practice Statement	Certificate Policy Statement	Privacy Policy Terms & Conditions	

Figure 37: Agent ROS confirmation screen

13. 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.

Events List Reporting Entity 2 Registration Details Image: Statement of Accounts 3 Request Statement of Accounts Image: Statement of Accounts	Refresh inbox
box: Some documents open window. Click heres for instructions to enable popups for ROS. Please note that documents cannot be opened if you are mobile app Revkpo or the Microsoft Edge browser. in hox Measages formation Services: Returns Payments Charges & Royments Penetration Detais	using Revenue's Refresh Inbox ()
Index Message 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' Edatch usegi Document Type Cancel Search Payments Congres & Payments Items are quieted field Document Type. Include Archive' in the 'Search By' option. Province Motice No. 6 Castomer Name 6 Regn/Trader No./Doc/D 6 Tax Type/DutyRep. Oblig. + Document Type + Period Degin 4 Province Motice No. 6 Castomer Name 6 Regn/Trader No./Doc/D 6 Tax Type/DutyRep. Oblig. + Document Type + Period Degin 4 Province Motice No. 6 Castomer Name 6 Regn/Trader No./Doc/D 6 Tax Type/DutyRep. Oblig. + Document Type + Period Degin 4 Province Motice No. 6 Castomer Name 6 Regn/Trader No./Doc/D 6 Tax Type/DutyRep. Oblig. + Document Type 4 Period Degin 4 Resplantion Detabs Image 1 Motice No. 6 Castomer Name 6 Regn/Trader No./Doc/D 6 Tax Type/DutyRep. Oblig. + Document Type 4 Period Degin 4 Resplantion Detabs Image 1 <thimage 1<="" th=""> <thimage 1<="" th=""> NA</thimage></thimage>	Refresh Inbox
Inhox Massage Items are archived periodically. To view al items, tick 'Include Archive' in the 'Search By' option. formation Services: Search by' search using Document Type I Cancel Search Returns Ta Type/Duty/Rep. Oblig. Search Parends Ta Type/Duty/Rep. Oblig. Search Charges & Payments Include Archive I as required field. Porten Lut Include No. Castomer Name Pagetation Detais Include No. Castomer Name Pagetation Detais Include No. Castomer Name Request Statement of Accounts Include No. Castomer Name	-
formation Services: Search by Seach ty	-
Returns Tax TypeOutyRep. Oblig. * Select Document Type.* V Indude Achive Qsearch Returns & Repayments * Charges & Reprint Castomer Name + Reput/Trader No./Doc.ID + Tax TypeDutyRep. Oblig. * Period Regin + Charges & Reprint * Castomer Name + Reporting Castomer Type.* V Period Regin + Properting Castomer Name + Reporting	-
Prymetis Profestion Befunds & Repayments Charges Reprinted Charges Reprinted Notice No. e Customer Name e Repay.frader No.Obc. ID e Tax Type/Dvt/pRep. Cobig. e Document Type e Period Begin e Bends Lat Image: statement of Accounts	-
Repurses Repurses <th< td=""><td>-</td></th<>	-
Events List Notice No. 6 Castomer Name of Start Type:/Duty/Rep. Oblig: e Document Type of Tax Type:/Duty/Rep. Oblig: e Document Type of Period Brgin e 2 Registration Details Image: starterent of Accounts	Issued Date 🗢
Pegetration Details Pegetration Details Reporting Details NA Peners Submitted via ROS Image: Comparison of Accounts Image: Comparison of Accounts NA Request Statement of Accounts Image: Comparison of Accounts Image: Comparison of Accounts NA	
Pegistration Details Image: Control of the control	
Items submitted via RUS Image: Control of Accounts Request Statement of Accounts Image: Control of Accounts Image: Control of Accounts Image: Control of Accounts	10/06/2020
Request statement of Accounts	14/05/2020
	14/05/2020
	14/05/2020
	14/05/2020
Try our online Demos	14/05/2020
	14/05/2020

Figure 38: Agent Revenue Record screen

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

	Geregistration - Internet Explorer		- 0 X
		(7	
	Notice Number: +	This is a notice of the Registration Submitted to Revenue Commissioners on 24/06/202	20 Date Submitted: 24/06/2020
	eRegistration		
-	FATCA Reporting Obligation (New) Status	Success	
Y		Please use ROS Notice Number for any further correspondence or inquiry related to this tran	saction
	Figure 20: Agent confirmation of	steen	
	Figure 39: Agent confirmation so		
	0		
	* After completion of th	is process, the agent should allow	up to 3 working days
5	to update.		
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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 <u>FATCA XML Schema Guide</u> (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".

Cilin agus Custain as MEIreann MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVIC	ES EXT
My Frequently Used Services	Add a service 🕂 🔨
MyEnquiries	
File a Return	
Complete a Form On-line	~
Upload Form(s) Completed Off-line Select the type of return from the drop-down list to upload a return completed off-line.	^
DAC2-CRS	

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".

n 6(2) of Financial Accounts Reporting (United States of A election	America) Regulations 2014 To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.
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 to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.
Remove All	to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.
Remove All	to Revenue. To remove all files from the list click the "Remove All" button. To submit a Nil-Return, click on the button below.
e contractions	To submit a Nil-Return, click on the button below.
e contractorio	Submit Nil Return
e contractorio	
-	
EXCRAMANCE	
	k
Cancel Upload File(s) +	
0%	
S.	6
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	. S.
<u> </u>	
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	Se on
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	36, 7

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 <u>38-03-22</u> FATCA guidance notes.

3

5

31

3. 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 auto-generate	ed nil-return facility
	submit a nil-return in the case where the Reporting Period. This facility automatic based on the submission date and the c FIs may also use the File Upload option t	ey have no reportable accounts for the given ally generates a nil-return on behalf of the FI, ustomer registration details as set out below. to submit a nil-return in XML format as an sh, or should the auto-generated details not
	The following details will be used to auto	omatically generate a nil-return on your behalf:
	Global Intermediary Identification Number:	1996 A. 2000 (1997)
	Reporting Period Start Date:	01-01-2018
	Reporting Period End Date:	31-12-2818
	Country of Tax Residence:	Ireland
	Name:	The stream restored and stream at
	* Filer Category:	Please Select
	* Address CountryCode:	Please Select
	Address:	
	wish to submit a nil-return based	on the above details.
	Back	Submit
l2: Cust	omer Nil return auto populated s	creen



