Filing Guidelines for Foreign Account Tax Compliance Act (FATCA)

Part 38-03-25

Document last updated May 2021

_____

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Table of Contents

Executive Summary

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

1. Section 1: Customer Registering for FATCA

1.1 Register a FATCA Reporting Obligation

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

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

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

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

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

1.   Log into ROS.

2.   Under the "My Services" tab, select "Manage Reporting Obligations" from the Other Services section.
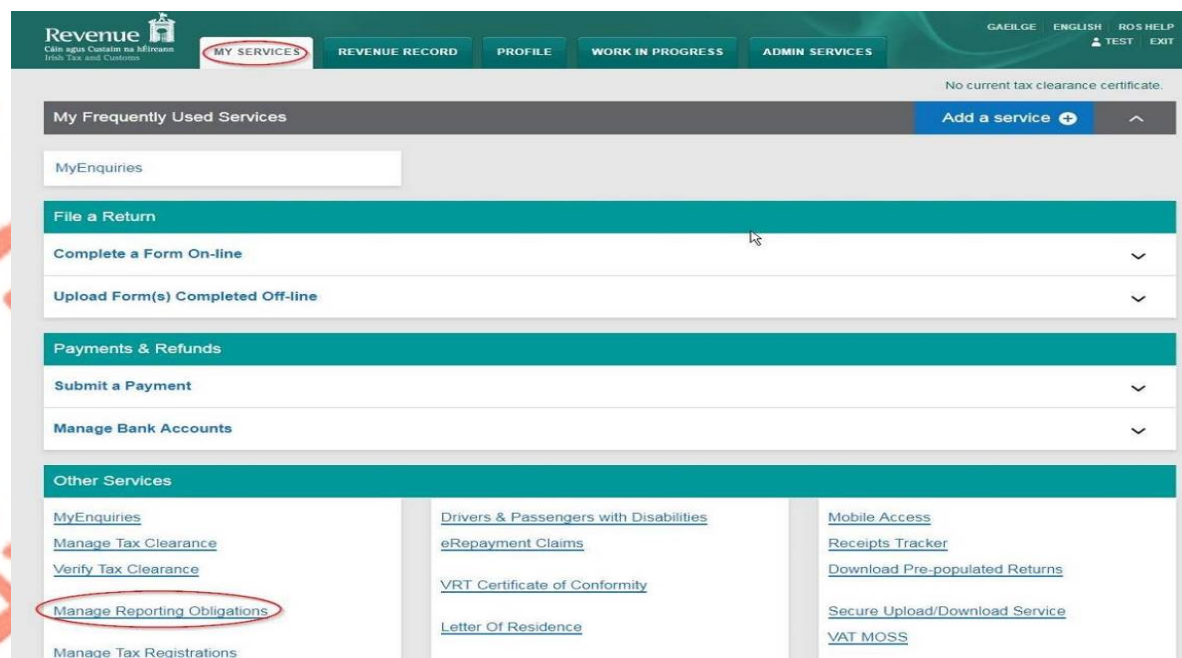

Figure 1: Manage Reporting Obligations screen

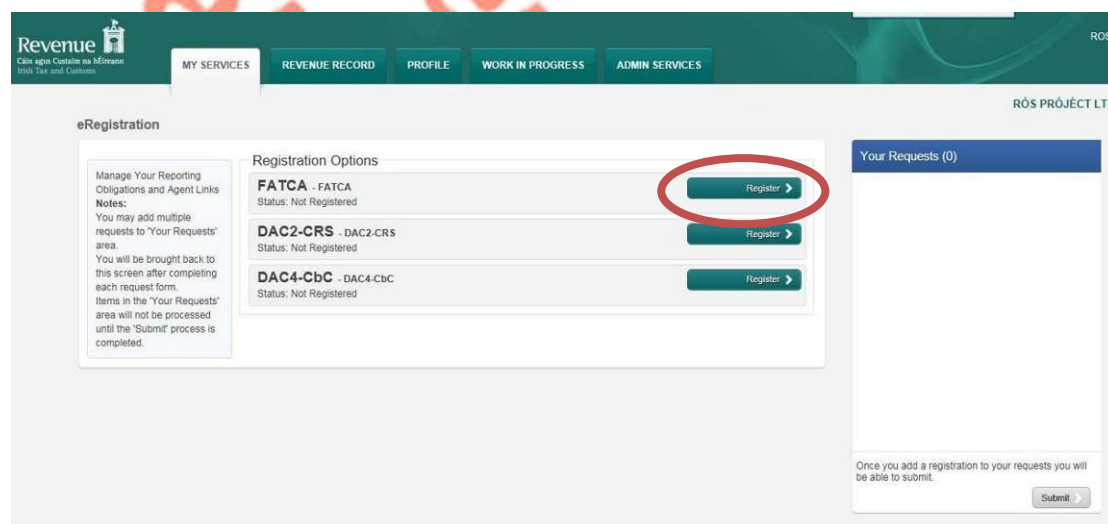3.   Select "Register" opposite "FATCA".

Figure 2: FATCA registration screen

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

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

Figure 3: FATCA GIIN registration screen

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

Figure 4: Submitting FATCA registration screen

6.   Click **"**Sign and Submit**".**

Figure 5: FATCA sign and submit screen

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

Figure 6: FATCA sign and submit password screen

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

Figure 7: FATCA registration ROS acknowledgement screen

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.

Figure 8: FATCA Revenue Record screen

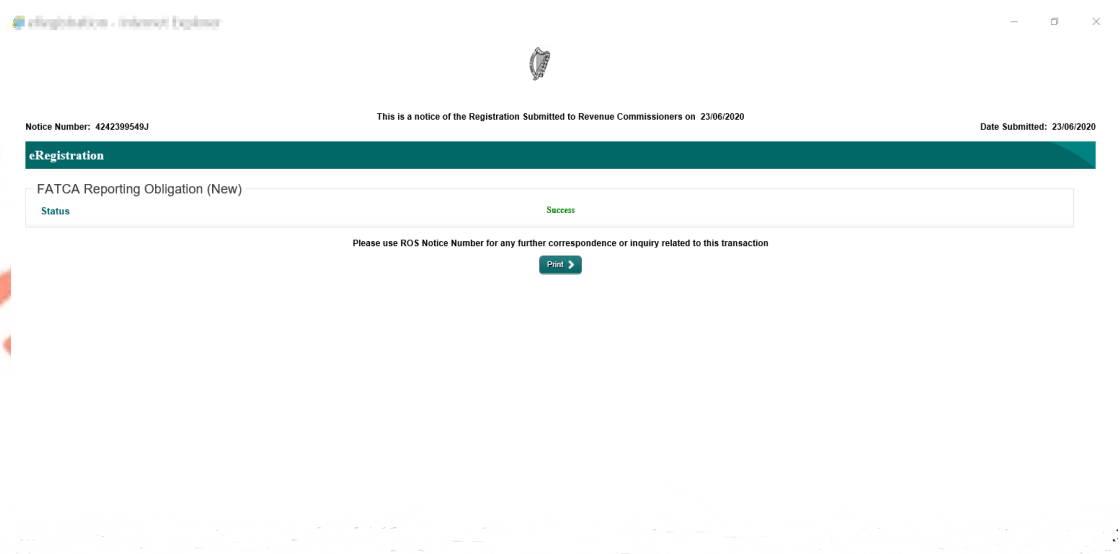10.   The following notice will appear which the Customer may wish to print for their records.

Figure 9: FATCA print registration confirmation screen

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

2. Section 2: Agents Registering Clients For FATCA

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

2.1   Registering an existing Client for a FATCA Reporting Obligation

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

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

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

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

1.   Log into ROS.

2.   Under the "TainServices" tab, locate the Customer using Client Search or Client List.

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

Figure 10: Tain Services select client screen

3.   Select "Manage Reporting Obligations" from the Other Services section.
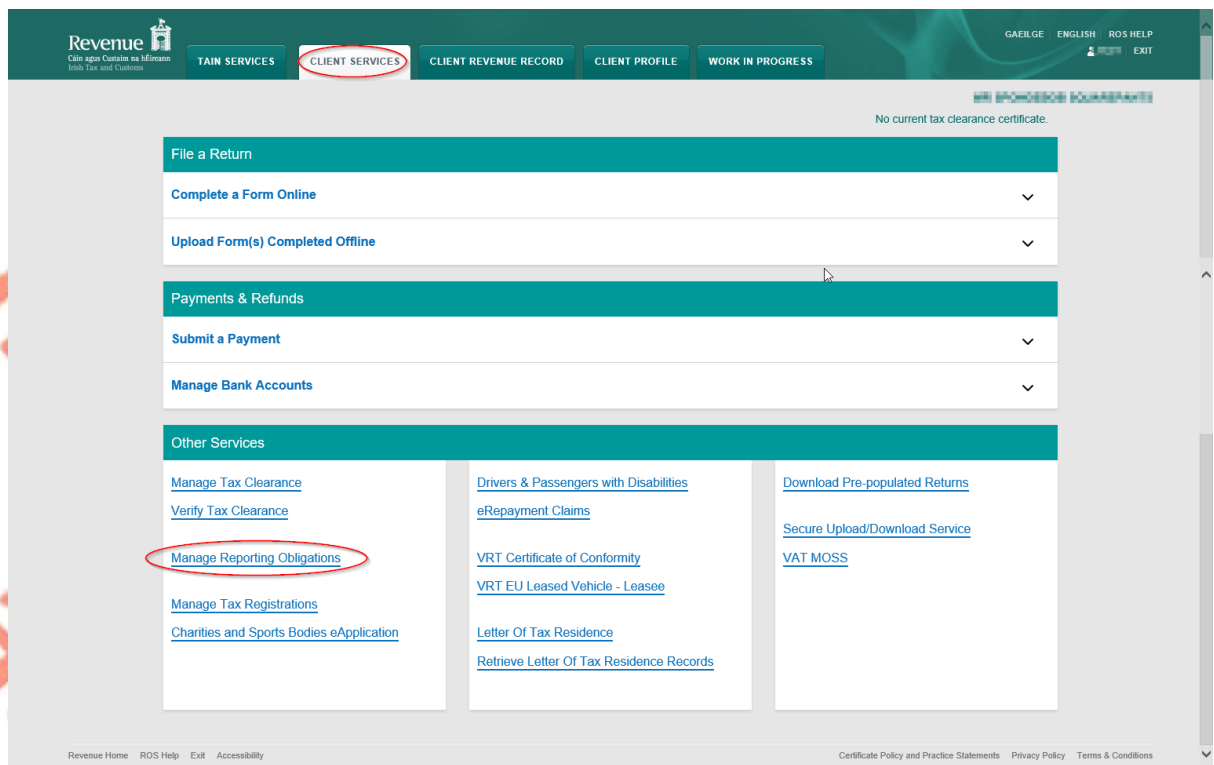
Figure 11: Agent Manage Reporting Obligations screen

4.   Click "Select Action" opposite "FATCA".
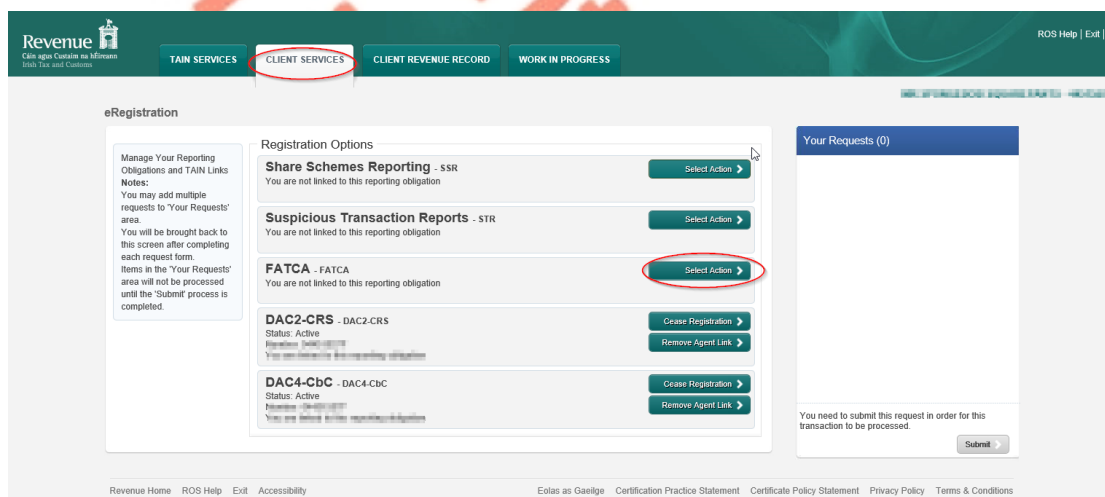
Figure 12: Agent FATCA registration screen