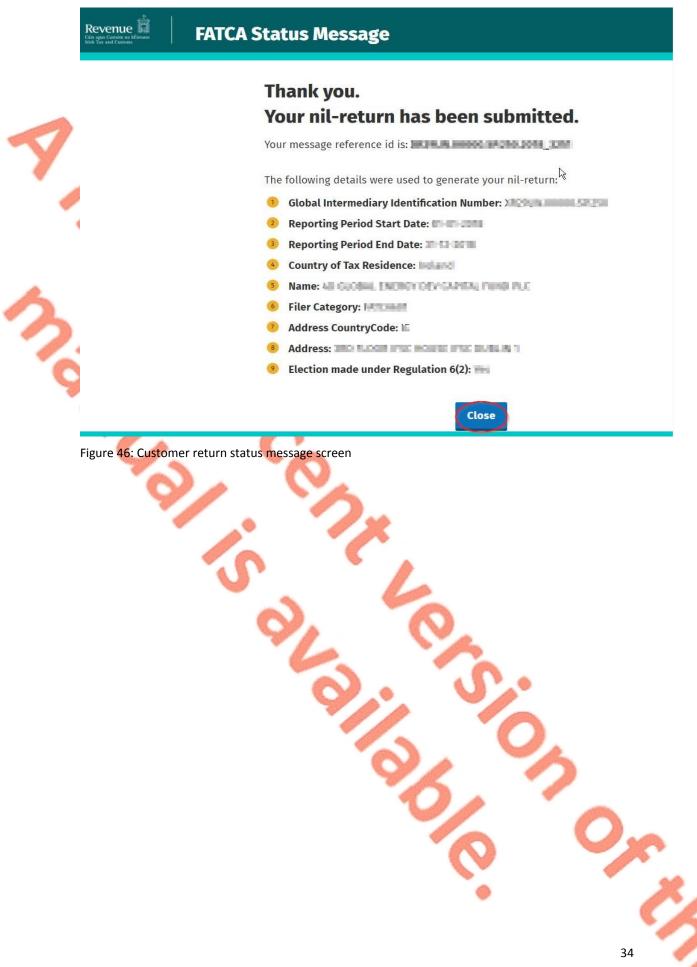
4. Enter Password, click "Sign and Submit".

Revenue 🛱	
Cáin agus Custaim na hÉireann Irish Tax and Customs	
Sign & Submit	
Certificate	1
Enter Password	
Sign & Submit	
0%	
3	
Figure 43: Customer sign and submit screen	
 The following confirmation screen is shown. Click "Go to ROS" to return to Revenue Record. 	
Revenue	
Revenue Cate agus Curstain na hÉireanna Istà Tax and Customan	
Thank you.	
Your FATCA Nil Return has been	
submitted. Please check your ROS Revenue Record shortly for confirmation. S	`
Notice No.: 4007362182.	iee
Go to ROS →	
Figure 44: Customer Nil return confirmation career	
Figure 44: Customer Nil return confirmation screen	
	2
32	с 15.

6. 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.

¥	MI IPONOLECE ISLAND							
-	Inbox:	Some documents open in a popup window. C mobile app RevApp or the Microsoft Edge bro		pups for ROS. Please no	ote that documents cannot	be opened if you	are using Revenue's	
	Information Services:	Items are archived periodically. To view all iten	ms, tick 'Include Archive' in the 'Searcl	h By' option.				
	Returns	Search by: Search using Document Type	Cancel Search					
	Payments	Tax Type/Duty/Rep. Oblig. :* Select	✓ Document Type: *		V Include Archive	Q Search		
	Refunds & Repayments	*denotes a required field.					Refresh Inbox 🌔	
L	Charges & Payments				ß			
~		■ Notice No.	e Regn./Trader No./Doc ID ¢	Tax Type/Duty/Rep. Obli	lig. 🔶 Document Type 🖨	Period Begir	n ⇔ Issued Date ⇔	
2	Registration Details	☐ 5993991873Q		FATCA	FATCA	NA	24/06/2020	
	Items Submitted via ROS	🗋 🙆 4242399549J	Tono Market		Reporting Entity Regi	str NVA	23/06/2020	
C	Request Statement of Accounts							
	Q Document Search	Archive Export Print					H I I	
	Q Search Stamp Duty returns							
	Q Stamp Duty Third Party Search							
	Junp buty mild runy Jouron							
	Overview Overview Try cur online Demos							
Figur	Overview	nue Record screen	52		Certificate Policy and Practice	Statements Privao	cy Policy Terms & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen	54		Certificale Policy and Practice	Statements Privac	cy Policy Terms & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen			Certificate Policy and Practice	Statements Privac	zy Policy Terms & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen			Certificate Policy and Practice	Statements Privace	cy Policy Terms & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen		0	Certificate Policy and Practice	Statements Privace	sy Policy Terme & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen			Certificate Poicy and Practice	Statements Privace	y Poicy Terme & Conditions	
Figur	Overview Try our online Demos Revenue Home ROS Help Accessibility	nue Record screen			Certificate Policy and Practice	Statements Privac	y Policy Terms & Conditions	

7. Click "Close" to return to Revenue Record.



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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.

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

			No current tax cleara
My Frequently Used Services			Add a service 🕂
MyEnquiries			
File a Return			
Complete a Form On-line			
Upload Form(s) Completed Off- Select the type of return from the drop-		pleted off-line.	
FATCA	Upload Return 🔶		

Figure 47: Customer upload return screer

² Further information on the <u>FATCA XML Schema Guide (V2.0)</u>.

2.

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.

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

Revenue Cain agus Custain sa hár	MY SERVICES REVEN	UE RECORD PROFILE	WORK IN PROGRESS	ADMIN SERVICES	GAELGE ENGLISH ROS HELF
ROS Upload					
	r Regulation 6(2) of Financial Account sh to make election	s Reporting (United States of Ame	rica) Regulations 2014		
You are using certifica Enter your password: Denotes a required fie	ate: Cancel 0%	Add File(s) Remove All	To upload your FATCA file(s), clit to Revenue. To remove all files from the list cl To submit a Nil-Return, click on t Submit Nil Return ◆	lick the "Remove All" button.	n the left and select the flie(s) you want to send

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

Revenue	MY SERVICES	REVENUE RECORD	PROFILE WORK	IN PROGRESS	ADMIN SERVICES		GAELOE EN	ALISH BOSHE
R	OS Upload							
1	Thank you for yo	ur submission						
	The following file	s were uploaded succes	sfully. Please check	your ROS inbox	shortly for confirmat	ion.		
		mer.		Status		Document ID		
	FATCA-Corrt.anii			UPLOADED		4711575587		
	4 Upload more t	Res .				Finished		
Revenue Home ROS Help	Est Associativy			Eales as Davilge	Certification Provide Statem	ent Centrone Poloy State	ment. Private Patter	Yarmu & Cundito
igure 49: Custom	er ROS upl	oad confirmati	on screen	C			0	
					0		\mathbf{O}	20
					-		-	

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.

Figure 48: Customer add file screen

4. 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.

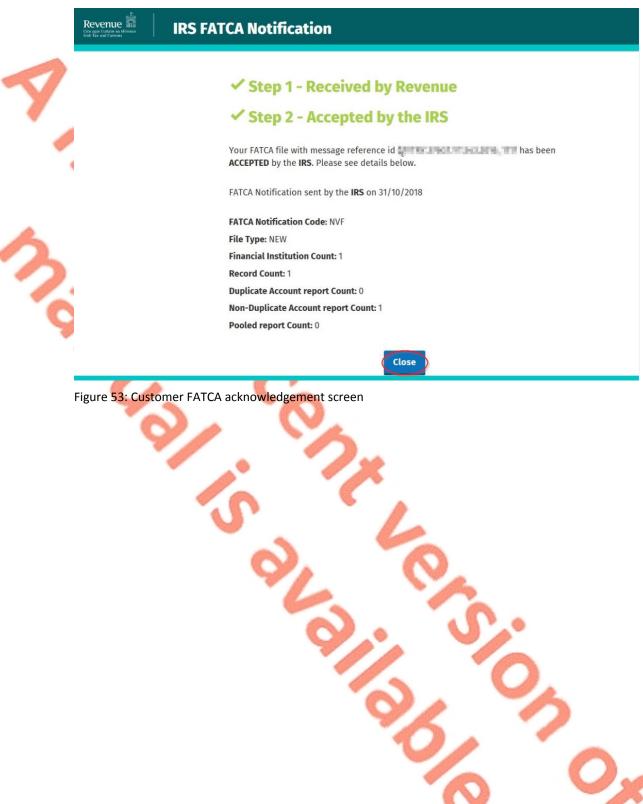
	SERVICES	REVENUE RECORD	PROFILE WORK IN PRO	OGRESS ADMIN SERVICES			AGE: ENGLISH + RC
TEST Makini - Inbox Messa	ges 🛈						
- OPTIONS	Search	by: Select Search Method	•				View Latest Message
Inbox Messages				h.			
Returns		Notice No. Customer		No./Doc ID Tax Type/Duty/Rep. Oblig.		Period Begin	And the Distance of the second second
Payments	0 6			FATCA	FATCA Reporting Entity	N/A	06/04/2017 N/A
Refunds & Repayments		4950793790G TEST		FATCA	Registr FATCA	N/A N/A	05/04/2017 N/A
Charges & Payments				FAIGA	Reporting Entity	N/A	05/04/2017 N/A
Registration Details	0 6				Registr Tax Registration	N/A	07/02/2017 N/A
Figure 50: Custom							
5. Click "C Revenue and the set of the set o			eturn to Reven edgement	ue Record scree	en.		
		✓ Step	1 - Receive	d by Revenue			
		© Step	2 - Submitt	ed to the IRS			
		VOUR EATCA &	le with mercado rofo	rence id	in the second second	War roce	ived
		by Revenue a	ind will be submitted	to the IRS. Refer to the nation regarding exchan	FATCA Interg		
				ccepted or Rejected IRS 5 have processed your fi		cation in yo	our
		0		Close			
	ier FATC	A acknowledge	ement screen		١.		
Figure 51: Custom			Y				
Figure 51: Custom			91		0	5	
Figure 51: Custom				8	0	5	2
Figure 51: Custom				30	0	5),x
Figure 51: Custom				30,0	0	5	2

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.

FATCA Acknowledgement



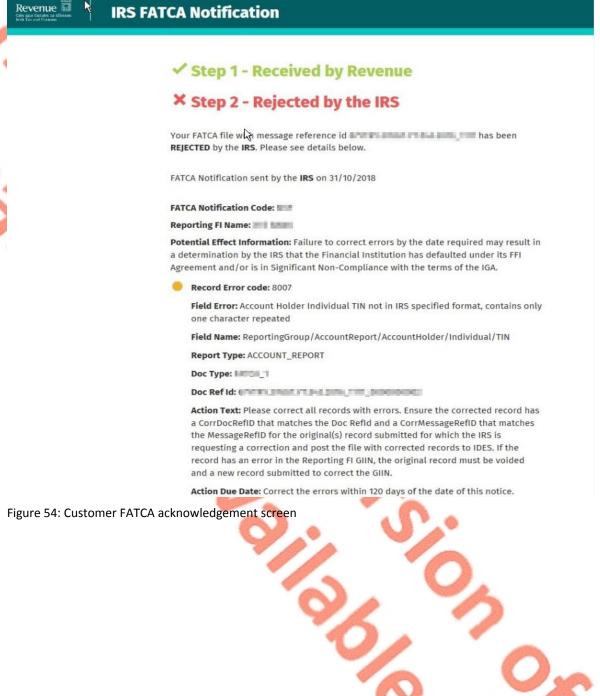
7. Following exchange of the FATCA file with the IRS, a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click "Close" to return to the My Services screen.



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."

IRS FATCA Notification



1.

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 <u>FATCA XML Schema Guide</u> (V2.0)

4.1 Agent Submitting Nil FATCA Return.

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

"Reporting Obligations" must be ticked.

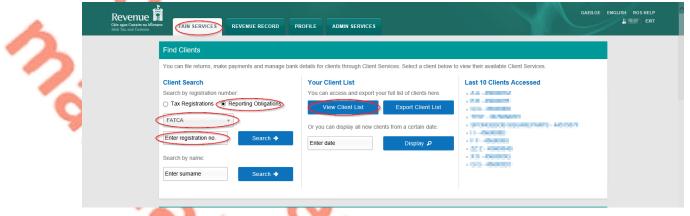
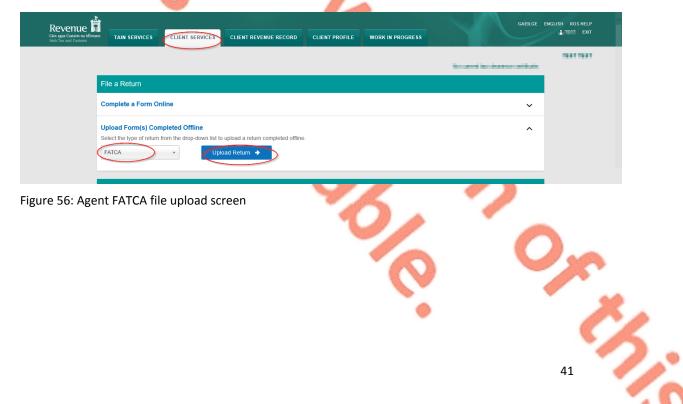


Figure 55: Agent Client search screen

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



The 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".

\checkmark	Revenue	CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS	GAEILGE ENGLISH ROSHELP
	ROS Upload		NE PORTO DO IQUIETRATO
	Add File Remove	To remove all files from the list click the "Remove All" button	u want to send to Revenue.
3	You are using certificate:	₽	
Figure 57: Agent FA	TCA add file screen		
			0,0

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

5:

4. 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".