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

This option is applicable to an Agent wishing to link to a current Customer/Client to manage a FATCA Reporting Obligation.
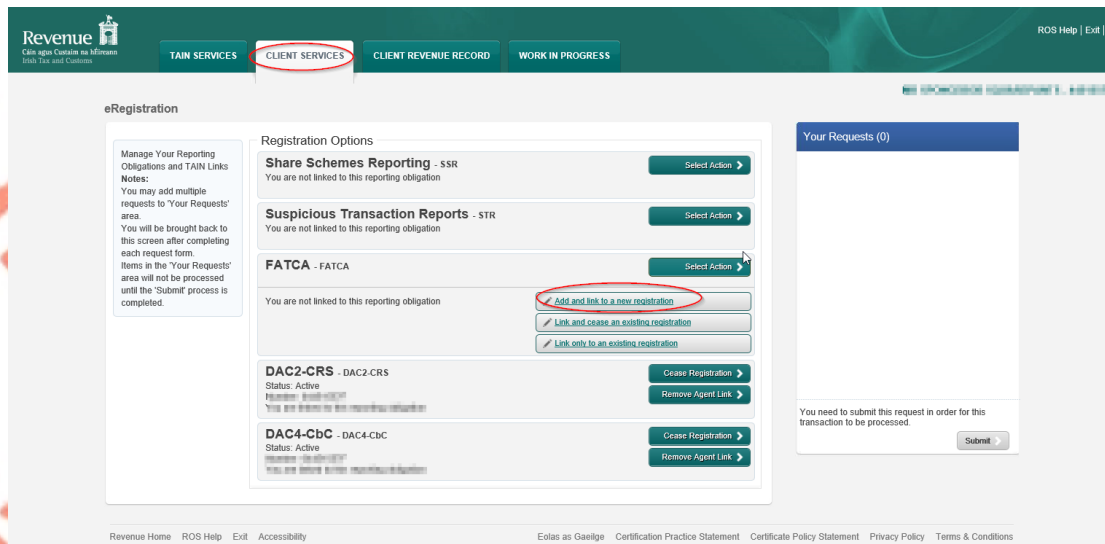
Figure 13: Agent FATCA registration selection screen

6.   The following screen will appear. Select "Confirm".
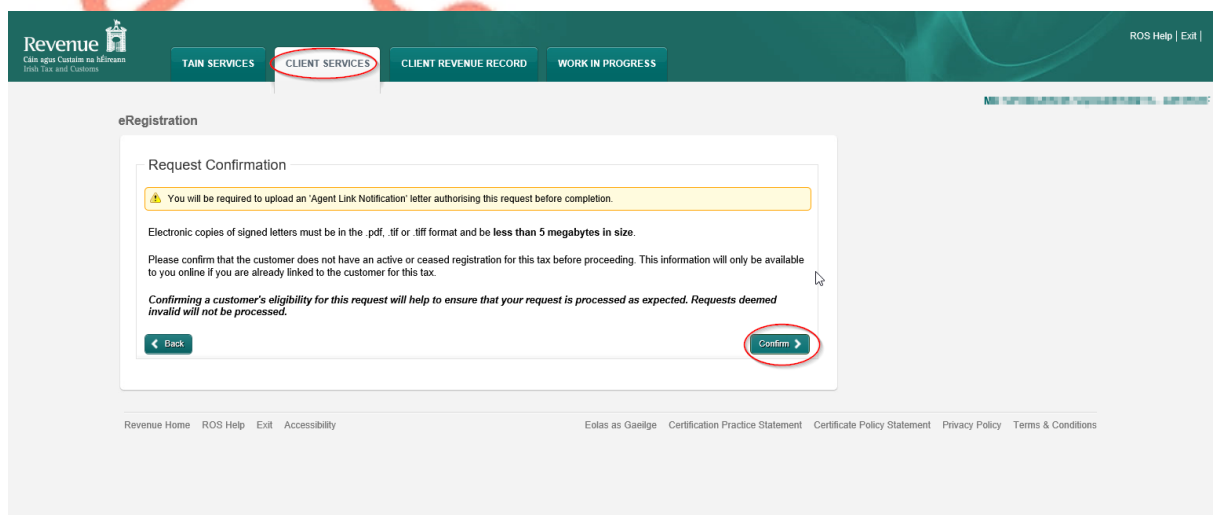
Figure 14: Agent FATCA registration confirmation screen

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".

Figure 15: Agent FATCA GIIN registration screen

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

Figure 16: Agent FATCA registration submit screen

9.   Select "Generate Client Consent Letter" this will generate a Consent letter in respect of the registrations input for your client. This will be generated in PDF format. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).
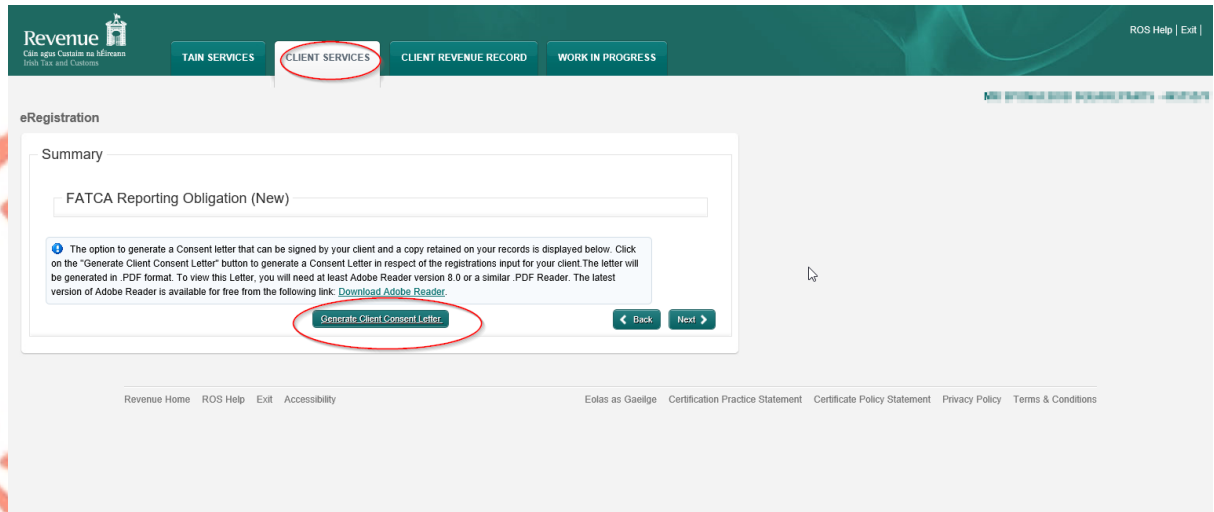
Figure 17: Agent generate client consent letter screen
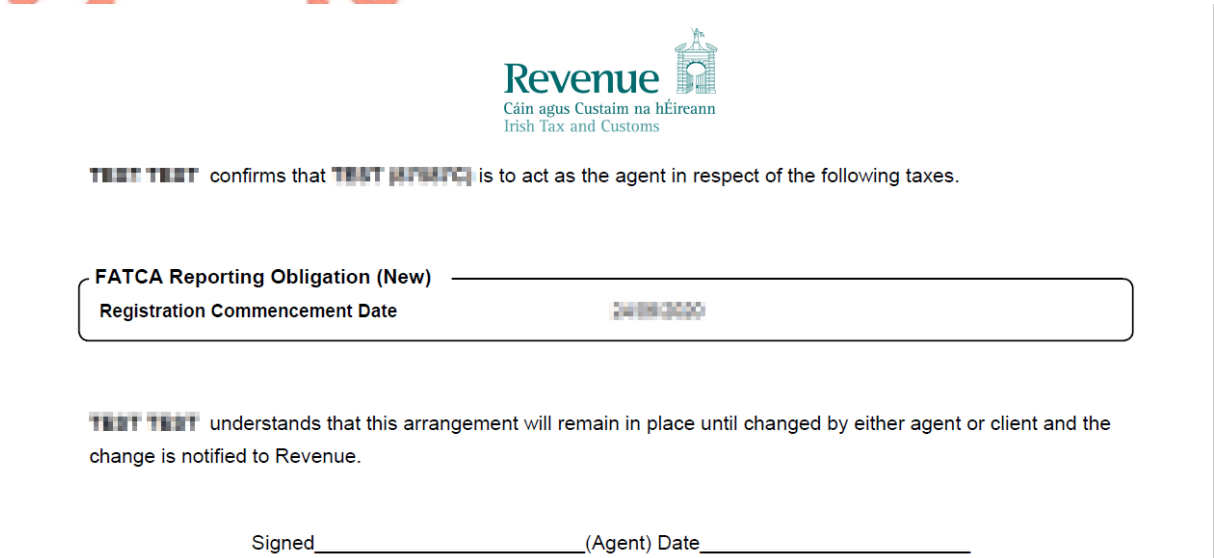
Figure 18: Agent Client consent letter screen

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

10.   Once completed, click "Next".

Figure 19: Agent linking screen

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

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

Figure 20: Upload agent link notification form screen

12.   Click "Sign and Submit".
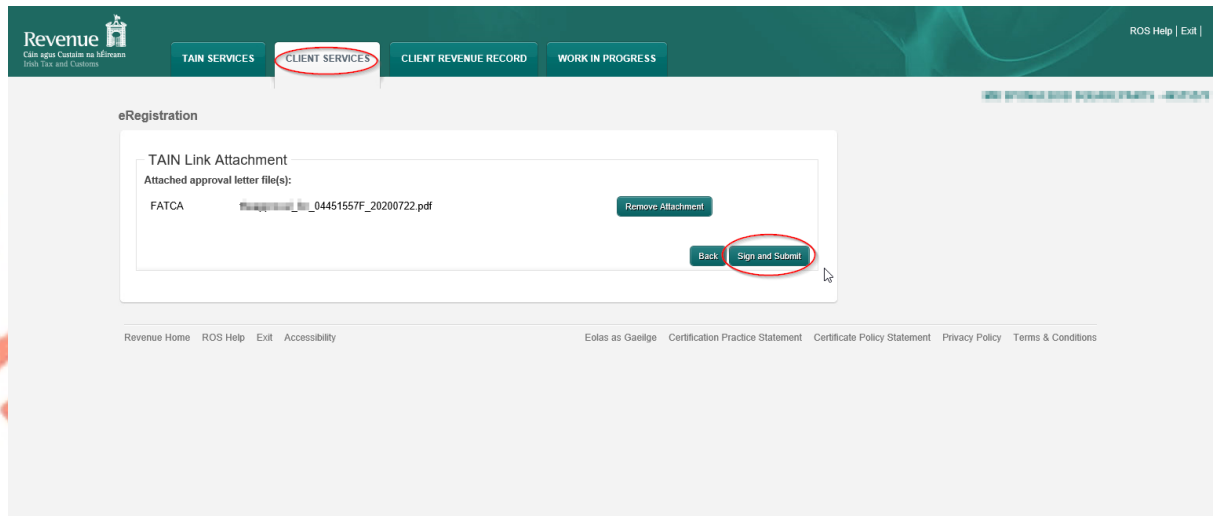
Figure 21: Agent link sign and submit screen

13.   The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click "Sign and Submit".
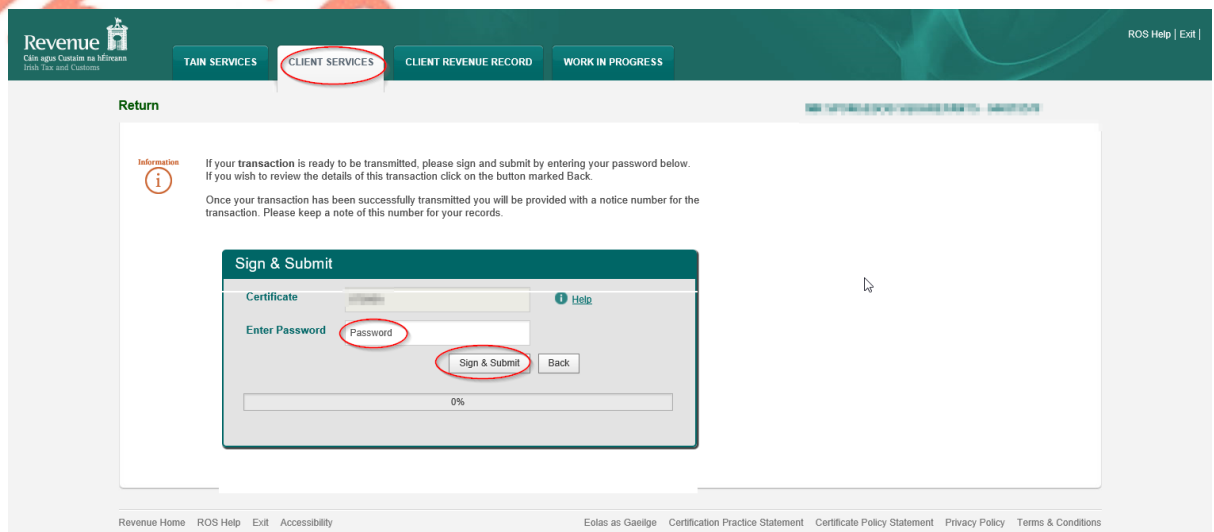
Figure 22: Agent sign and submit password screen

14.   The Agent will receive a ROS Acknowledgement and a Notice Number which
       the Agent may wish to print for its records. Click "OK".
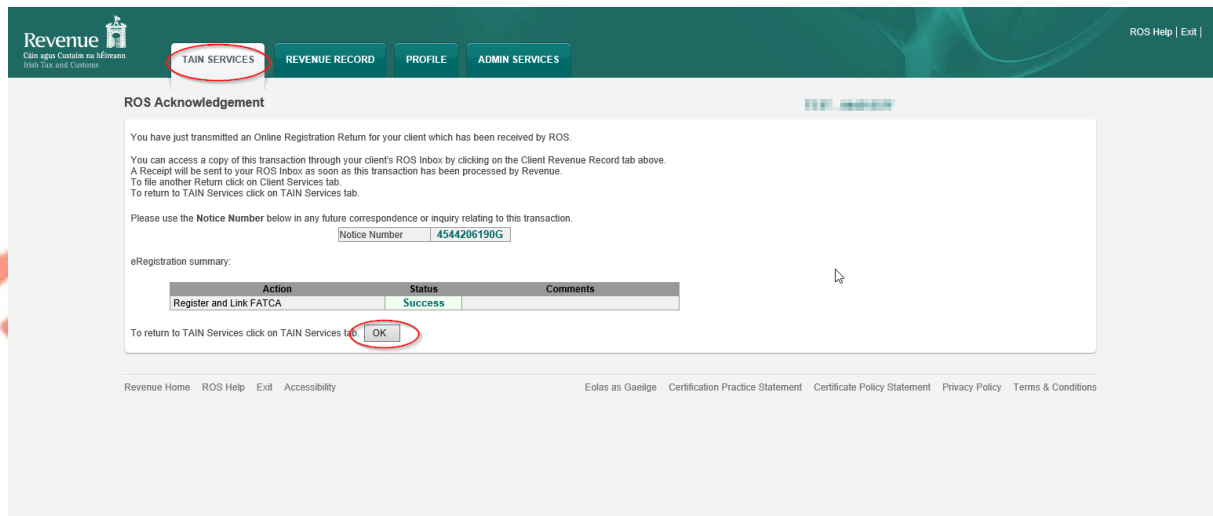
Figure 23: Agent FATCA confirmation screen

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

Figure 24: Agent Revenue Record screen

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

Figure 25: Agent link confirmation screen

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

2.2   Agent linking to new Customers/Clients for Reporting Obligations

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

1.   Agent logs onto ROS, access "Tain Services".

2.   Go to section "Manage Tax Registrations".

Figure 26: Agent Manage Tax Registrations screen

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".

Figure 27: Agent update Tax Registration screen

4.   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".

Figure 28: Agent update Reporting Obligation screen

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

This option is applicable to an Agent wishing to link to a Customer/Client they are **not** currently linked to on ROS in order to manage a FATCA Reporting Obligation.
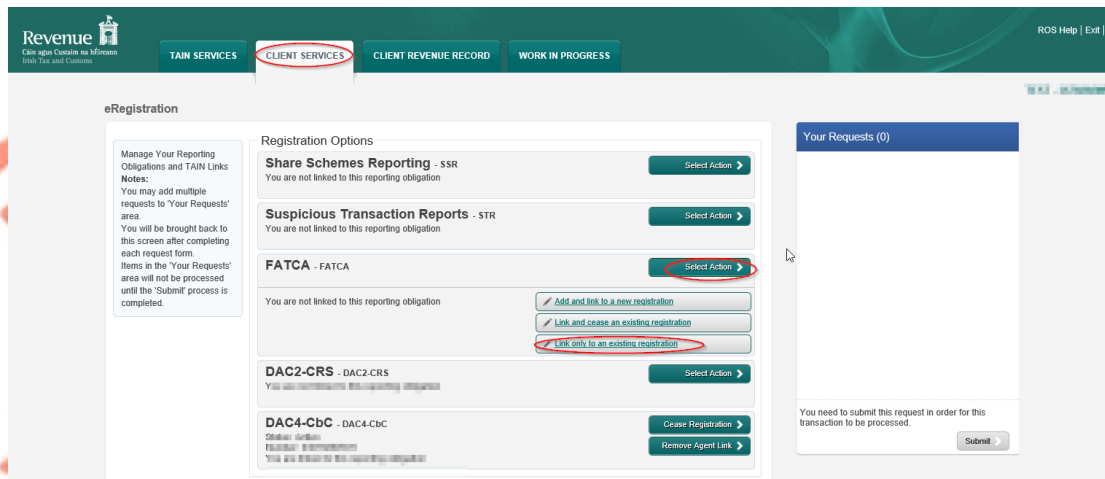
Figure 29: Agent registration option screen
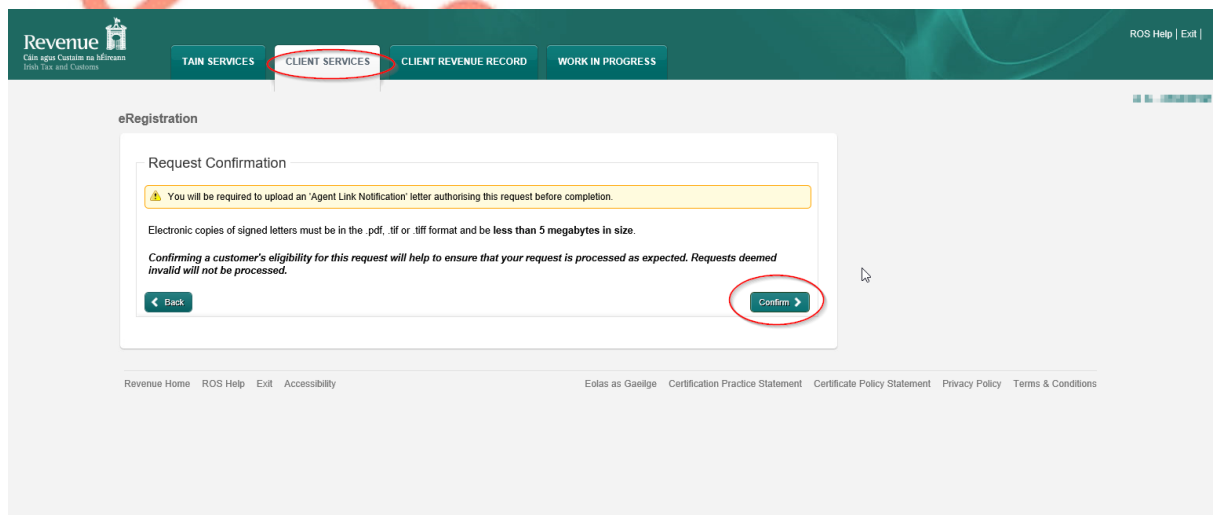
6.   Click "Confirm".

Figure 30: Agent registration request confirmation screen

7.   Click "Submit".

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".

Figure 32: Agent generate client consent letter screen

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

- **FATCA Reporting Obligation (New)**
  Agent Link Authorisation Requested
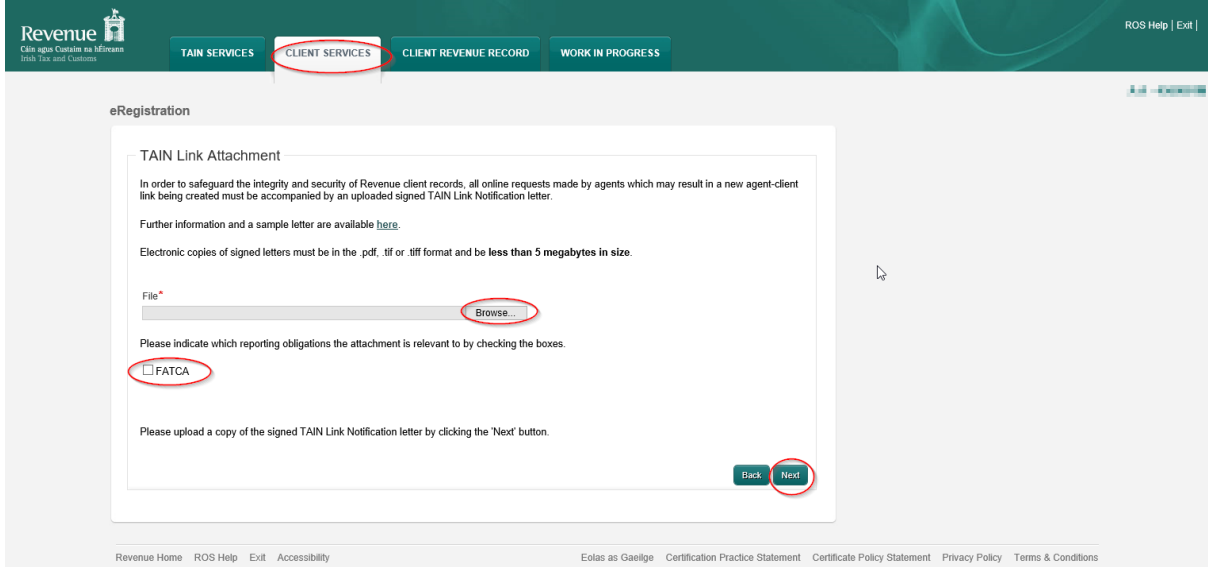
TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed_____(Agent) Date_____