/		
1	Revenue auto-generat	ed nil-return facility
	submit a nil-return in the case where the Reporting Period. This facility automatic based on the submission date and the c FIs may also use the File Upload option	l Institutions (FIs) with a simple option to ey have no reportable accounts for the given ally generates a nil-return on behalf of the FI, sustomer registration details as set out below. to submit a nil-return in XML format as an ish, or should the auto-generated details not
	The following details will be used to aut	omatically generate a nil-return on your behalf:
\$	Global Intermediary Identification Number:	1755 A. 898 C. P. 49
9	Reporting Period Start Date:	01-01-2018
	Reporting Period End Date:	31-12-2016
	Country of Tax Residence:	Ireland
	Name:	the strengt respect that there are
	* Filer Category:	Please Select
	* Address CountryCode:	Please Select
	Address:	
	wish to submit a nil-return based	on the above details.
	Back	Submit
Figure 58: FAT	CA Nil return auto populated screer	n O
		6 Or
		• 6
		43

5. Enter ROS Password and click "Sign & Submit".

	venue fa us Castaim na hÉireann x and Customs					
× .	Sign & Submit		4			ſ
2	Certificate Enter Password	Password	Sign & Submit	1 Help		1
い			0%			
Figur 6.	e 59: Agent sign and sub	mit screen				
0.	Click "Go to ROS"	' to return to Clien	t Services nage			
Re Cășin aș Irish Ta		' to return to Clien				
Re Gala ag Inda T		CA Nil Returi Thank y	n ou. FCA Nil Retu	urn has bee	n	
Ciair ag		CA Nil Return Thank y Your FAT submitt	n OU. TCA Nil Retu ed. your ROS Revenue R			
		CA Nil Return Thank y Your FAT submitt Please check y Notice No.:	n TCA Nil Retu ed. your ROS Revenue R	urn has bee		

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.

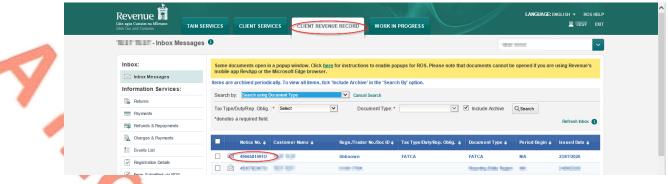
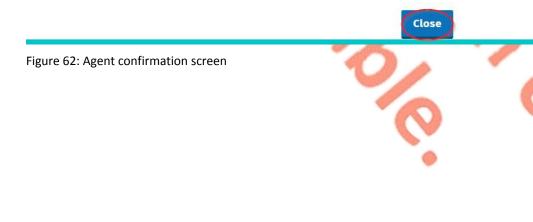


Figure 61: Agent Revenue Record screen

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



- 🤨 Country of Tax Residence: ன 📷
- 5 Name: 48 GLOBAL ENCHOY DEVICAMEN, FUND PLC
- 6 Filer Category: Harmenter
- Address CountryCode: III
- 8 Address: The Login Par House Fill Building 1
- 🥺 Election made under Regulation 6(2): 🖮



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.

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

" Reporting Obligations" must be ticked.

1		ROFILE ADMIN SERVICES	GAELGE ENGLISH ROS HELP
1	Find Clients You can file returns, make payments and manage bank	details for clients through Client Services. Select a client below i	o view their available Cilent Services.
	Client Search	Your Client List	Last 10 Clients Accessed
	Search by registration number:	You can access and export your full list of clients here.	- A.S PROPERTY
	Tax Registrations Reporting Obligations	View Client List Export Client List	
<u>~</u>	FATCA V	Or you can display all new clients from a certain date.	 TETRE - LEARNING
	Enter registration no. Search 🔶	Enter date Display 🔎	 0.1
1 A A A A A A A A A A A A A A A A A A A	Search by name:		 X.1 - Revenues X.5 - Revenues
	Enter surname Search 🔶		

Figure 63: Agent Client list screen

1

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

Revenue Câin agus Custaim na hÉ Irish Tax and Customs	TAIN SERVICES CLIENT REVENUE RECORD CLIENT PRO	FILE WORK IN PROGRESS	GAEILGE E	INGLISH ROSHELP
			terrorent terrotectoren artikate	and the second
	File a Return			
	Complete a Form Online		~	
	Upload Form(s) Completed Offline Select the type of return from the drop-down list to upload a return completed offline.		^	
gure 64: Ag	ent Upload return screen	S		
	0	2	5	
		6	C	2
Further infor	mation on the <u>FATCA XML Schema Guide (V2.0)</u> .			Č/
				46

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.

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

	Client as Affreira a Marine as
· ·	NOS Opioau
•	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) 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.
	Remove All To submit a Nil-Return, click on the button below.
	Submit N4 Relarm 🔶
<u> </u>	
ろ	
	You are using certificate:
	Enter your password *
	Cancel Updows/File()
	0%
	* Denotes a required field.

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

SS Upload The following files were uploaded successful File newnilfireport.xml Upload more files Accessibility	IIV. Please check your ROS inbox short Status UPLOADET	Document ID D 5552032569	nished
The following files were uploaded successful File newniffreport.xml	Status	Document ID D 5552032569	
File newnilfireport.xml Upload more files	Status	Document ID D 5552032569	
newnilfireport.xml Upload more files		D 5552032569	
Upload more files	UPLOADE	Fin	
Accessibility		Certificate Policy and Pr	ractice Statements Privacy Policy Terms & Conditions
	ň	20	0,
n on the relevant threshol A guidance notes.	lds that can be applied	l in respect of FATCA are se	et out in the TDM 47
r	n on the relevant thresho		n on the relevant thresholds that can be applied in respect of FATCA are se

5. 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.

Revenue	RVICES CLIENT SERVICES	CLIENT REVENUE RE	CORD WORK IN	PROGRESS		LANGUAGE: EN	iglish v Roshel ∎ Exr
TEST TEST - Inbox Messages	0				1.11	10	~
Inbox:	Some documents open in a popup		structions to enable po	pups for ROS. Please note that	t documents cannot be	e opened if you are u	using Revenue's
inbox Messages	mobile app RevApp or the Microso			b Del codice			
Information Services:	Items are archived periodically. To		_	n By option.			
Returns	Search by: Search using Document						
Payments	Tax Type/Duty/Rep. Oblig. :* Sele	t 🗸	Document Type: *	~	 Include Archive 	Q, Search	
Refunds & Repayments	*denotes a required field.						Refresh Inbox 🊯
Charges & Payments	■ Notice No. Custon	nerName¢ Rej	n./Trader No./Doc ID 🗢	Tax Type/Duty/Rep. Oblig. 🗢	Document Type 🗢	Period Begin ¢	Issued Date 🗢
Events List	49565814910 TEST TI	EFT Uni	snown	FATCA	FATCA	NA	23/07/2020
Registration Details			nown	TATGA	FAICA		25/07/2020

Figure 67: Agent Revenue Record screen

6.

Revenue 📓

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.