Signed_____(Client) Date_____

Figure 33: Agent Client consent letter document screen

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

Figure 34: Agent upload agent link documentation screen

10.   Click "Sign and Submit".
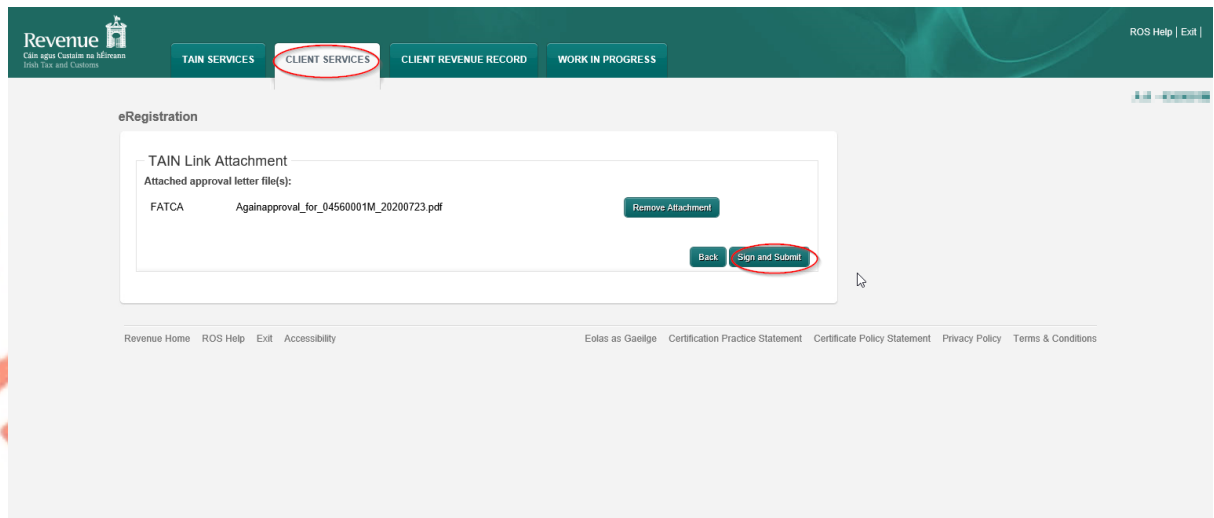
Figure 35: Agent sign and submit screen

11.   The Agent will be redirected to the Sign & Submit screen. Enter the ROS
        Password and click "Sign and Submit".
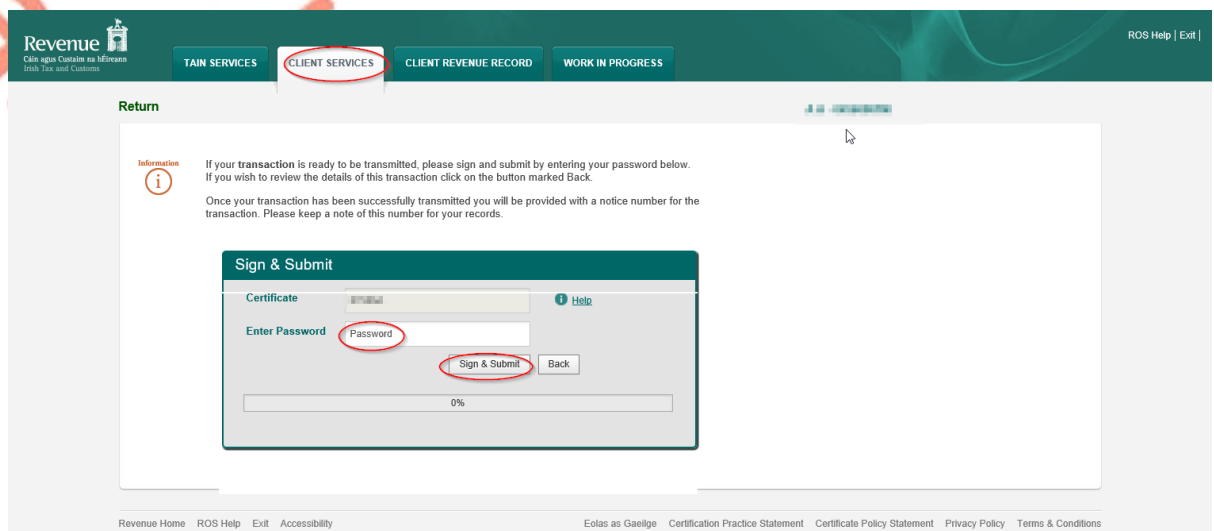
Figure 36: Agent sign and submit password screen

12.   Allow up to 3 working days to update on ROS.
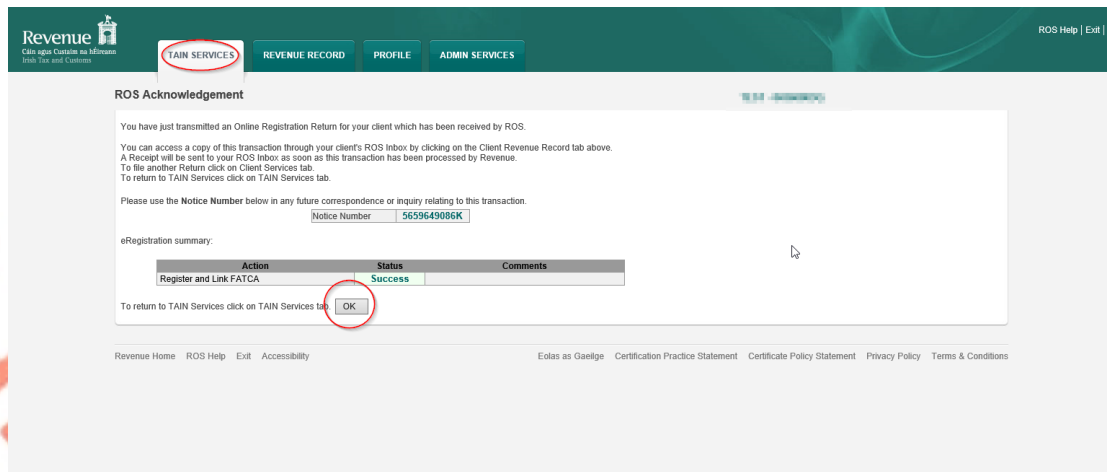
Figure 37: Agent ROS confirmation screen

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.
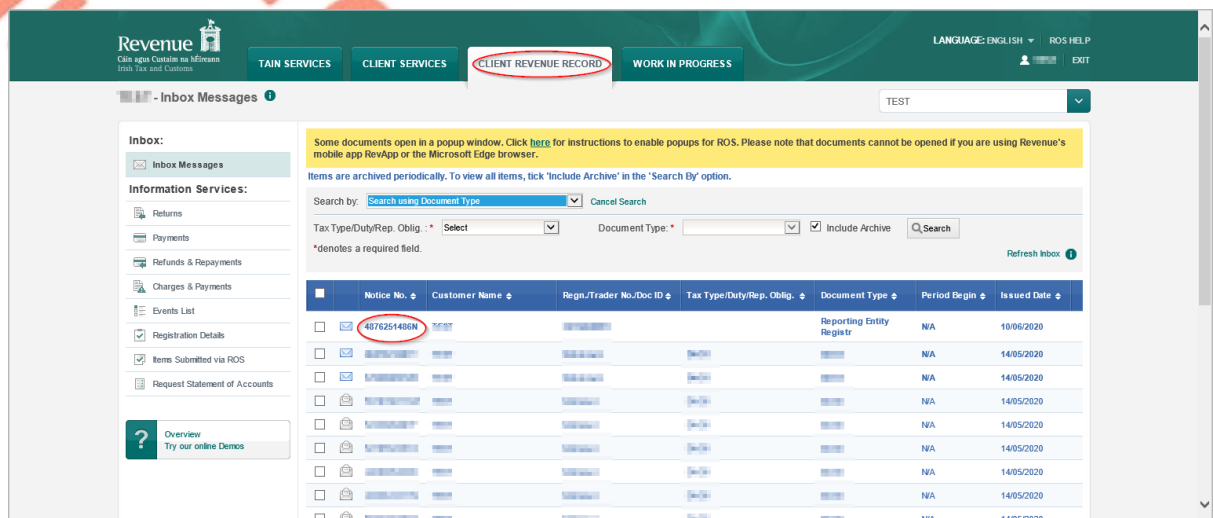
Figure 38: Agent Revenue Record screen

14.	The following notice will appear which the Agent may wish to print for their records.
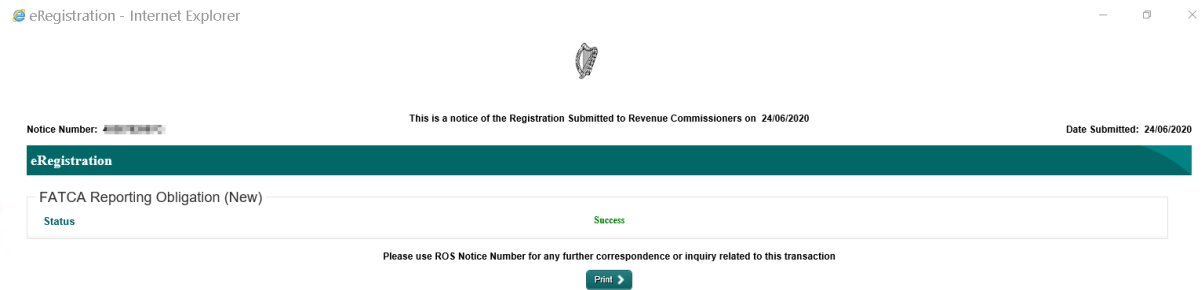
Figure 39: Agent confirmation screen

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

3. Section 3 – Customer Submitting FATCA Returns

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

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

3.1 Customer Submitting Nil FATCA Return.

1.   Customer logs on to ROS, under "Upload Form(s) Completed Off-Line" select "FATCA" from the drop-down list. Click "Upload Return".
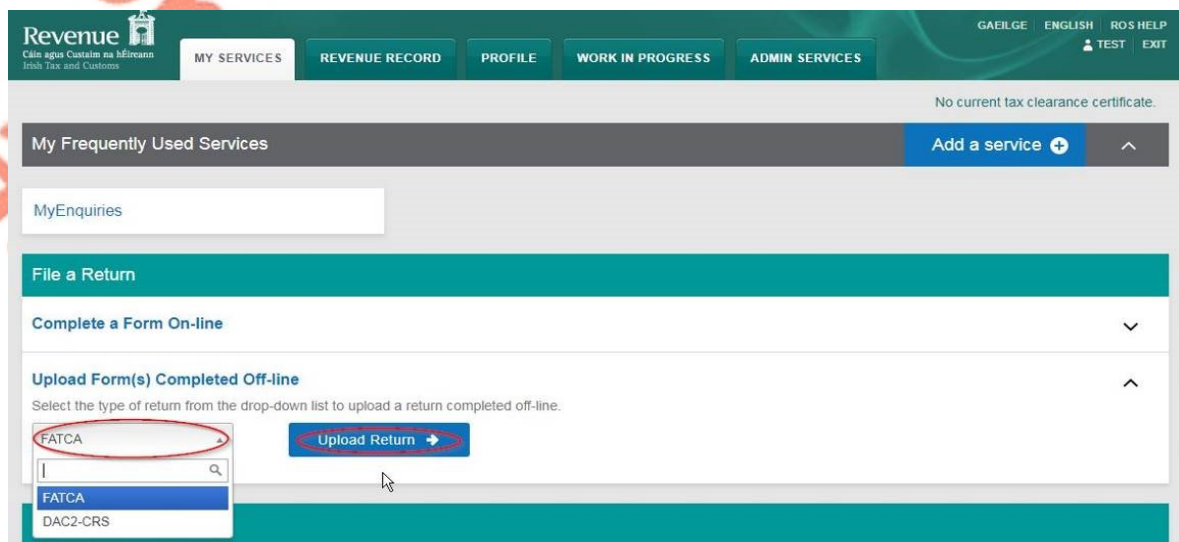
Figure 40: Customer upload FATCA return screen

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

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

Figure 41: Customer submit Nil return screen

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".

Figure 42: Customer Nil return auto populated screen

4.   Enter Password, click "Sign and Submit".
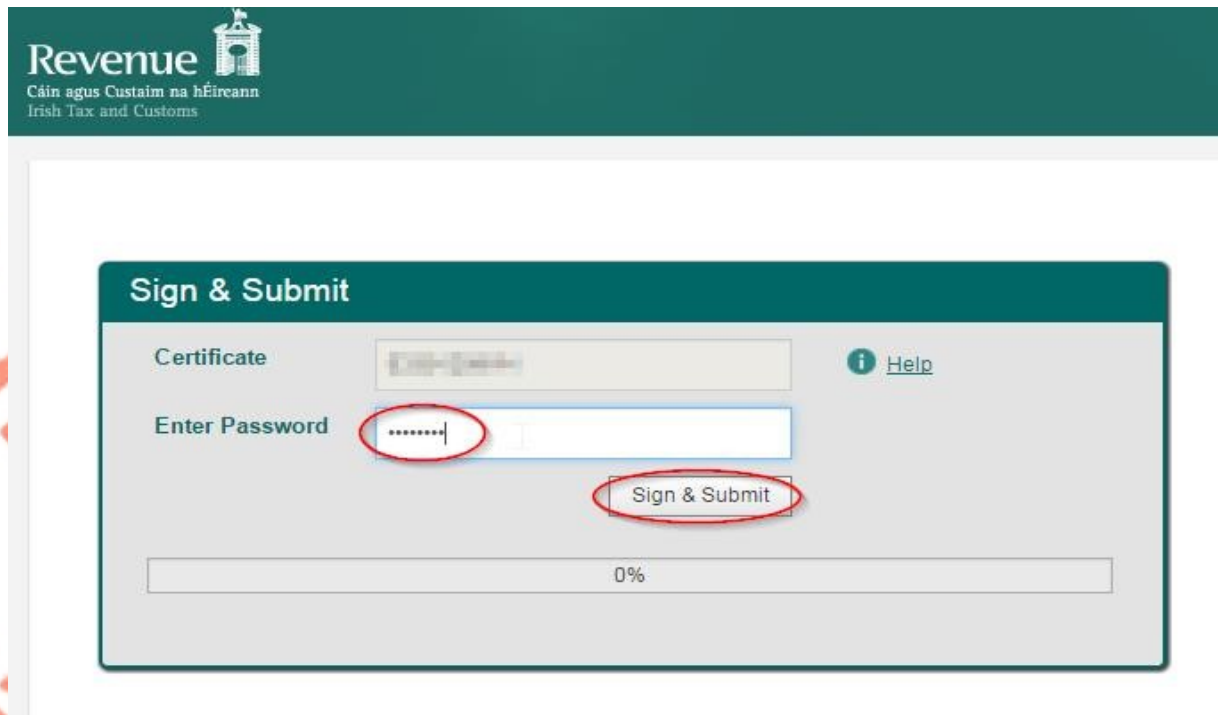
Figure 43: Customer sign and submit screen

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

Figure 44: Customer Nil return confirmation screen

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.

Figure 45: Customer Revenue Record screen

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

Figure 46: Customer return status message screen

3.2   Customer Submitting FATCA XML File[2]

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

1.   Customer logs on to ROS, under "Upload Form(s) Completed Off-Line" select "FATCA" from the drop-down list. Click "Upload Return".
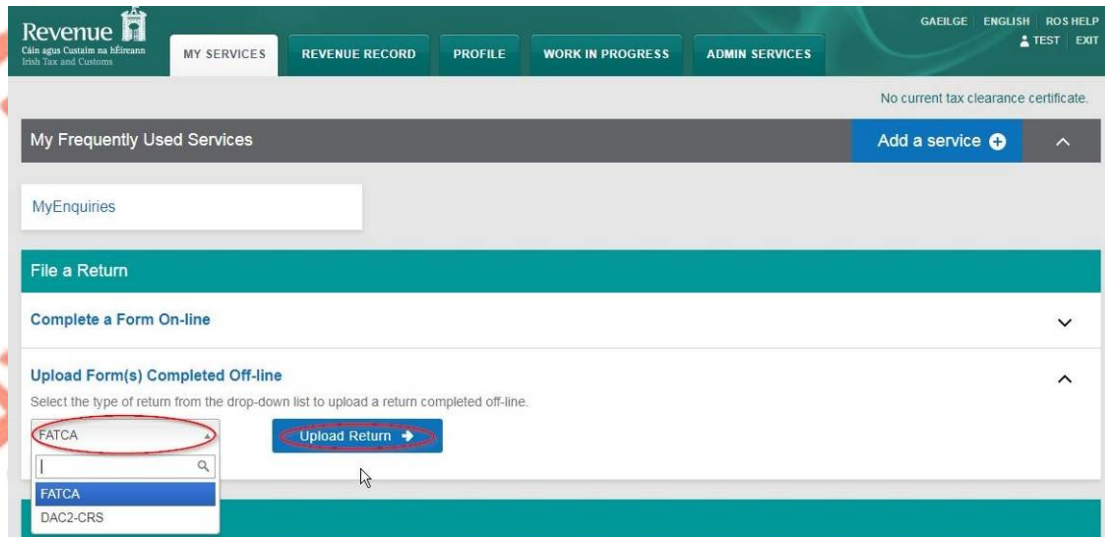
Figure 47: Customer upload return screen

---

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

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

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

Figure 48: Customer add file screen

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

Figure 49: Customer ROS upload confirmation screen

---

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

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.

Figure 50: Customer Revenue Record screen

5.   Click "Close" to exit and return to Revenue Record screen.
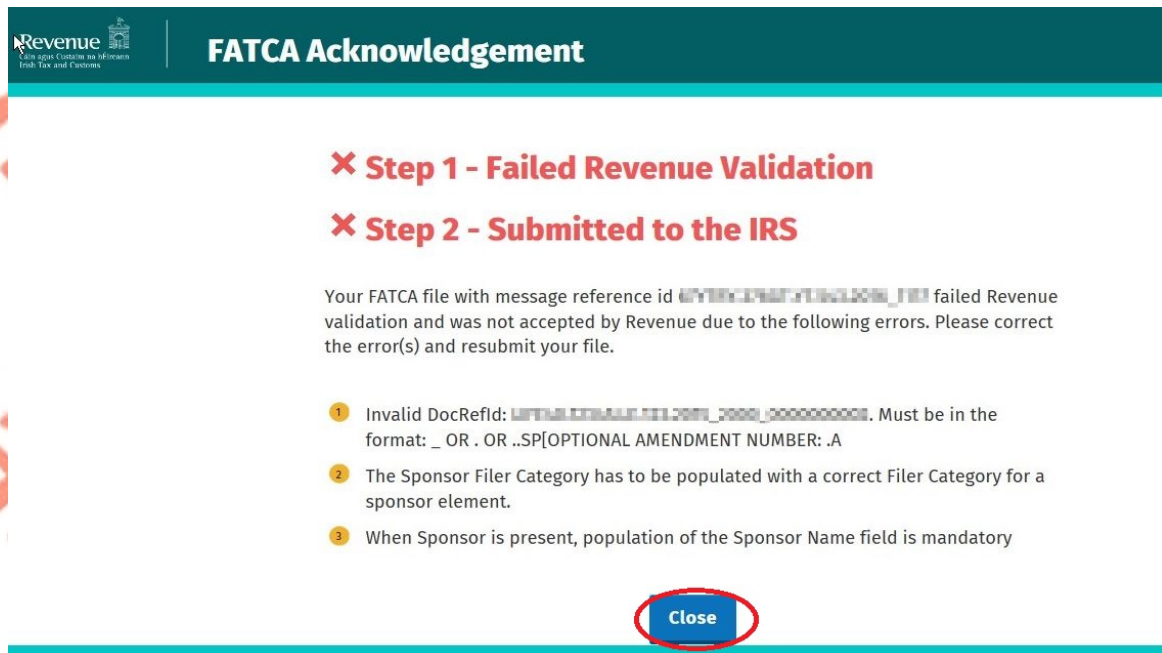
Figure 51: Customer FATCA acknowledgement screen

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

Figure 52: Customer FATCA acknowledgement screen

7.   Following exchange of the FATCA file with the IRS, a notification is displayed
        detailing successful acceptance of the FATCA file by the IRS. Click "Close" to
        return to the My Services screen.
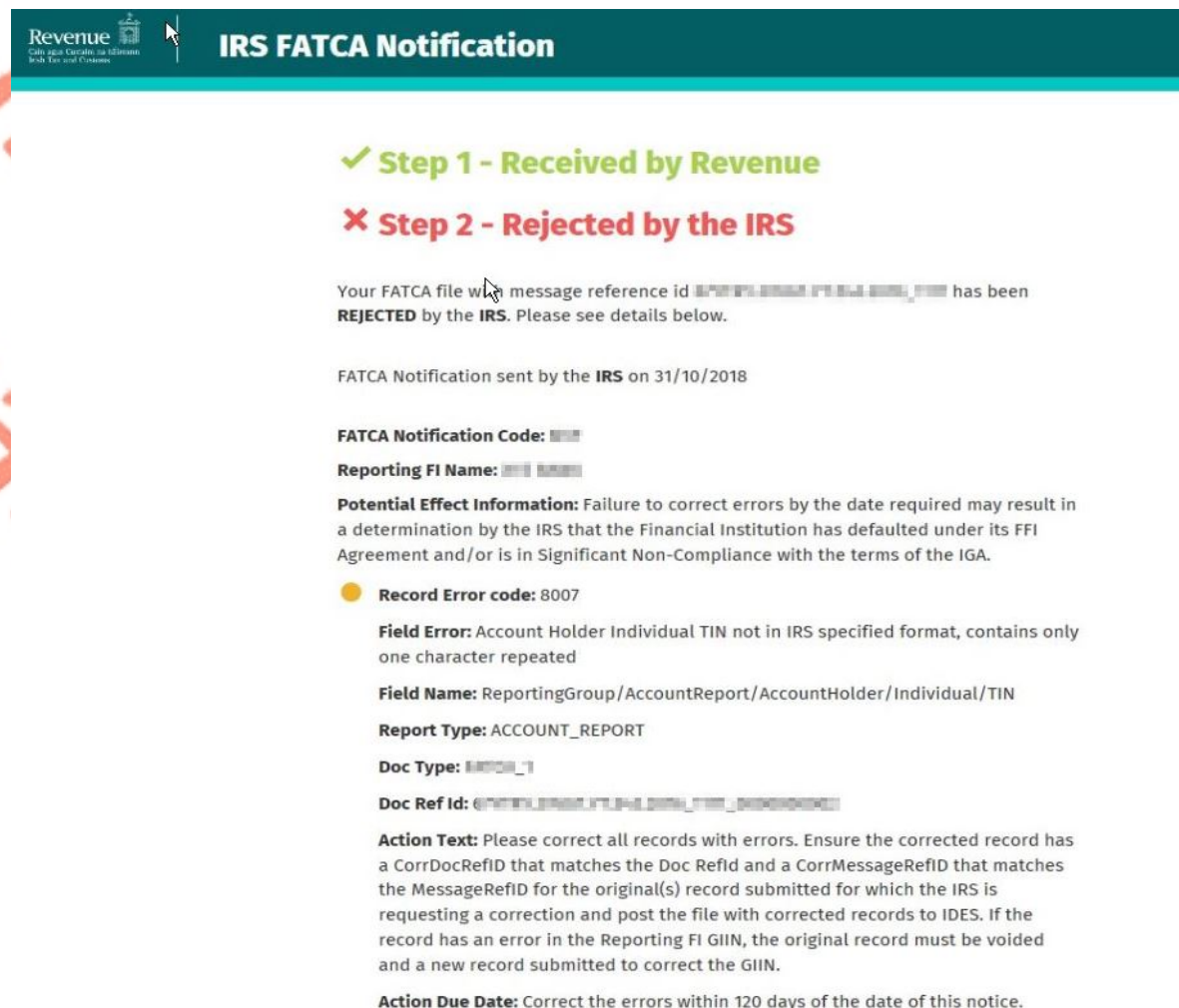
Figure 53: Customer FATCA acknowledgement screen

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

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

Figure 54: Customer FATCA acknowledgement screen

4. Section 4 – Agent Submitting FATCA Returns

The following section details how Agents upload FATCA returns on ROS.
Section 4.1 details uploading NIL FATCA return, Section 4.2 details uploading XML
Data returns.
XML Nil Returns may also be uploaded. Please refer to FATCA XML Schema Guide
(V2.0)

4.1   Agent Submitting Nil FATCA Return.

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

         "Reporting Obligations" must be ticked.

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".

Figure 56: Agent FATCA file upload screen

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

3.   Tick election box if applicable. Click "Submit Nil Return".
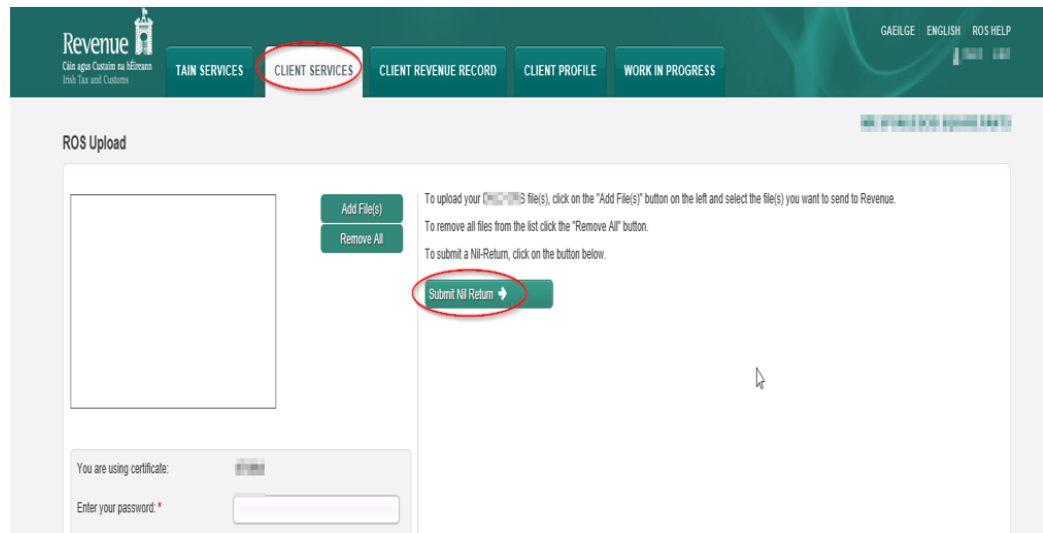
Figure 57: Agent FATCA add file screen

---

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

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".