FATCA Acknowledgement

✓ Step 1 - Received by Revenue

^(†) Step 2 - Submitted to the IRS

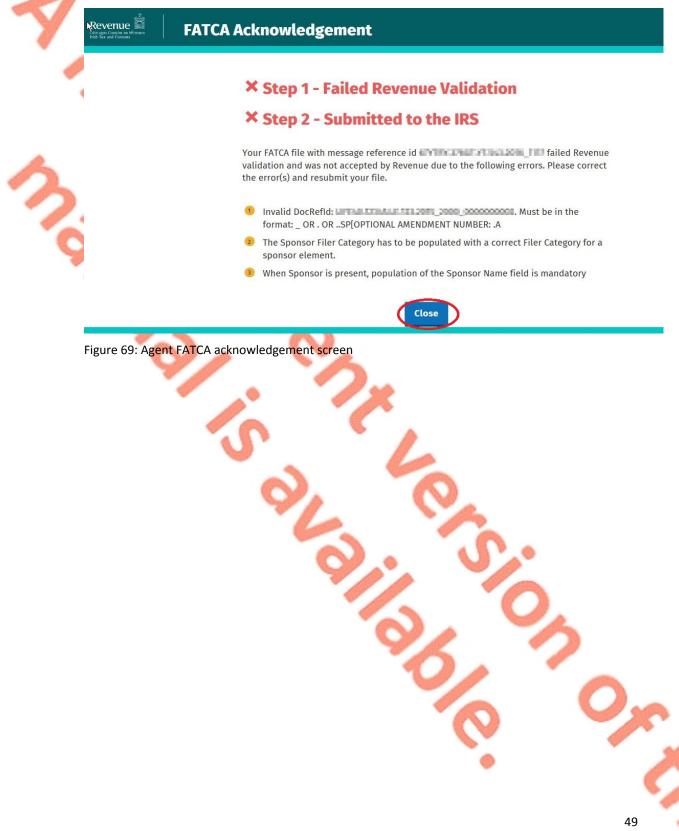
Your FATCA file with message reference id was received by Revenue and will be submitted to the IRS. Refer to the FATCA Intergovernmental Agreement (IGA) for further information regarding exchange dates.

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

Clos

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.



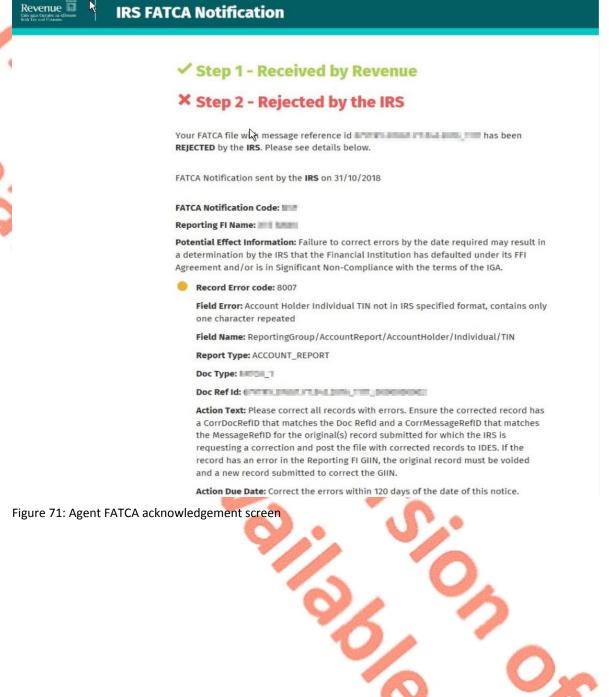
8. Following exchange of the FATCA file with the Internal Revenue Service (IRS), a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click "Close" to return to the Tain Services screen.

Creating and Contaction and Adverses	IRS FATCA Notification
	Step 1 - Received by Revenue
	Step 2 - Accepted by the IRS
	Your FATCA file with message reference id and the second se
	FATCA Notification sent by the IRS on 31/10/2018
	FATCA Notification Code: NVF
	File Type: NEW
\sim	Financial Institution Count: 1
	Record Count: 1
2	Duplicate Account report Count: 0
	Non-Duplicate Account report Count: 1
	Pooled report Count: 0
	Close
Figure 70: Agen	; 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."

IRS FATCA Notification



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 <u>Revenue website</u>.

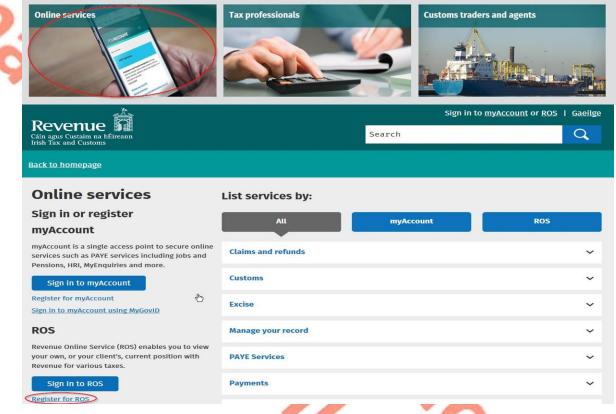


Figure 72: Revenue website screen

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:

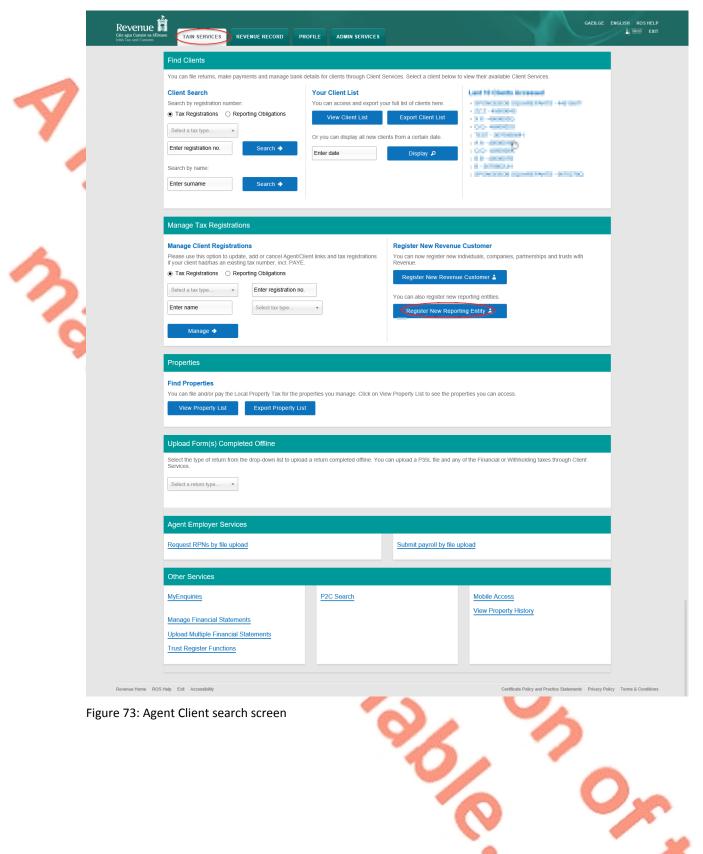
- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call +**353 1 738 3699**

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".