Figure 58: FATCA Nil return auto populated screen

5.	Enter ROS Password and click "Sign & Submit".
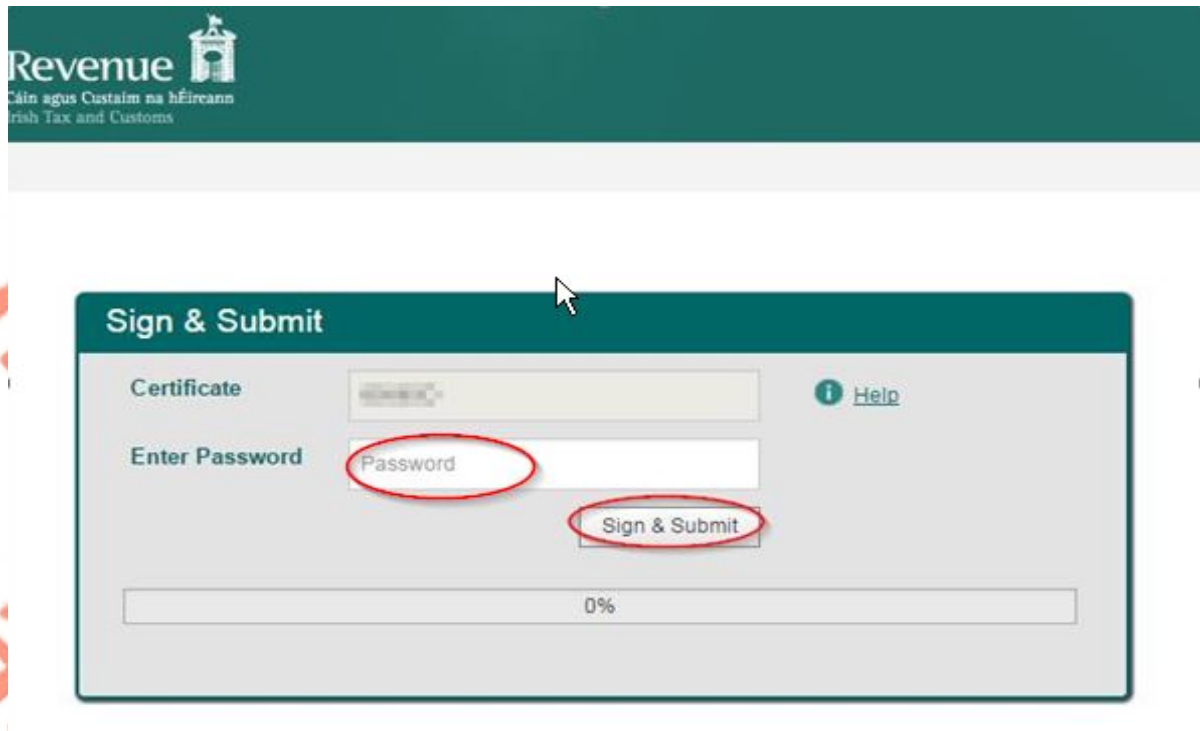
Figure 59: Agent sign and submit screen

6.	Click "Go to ROS" to return to Client Services page.
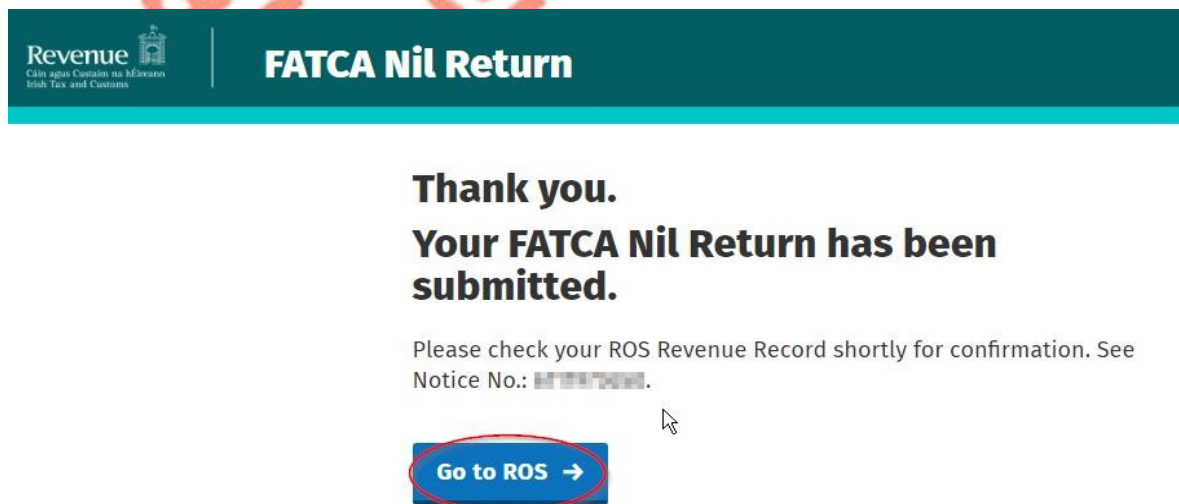
Figure 60: Agent file submitted confirmation screen

7. The Agent will receive a new notification in the Client Revenue Record to confirm they have submitted a FATCA Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.
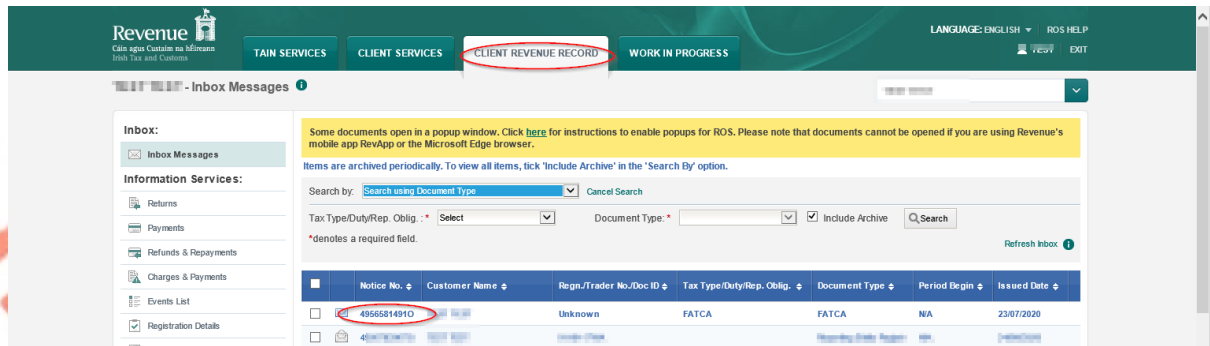
Figure 61: Agent Revenue Record screen

8. The following notice appears which the Agent may wish to print for their records. Click "Close" to return to Revenue Record.
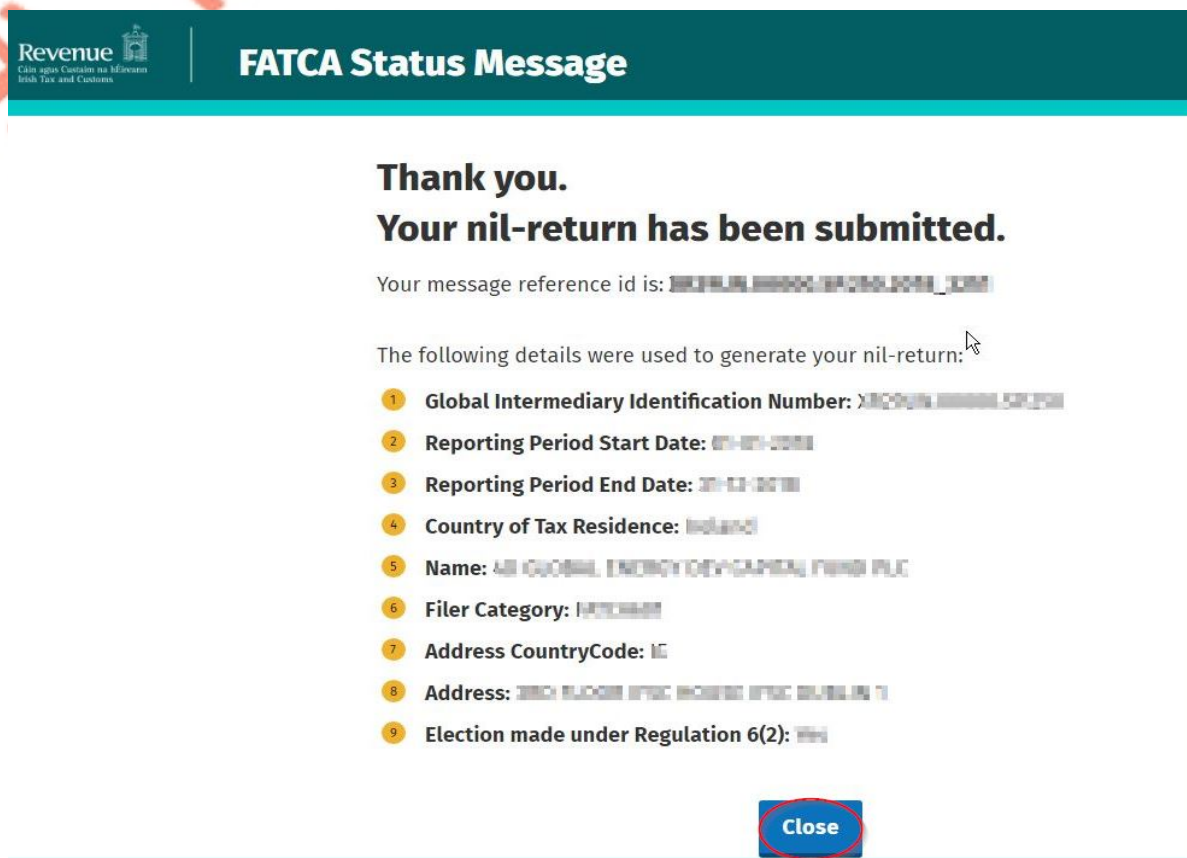
Figure 62: Agent confirmation screen

45

4.2   Agent Submitting FATCA XML File[5]

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

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

" Reporting Obligations" must be ticked.