3. Select "FATCA Reporting Obligation" and click "Next".

	Revenue	TAIN SERVICES			ROS Help Exit
7	eF.	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. • as the inited agent for these additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected. • CAC2-CRS Reporting Obligation • TATCA Reporting Obligation • STR Reporting Obligation • STR Reporting Obligation • STR Reporting Obligation	Certificate Policy Statement	Privacy Policy Terms & Conditions	

Figure 74: Agent Reporting Entity registration screen

4.

Enter the required details for the Customer. Click "Next".

	 Reporting Entity Registration (2 of 2) - F 	Reporting Entity Details		
	* Denotes a required field			
	Please supply at least one of email address, phone numb	ber or mobile number.		
	Reporting Entity			
	Reporting Entity name *			
	Address Line 1 *			
	Address Line 2 *			
	Address Line 3			
	Address Line 4		B	
	Eircode			
	Email Address			
	Phone (STD Code and Number)			
	Mobile Contact Name			
	Mobile Number			
	Responsible Officer *			
	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic	Certificate Policy Statement Pr	ivacy Policy Terms & Conditions
gure 75		Eolas as Gaeilge Certification Practic		Ivacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		ivacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		ivacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		Ivacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tvacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tracy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tracy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tvacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tvacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tvacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tracy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		Ivacy Policy Terms & Conditions
gure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		Ivacy Policy Terms & Conditions
ure 75	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification Practic		tracy Policy Terms & Conditions

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 Calia sgor Castalin na hEirear Irish Tax and Castons	TAIN SERVICES	ROS Help Ext
7	Registration FATCA Registration Condes a required field Registration Date (DD/MMYYYY) Condes a Solval Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	Cancel Cancel Cancel Cancel	

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).

<image/> <form><form><image/><image/><image/><image/><image/></form></form>	Υ_	Once comp	neteu, en						ROS Help Exit
<form><form><form></form></form></form>	Re Cáin a Irish T	evenue I agus Custaim na hÉireann Tax and Customs	VICES				X		KOS Help EXIT
<form><form><form></form></form></form>	eRe	gistration							
<form><form><form><form></form></form></form></form>									
<form><form><form><form></form></form></form></form>			est (Reporting Entit	v)					
<form><form></form></form>									
<form><form></form></form>		-							
<form><form></form></form>							G		
<form><form></form></form>									
<form><form></form></form>									
<form><form></form></form>				Design of the local sectors of					
<form><form></form></form>									
<form><form></form></form>									
<form><form></form></form>		Responsible Officer							
<form><form></form></form>		- FATCA Reporting Obligation De	etails						
<form></form>				24/06/2020					
<form></form>									
<form></form>			las that say he singed by	and a second	a usual seconds is displayed below. C	E			
<form></form>		on the "Generate Client Consent Letter" b	utton to generate a Conse	nt Letter in respect of the registra	ations input for your client. The lette				
Figure 7.2. Agent Client consent letter screet			ree from the following link:	Download Adobe Reader.					
Figure 77: Agent Client consent letter screen		× Cancel							
58	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy State	ment Privacy Policy Terms & Co	nditions
58	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy State	ment Privacy Policy Terms & Co	nditions
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	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy State	nent Privacy Policy Terms & Co	nditions
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58	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy States	nent Privacy Policy Terms & Co	nditions
58	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy States	nent Privacy Policy Terms & Co	nditons
	Figu		elp Exit Accessibility		Eolas as (Statement Certificate Policy State	ment Privacy Policy Terms & Co	nditors



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

Registered Contact Details —			
Name Address Address1 Address2	4	Test	
Test understands that this arrangenetic field to Revenue.	ement will remain	in place until changed by either agent or	client and the change is
Signed		(Agent) Date	
Signed		(Client) Date	
	9,		

7. 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".

Rever Gin agus Cur Irith Tax and	im na hÉireann TAIN SCRUCES	
	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-clie 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. Placese indicate which reporting obligations the attachment is relevant to by checking the boxes. Image: Placese upload a copy of the signed TAIN Link Notification letter by clicking the Next button.	ent
Figure 8.	Revenue Home ROS Help Ext Accessibility Eolas as Gaeilge Certification Practice Statem e 79: Agent link attachment screen Click "Sign and Submit".	ent Certificale Policy Statement Privacy Policy Terms & Conditions
Reve		
	eRegistration TAIN Link Attachment Attached approval letter file(s): FATCA Remove Attachment Base	Eggs and Submit
	Revenue Home ROS Help Exit Accessibility Eolas as Gaelige Certification Pr	ractice Statement Certificate Policy Statement Privacy Policy Terms & Co

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

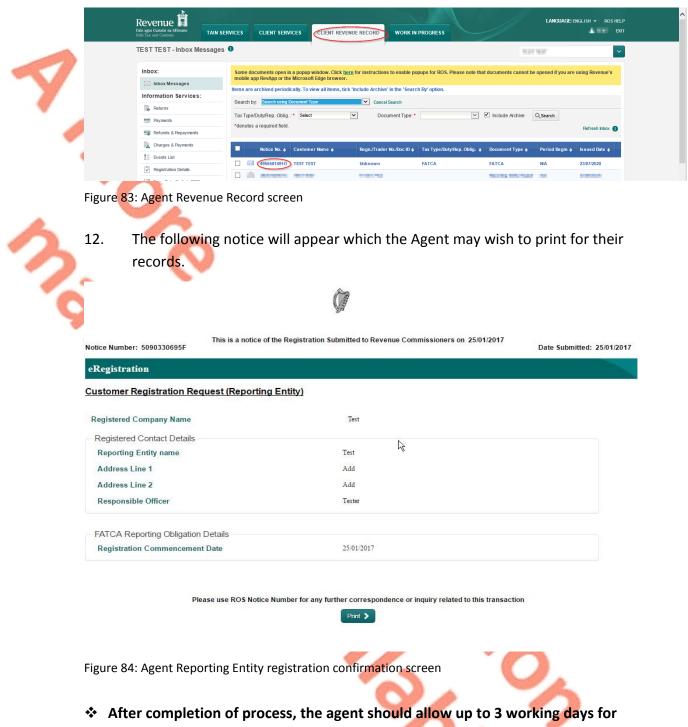
Figure 80: Agent sign and submit screen



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

Reve Cáin agus Irith Tax a	Couston as Millerann of Cultures			ROS Help Exit
	Return			
9	i If you wish to review the details of	v transmitted, please sign and submit by entering your password below. of this transaction click on the button marked Back. successfully transmitted you will be provided with a notice number for the of this number for your records.		
		assword Sign & Submit) Back	4	
		0%		
Figur	Revenue Home ROS Help Exit Accessibility		Practice Statement Certificate Policy Statement Privacy Policy Terms & Condition	IS
10.		ve a ROS Acknowledgement to print for its records. Clic	and a Notice Number, which	ı
Reve	enue 🛱		K OK .	ROS Help Exit
Câin agus Irish Tux a		PROFILE ADMIN SERVICES	TEST -	
	You have just transmitted an Online Registration Retur You can access a copy of this transaction through you A Receipt will be sent to your ROS Inbox as soon as th To file another Return click on Client Services tab.	r client's ROS Inbox by clicking on the Client Revenue Record tab above. his transaction has been processed by Revenue.	1531 -	
	To return to TAIN Services click on TAIN Services tab. Please use the Notice Number below in any future co Notice eRegistration summary:			
	Action Register and Link FATCA To return to TAIN Services click on TAIN Services ab	Status Comments Success OK	l≱	
	Revenue Home ROS Help Exit Accessibility	Eolas as Gaeilge Certification	Practice Statement Certificate Policy Statement Privacy Policy Terms & Condition:	-
Figur	re 82: Agent registration cor	ifirmation screen	500	
			60	
			•	51
				1

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.



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 id="" sequence=""></unique></reporting></reporting>
Description:	 <reporting fi="" giin=""> is the GIIN for the reporting FI associated with the reporting group</reporting> Period character (.) <reporting year=""> is the 4-digit reporting year that the data in the file relates to</reporting> Underscore <unique 4-digit="" id="" sequence=""> 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.</unique>
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

Element	MessageRefID
Datatype:	xsd:string
Pattern:	<timestampwhenmessagecreated>_<reportingfigiin></reportingfigiin></timestampwhenmessagecreated>
Description:	• <timestampwhenmessagecreated>Timestamp when the</timestampwhenmessagecreated>
	message is created in the format: YYYYMMDDTHHMMSSZ
	Underscore character (_)
	 <reportingfigiin> is the GIIN for the reporting FI</reportingfigiin>
	associated with the reporting group
Example:	20160226T093830Z_AB012R.00001.ME.372
	Where
	20160226T093830Z = TimestampWhenMessageCreated
	AB012R.00001.ME.372= ReportingFIGIIN

7.2 Alternative MessageRefID Naming Convention

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 number="" sequence=""></record></messagerefid>		
	Note: This pattern conforms to the IRS Schema Guidance		
Description:	 <messagerefid> is the MessageRefID of the file in which the record appears – format for this outlined above</messagerefid> Underscore (_) <record number="" sequence=""> 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 000000005</record> 		
Example:	AB012R.00001.ME.372.2015_0001_000000005 Where AB012R.00001.ME.372 = Reporting FI GIIN 2015 = Reporting Year 0001 = This is the first file that this FI has uploaded to Revenue 000000005 = 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

Reporting FI DocRefld Format

Element	DocRefID			
Datatype:	xsd:string			
Pattern:	<reportingfigiin>.<reportingyear>.RF<sequencenumber> [OPTIONAL AMENDMENT NUMBER: .A<amendmentsequencenumber>]</amendmentsequencenumber></sequencenumber></reportingyear></reportingfigiin>			
Description:	 <reportingfigiin> is the GIIN for the reporting FI associated with the reporting group.</reportingfigiin> 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.</sequencenumber> [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.</amendmentsequencenumber> </reportingyear> 			
Example:	Original: AB012R.00001.ME.372.2015.RF1			
	Amendment: AB012R.00001.ME.372.2015.RF1.A1			

26/0

2. Sponsor DocRefId Format

	Element	DocRefID
	Datatype:	xsd:string
~	Pattern:	<sponsoringfigiin>.<reportingyear>.SP<sequencenumber >[OPTIONAL AMENDMENT NUMBER: .A<amendmentsequencenumber>]</amendmentsequencenumber></sequencenumber </reportingyear></sponsoringfigiin>
う	Description:	 <sponsoringfigiin> is the GIIN in the Sponsor element.</sponsoringfigiin> Period character (.) <reportingyear> is the 4-digit reporting year that the data in the file relates to.</reportingyear> .SP <sequencenumber> is a unique ID to ensure the uniqueness of the reference.</sequencenumber> [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.</amendmentsequencenumber>
	Example:	Original: AB012R.00001.ME.999.2015.SP1 Amendment: AB012R.00001.ME.999.2015.SP1.A1

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3. Intermediary DocRefld Format

	Element	DocRefID
	Datatype:	xsd:string
7	Pattern:	<reportingfigiin>.<reportingyear>.IN<sequencenumber >[OPTIONAL AMENDMENT NUMBER: .A<amendmentsequencenumber>]</amendmentsequencenumber></sequencenumber </reportingyear></reportingfigiin>
3	Description:	 <reportingfigiin> is the GIIN for the reporting FI associated with the reporting group.</reportingfigiin> Period character (.) <reportingyear> is the 4-digit reporting year that the data in the file relates to.</reportingyear> .IN <sequencenumber> is a unique ID to ensure the uniqueness of the reference.</sequencenumber> [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.</amendmentsequencenumber>
	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
7	Pattern:	<reportingfigiin>.<reportingyear>.AR<account Number>.ID<sequencenumber>[OPTIONAL AMENDMENT NUMBER: .A<amendmentsequencenumber>]</amendmentsequencenumber></sequencenumber></account </reportingyear></reportingfigiin>
	Description:	 <reportingfigiin> is the GIIN for the reporting FI associated with the reporting group.</reportingfigiin> Period character (.) <reportingyear> is the 4-digit reporting year that the data in the file relates to.</reportingyear> .AR <accountnumber> is the AccountNumber from the AccountReport element.</accountnumber> .ID <sequencenumber> is a unique ID to ensure the uniqueness of the reference.</sequencenumber> [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.</amendmentsequencenumber>
	Example:	Original: AB0128.00001.ME.372.2015.AB12345678.ID1

e AccountReport element. nceNumber> is a unique ID to he uniqueness of the reference. IAL AMENDMENT NUMBER: ndmentSequenceNumber> is used ify an amendment. This should used for amendments. The nentSequenceNumber should nt the amendment numbers i.e. amendment should have .A1. AB012R.00001.ME.372.2015.AR12345678.ID1 Amendment: AB012R.00001.ME.372.2015.AR12345678.ID1.A1