Figure 63: Agent Client list screen

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

Figure 64: Agent Upload return screen

---

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

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

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

Figure 65: Agent add file screen

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

Figure 66: Agent ROS upload confirmation screen

---

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

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.
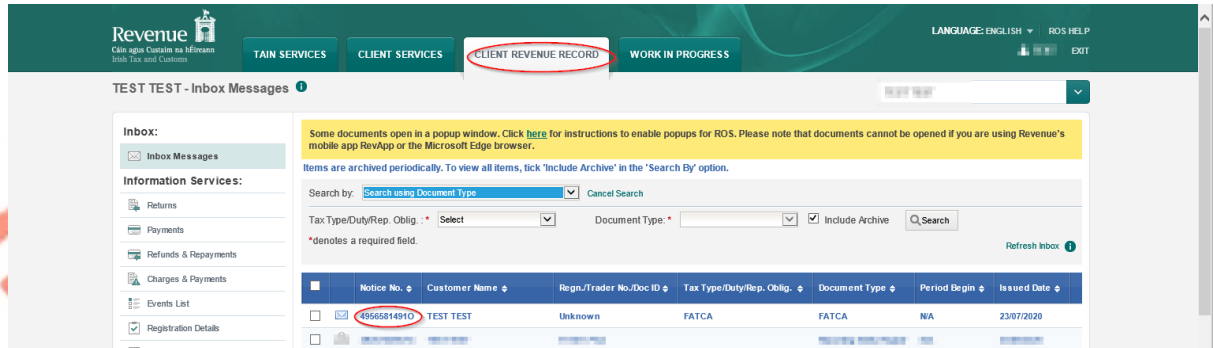
Figure 67: Agent Revenue Record screen

6.   The following notice appears which the Agent may wish to print for their
        records. Click "Close" to exit and return to Client Revenue Record screen.
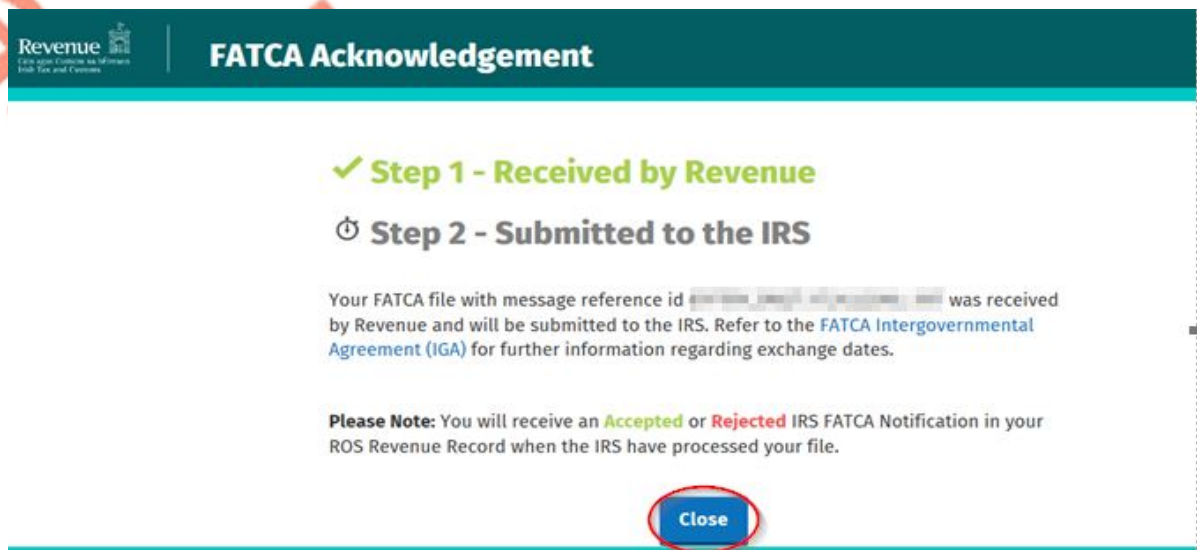
Figure 68: Agent FATCA acknowledgement screen

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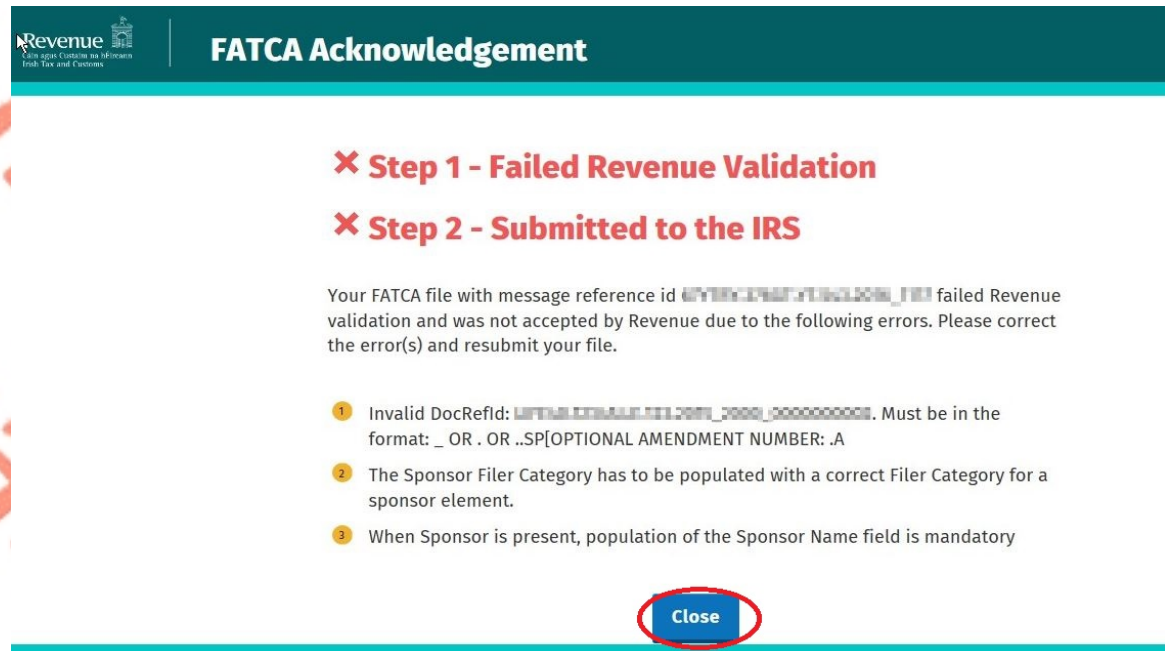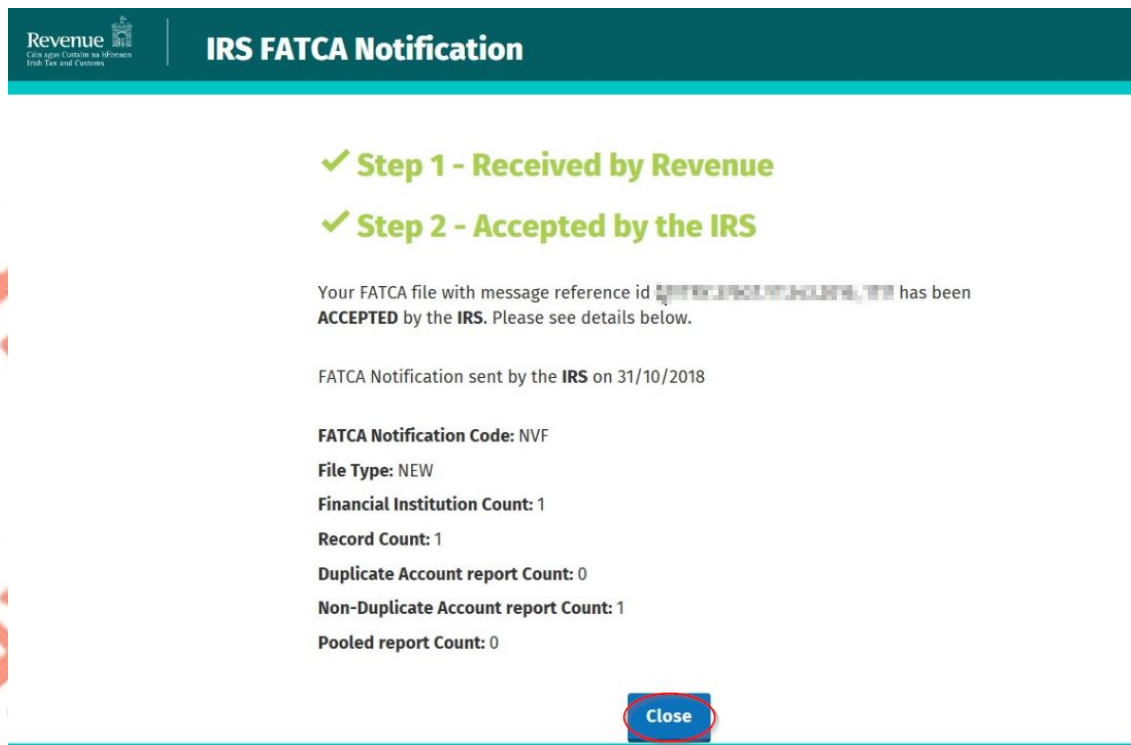
Figure 69: Agent FATCA acknowledgement screen

8.   Following exchange of the FATCA file with the Internal Revenue Service (IRS), a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click "Close" to return to the Tain Services screen.
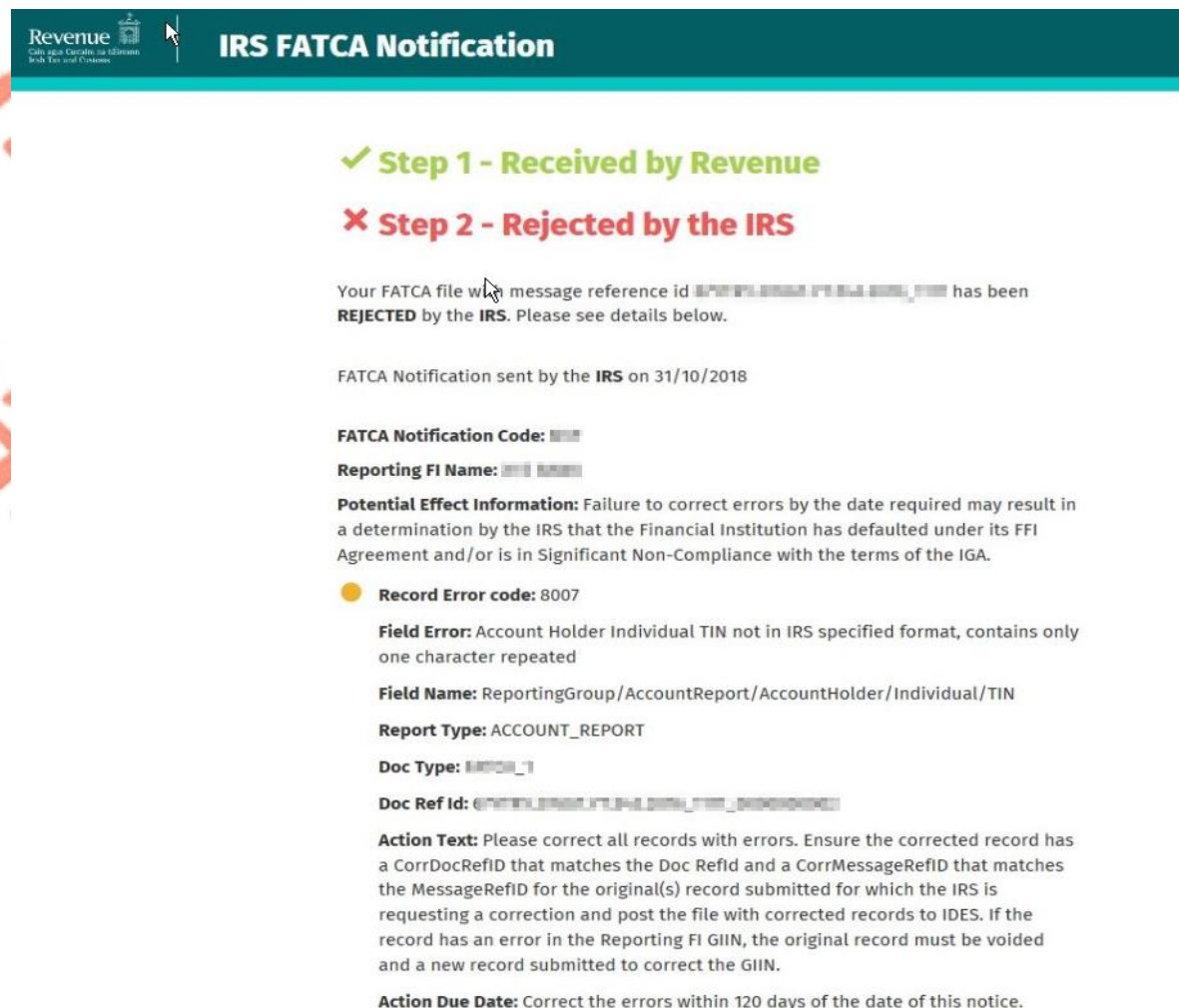
Figure 70: Agent FATCA acknowledgement screen

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

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

Figure 71: Agent FATCA acknowledgement screen

5.   Appendix I – ROS Registration & Reporting Entity Registration

5.1   Register for ROS

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

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

Details on how to register for ROS are available on the [Revenue website](#).
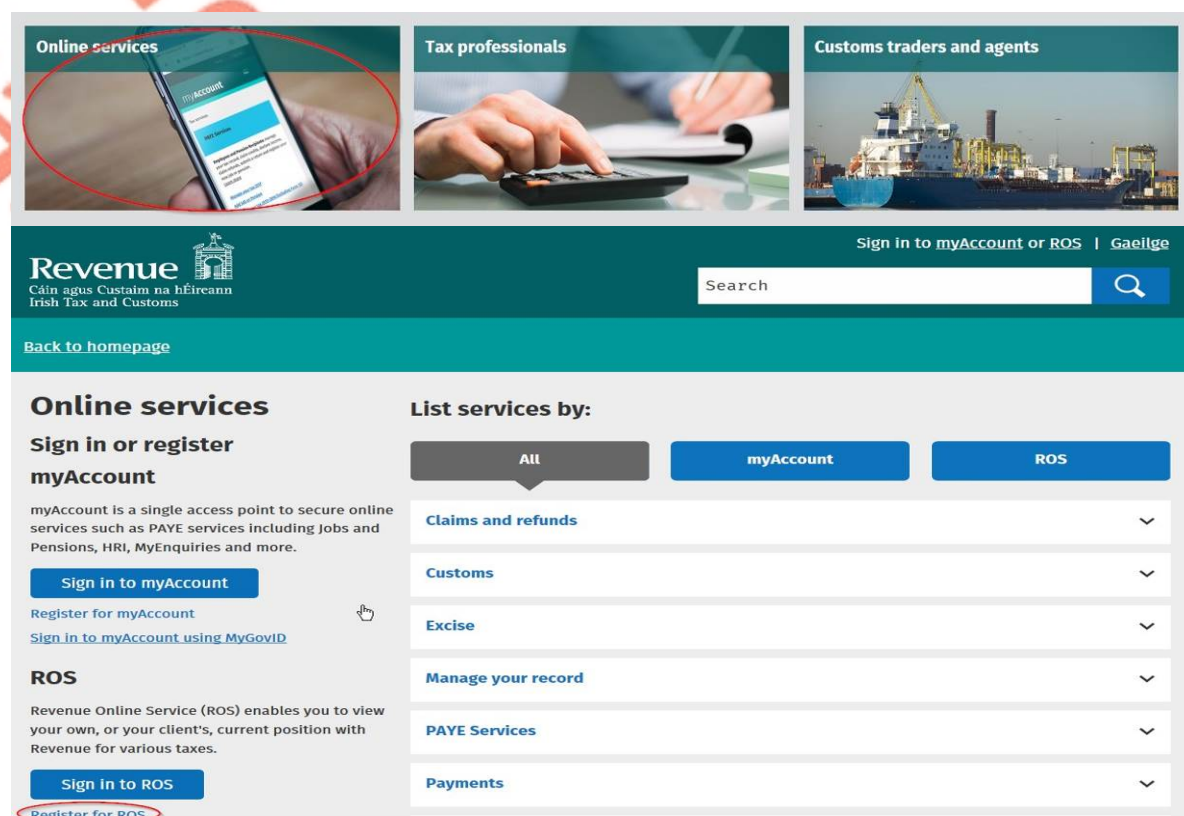
Figure 72: Revenue website screen

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

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

5.2   Register as a Reporting Entity

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

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

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

6. Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

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

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

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

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

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

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

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

1.   Log into ROS.

2.   On the "Tain Services" tab, select "Register New Reporting Customer".

Figure 73: Agent Client search screen

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

Figure 74: Agent Reporting Entity registration screen

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

Figure 75: Agent Reporting Entity registration screen

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

Figure 76: Agent FATCA registration screen

6.   Select "Generate Client Consent Letter".

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

Once completed, click "Next".

Figure 77: Agent Client consent letter screen

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

Customer Registration Request (Reporting Entity)

FATCA Reporting Obligation (New)

Registered Contact Details

Name	Test
Address	
Address1	
Address2	

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

Signed_____(Agent) Date_____

Signed_____(Client) Date_____

Figure 78: Agent Client consent letter screen

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".

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

Figure 79: Agent link attachment screen

8.   Click "Sign and Submit".

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".

Figure 81: Agent sign and submit password screen

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

Figure 82: Agent registration confirmation screen

11.   The Agent will receive a new notification in the Client Revenue Record to confirm a FATCA Reporting Entity registration. Click on the Notice Number for confirmation of the registration.
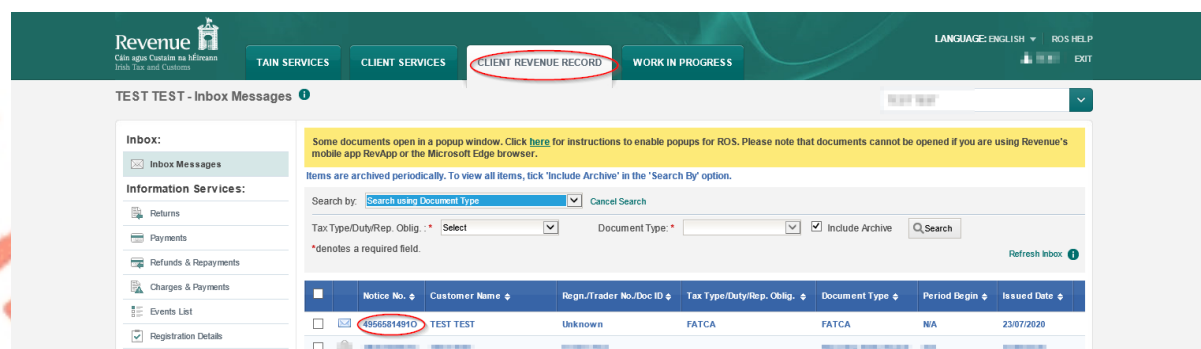
Figure 83: Agent Revenue Record screen

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

Figure 84: Agent Reporting Entity registration confirmation screen

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

7. Appendix III – FATCA Additional Schema Guidance

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

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

FATCA Returns should be based on the FATCA XML SCHEMA GUIDE (V2.0)

7.1 XML schema element reference – MessageRefID

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

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

Element	MessageRefID
Datatype:	xsd: string
Pattern:	<Reporting FI GIIN>.<Reporting Year>_<Unique Sequence ID>
Description:	• <Reporting FI GIIN> is the GIIN for the reporting FI associated with the reporting group • Period character (.) • <Reporting Year> is the 4-digit reporting year that the data in the file relates to • Underscore • <Unique 4-digit Sequence ID> is a sequence id for each file being uploaded to Revenue. The first file uploaded to Revenue should have a Sequence ID of 0001, and this number should be incremented for each individual file uploaded. The sequence number must be unique within each FATCA year.

Example:	AB012R.00001.ME.372.2015_0001
	Where
	    AB012R.00001.ME.372 = Reporting FI GIIN
	    2015 = Reporting Year
	    0001 = This is the first file that this FI has uploaded to Revenue

7.2   Alternative MessageRefID Naming Convention

Element	MessageRefID
Datatype:	xsd:string
Pattern:	\<TimestampWhenMessageCreated>_\<ReportingFIGIIN>
Description:	• \<TimestampWhenMessageCreated> Timestamp when the message is created in the format: YYYYMMDDTHHMMSSZ • Underscore character (_) • \<ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group

Example:	20160226T093830Z_AB012R.00001.ME.372
	Where
	    20160226T093830Z = TimestampWhenMessageCreated
	    AB012R.00001.ME.372= ReportingFIGIIN

7.3   XML Schema element reference – DocRefID

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

Element	DocRefID
Datatype:	xsd: string
Pattern:	\<MessageRefID>_\<Record Sequence Number> Note: This pattern conforms to the <u>IRS Schema Guidance</u>
Description:	• \<MessageRefID> is the MessageRefID of the file in which the record appears – format for this outlined above • Underscore (_) • \<Record Sequence Number> is a unique 10-digit sequence id that uniquely identifies the record within a particular file. For Example – the 5th record in a particular file should have Record Sequence number 0000000005

Example:	AB012R.00001.ME.372.2015_0001_0000000005
	Where
	    AB012R.00001.ME.372 = Reporting FI GIIN
	    2015 = Reporting Year
	    0001 = This is the first file that this FI has uploaded to Revenue
	    0000000005 = Unique 10-digit sequence id that uniquely identifies the record within a particular file.

7.4   Alternative DocRefID Format

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

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

1. **Reporting FI DocRefId Format**

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.RF<SequenceNumber> [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	• <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .RF • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER:. A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	**Original:** AB012R.00001.ME.372.2015.RF1 **Amendment:** AB012R.00001.ME.372.2015.RF1.A1

2. **Sponsor DocRefId Format**

Element	DocRefID
Datatype:	xsd:string
Pattern:	<SponsoringFIGIIN>.<ReportingYear>.SP<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<SponsoringFIGIIN> is the GIIN in the Sponsor element. - Period character (.) <ReportingYear> is the 4-digit reporting year that the data in the file relates to. .SP <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.999.2015.SP1 Amendment: AB012R.00001.ME.999.2015.SP1.A1

3.   **Intermediary DocRefId Format**

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.IN<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. - Period character (.) <ReportingYear> is the 4-digit reporting year that the data in the file relates to. .IN <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.IN1 Amendment: AB012R.00001.ME.372.2015.IN1.A1

4.   **Account Report Doc Ref ID Format**

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.AR<Account Number>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. - Period character (.) <ReportingYear> is the 4-digit reporting year that the data in the file relates to. .AR <AccountNumber> is the AccountNumber from the AccountReport element. .ID <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.AR12345678.ID1 Amendment: AB012R.00001.ME.372.2015.AR12345678.ID1.A1

5.   **NilReport DocRefID Format**

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.NR<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>] or <ReportingFIGIIN>.<ReportingYear>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	• <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .NR • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1. or • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .ID • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.

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

7.5 XML schema element reference – BirthDate

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

7.6 XML schema element reference – TIN

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

- Nine consecutive numerical digits without hyphens or other separators (e.g., "123456789")

- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., "123-45-6789")

- Nine numerical digits with a hyphen entered after the second digit (e.g., "12-3456789")

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

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

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

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

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

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

The codes are as follows:

- 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 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.

- 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:

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

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

7.10 FATCA XML forbidden and restricted characters

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

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

If a FATCA XML file contains one or more of the following characters, their presence will not cause a file error. However, it is recommended that the characters are replaced by the following predefined entity references to conform to XML schema best practices.

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

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

Character	Description	Entity Reference

- -	Double Dash	N/A
/*	Slash Asterisk	N/A
&#	Ampersand Hash	N/A

7.11 Pooled Reporting

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

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

Any files with Pooled Reporting will be rejected by ROS.

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

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

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

Click here to access sample original file

FATCA 2 – Corrected:

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

    Click here to access a sample Corrected file

FATCA 3 – Void:

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

- No Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner Name
- Incorrect Account Holder or Substantial US Owner Name and Address

- Before you void a record, be sure the original record is no longer valid. All data must match the original file.
- A voided record is permanently deleted. You can submit a new record (FATCA1) to replace a previously voided record, if needed.

Click here to access sample Void file

FATCA 4 – Amended:

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

Click here to access a sample Amended file

7.13 Passive NFFE which is not a US Entity

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

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

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

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

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

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

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

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

8   Appendix IV – Setting Sub-User Permissions on ROS

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

Instructions for creating new sub-users are available here.

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

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

Follow the following steps:

1.   ROS Administrator logs onto ROS.

2.   Click on "Admin Services".

Figure 85: ROS certificate Admin Services screen

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

Figure 86: Revise ROS certificate permissions screen

4.   Select the Reporting Obligation and place tick under "File".
        Ensure Reporting Obligation is selected to enable filing.

5.   Select "Yes" under "Submit Registration". Click "Confirm".

Figure 87: ROS revise permissions screen

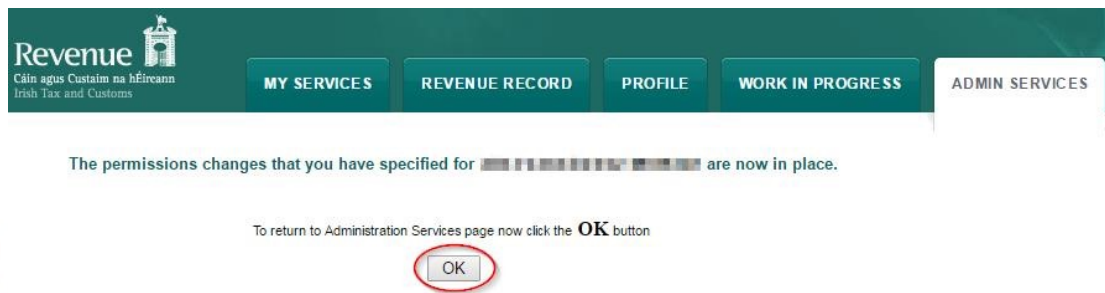6.   The following screen confirms permissions.

Figure 88: ROS confirmation screen

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