5. NilReport DocRefID Format

Datat Patter		xsd:string <reportingfigiin>.<reportingyear>.NR<sequencenumber >[OPTIONAL AMENDMENT NUMBER:</sequencenumber </reportingyear></reportingfigiin>	
		<reportingfigiin>.<reportingyear>.NR<sequencenumber>[OPTIONAL AMENDMENT NUMBER:</sequencenumber></reportingyear></reportingfigiin>	
Y			
		.A <amendmentsequencenumber>] or <reportingfigiin>.<reportingyear>.ID<sequencenumber >[OPTIONAL AMENDMENT NUMBER:</sequencenumber </reportingyear></reportingfigiin></amendmentsequencenumber>	
		.A <amendmentsequencenumber>]</amendmentsequencenumber>	
Descr	iption:	 <reportingfigiin> is the GIIN for the reporting FI associated with the reporting group.</reportingfigiin> Period character (.) <reportingyear> is the 4-digit reporting year that</reportingyear> 	
3	0	 the data in the file relates to. .NR <sequencenumber> is a unique ID to ensure the</sequencenumber> 	
2	0	 uniqueness of the reference. [OPTIONAL AMENDMENT NUMBER: .A<amendmentsequencenumber> is used to identify an amendment. This should only be used</amendmentsequencenumber> 	
	9/	for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.	
	S	 or <reportingfigiin> is the GIIN for the reporting FI associated with the reporting group.</reportingfigiin> Period character (.) 	
		 <reportingyear> is the 4-digit reporting year that the data in the file relates to.</reportingyear> .ID 	
		 <sequencenumber> is a unique ID to ensure the uniqueness of the reference.</sequencenumber> [OPTIONAL AMENDMENT NUMBER: 	
		.A <amendmentsequencenumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent</amendmentsequencenumber>	
		the amendment numbers i.e. the first amendment should have .A1.	
		•	5.
		69	

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 subelement 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 <u>IRS Notice 2017-46</u> 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 <u>IRS</u> <u>Notice 2017-46</u> 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 noncompliant due to a failure to report each required U.S. TIN.

The codes are as follows:

- 222222222 Pre-existing individual account with only U.S. indicia being a U.S. place of birth.
- 333333333 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.

 444444444 – 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.

555555555 – 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 selfcertification 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.

- 666666666 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.
- 777777777 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:

```
abcdefghijklmnopqrstuvwxyz
ABCDEFGHIJKLMNOPQRSTUVWXYZ
0123456789
áéíóúÁÉÍÓÚ
£$€%&*-+=()<>:;,."'@~#?!/\
```

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	&
< 0	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	>	
1	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
&#</td><td>Ampersand Hash</td><td>N/A</td></tr></tbody></table>		

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.
- **<u>Do not</u>** amend a record in response to a record-level error notification.
- **<u>Do not</u>** 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
- o Incorrect Account Holder or Substantial US Owner Name
- o 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.
- <u>Do not</u> 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."

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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:

- ROS Administrator logs onto ROS. 1.
- Click on "Admin Services". 2.

1	Revenue 🛱					
	Cáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	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.

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status	Add New
0	-	20/7/20/040	WEIGHTEN		7	ACTINE	View
0	ange, p	an managed	0.000	121	12	AC 1941	Revise
0	mittal.	2007/00/000	Technoli	100	14	ACTION.	MyEnquiries
0	-	007100	101007	123	12	AC 1948	Permissions
0	NUMBER OF		-	12	122	Acr 1949	Amend ROS Ema Addresses
0	NO.	FEM REPORTED	Constanting in	12	10	ACTIN	Revoke
0	80.04 J	PERFORMANCE	(opening)	121	12	AC 1941	Suspend
0	with t	PERMIT	AND STREET	100	12	ACTION	Restore
0	-	PERFORMANCE	OR OTHER	123	12	AC 1941	
0	-	THE R. P. LEWIS CO., LANSING MICH.	THE OWNER OF STREET, ST. ST.	12	12		



3. Select the individual's Name and click "Revise".

Cáin ago	venue	hÉireann		REVENUE	RECORD	PROFILI	WOR	K IN PROGRESS	ADMIN SERVICE
	To select an is To apply for a You can View relevant optio	tion Services advidual, click on the Se certificate for an individ ror Revise the permissi n box below, <u>smation</u> about these fun	ual to act on your/cor ons of the selected in	mpany's behalf, click	k the Add New but	tion			-
Sea	arch by: S	Surname • Er	ter the search in	nformation:				Search	
ielect	Surname	Firstname	ID Ref.	System Password	Certificate		Status		Add New
\odot	HORE OF	DHORE THE	VETONIE	1	a		ACTIVE		View
Θ	In contrast	and second second	ersause.	121	12	N	-	-	Revine
0	HORSE IN	and the second	heater of	125	155	43	ACTIVE		My Enquiries
0	Distances.	31021042	1010200	12	-		Access		Permissions
0	received	PERMIT	a hearing	125	10		ACCURATE		end ROS Email Addresses
0	Received.	PERSONAL PROPERTY AND	e ment	12	122		ACTIVE		Revoke
0	IN THE OWNER			123	12		-		Suspend
0	HORNES!		-	12	- 10		ACTIVE		Restore
0	Received.		a another	(2)			ACTOR		
		PERSONAL PROPERTY AND INCOME.		-	-				

Figure 86: Revise ROS certificate permissions screen

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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".

Câin agus Custaim na hÉireann Irish Tax and Customs	MY SER	IVICES REVE	NUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVI
Revise Permiss	sions				NUMBER OF STREET	
You have selected :	And the second sec	ID F	Ref:	2	Back	
			a Second and a state of the second se		and a second second second	
To revise permissions or heading. To revise permissions or Once you have complete Click the Back arrow abc	n Administration Services o d your changes please clic	slick on the relevant check k on the Confirm button				
Permissions o	n Tax/Proced	ures Service	5			
. Mew look up information	Prepare: enter details on	a form. File: sion and sub	mit form to Revenue			
	np Duty: lookup Informatio	A REAL PROPERTY OF A REAL PROPERTY OF A				
Taxes/Procedures N		View	Prepare	File		
Solid Fuel Carb.Tax Natural Gas	×					
Natural Gas Carb.Tax	8		0	0		
Domicile Levy	8	0	0	0		
Electricity Tax			8			
Encashment Tax		8				
Film WithHolding Tax		Θ	0	8		
Stamp Duty - Fin. Se	8					
Stamp Duty - Ins. Le	8					
Pension Tax	8					
Light Dues Tax	8	0	0	0		
MGO Tax	8	0	0			
Cherished Numbers						
ASSS (Fair Deal)	8			8		
TRS	8		8			
RTSO Tax	8					
DAC2-CRS	8					
FATCA				\bigcirc		
DAC4-CbC	8	8		0		
All Taxes/Procedures	Remove All	View All	Prepare All	File Al]	
Permissions o	n Administrat	ion Services				
No: Permission not avail	lable, Yes: Permission ava	llable				
Service	1	No	Yes			
Add New		1				
Revise		8	0			
Amend Email Addres	ses	1	0			
Revoke			8			
	ements	1				
Set Signature Requir						

All Yes

Inbox Administration

All No

All Administration Services

Figure 87: ROS revise permissions screen

6. The following screen confirms permissions.

Revenue Î						
Cáin agus Custaim na hÉireann Irish Tax and Customs	MY SERVICES	REVENUE RECORD	PROFILE	WORK IN PROGRESS	ADMIN SERVICES	
The permissions chan	ges that you have sp	ecified for and the second	a a a a a a a a a a a a a a a a a a a	are now in place.		
1	To return to Administratio	OK OK	K button			
Figure 88: ROS confirm	nation screen					
After complet	ion of this p	rocess, the cert	tificate sh	nould update imi	nediately.	