European Cross-Border Payments Reporting (CESOP) Registration Guidelines and Guidance for Filing

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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.

Executive Summary

The purpose of this manual is to provide a detailed overview of the procedures and criteria for the registration of entities which have EU cross-border payments reporting (hereafter CESOP) obligations in Ireland. This document further outlines the Revenue technical specifications and procedures for the filing of CESOP reports in Ireland.

The registration processes to be used will vary depending on whether the PSP or filing entity is resident in Ireland or non-resident. Non-resident entities will be required to provide further details for verification as outlined in section 2.2.

All non-resident registrations are subject to a two-stage verification process which incorporates a manual review. To ensure timely completion of the registration process, it is it is recommended that all Non-Resident PSPs commence registration for CESOP in Ireland at least one month in advance of first filing deadline of 30th April 2024.

Once registered, all filing for CESOP will be conducted through our Revenue Online Services (ROS) webservice.

All information for PSPs who have a reporting obligation for CESOP is available through our dedicated webpage on revenue.ie.

Registration for CESOP reporting opens on 1 February 2024.

1 Registration Process for CESOP

There are potentially three types of entities who may register to file for CESOP:

1. Payment Service Providers (PSPs)
2. Agents (Tax Agents/Advisors) with a valid National Tax Advisor Identification Number (TAIN) authorised to file on behalf of a PSP; and
3. Other third-party reporting intermediaries including technical service providers who have been authorised to file on behalf of a PSP.

These entities can either be residents of Ireland or non-resident. For the purpose of these guidelines, a resident entity is defined as one with a fixed place of business and a current tax registration or TAIN in Ireland. The registration process and criteria to be provided by each entity during registration will differ according their residency.

1. **PSP Registration** - The following registration channels must be used by PSPs depending on their residency status:

    a) **Residents of Ireland** - A PSP with a reporting obligation for CESOP, may register to file on their own behalf. The PSP will use their existing Revenue Online Service (ROS) cert to register. This process is outlined in section 2.1.

    b) **Non-residents** - Non-Irish Resident PSPs must register for CESOP using the Revenue Non-Residents Registration (NRR) app. Once they have been registered using the NRR app, they will then be able to register for the Revenue Online Service (ROS) to fulfil their filing obligations for CESOP. This process is outlined in section 2.2.

2. **Tax Agents/Advisors** – The correct registration process to be used in order to file on behalf of a Client will depend on the residency of the Tax Agent/Advisor:

   a) **Tax Agents/Advisors who are Residents of Ireland with a valid TAIN**
   A tax Agent or Advisor with a valid TAIN may use their existing agent cert to register a new or existing Client to meet their CESOP reporting obligation, or to register on behalf of their Client through their existing ROS account.

   This process will require upload through ROS at the time of registration of an Agent link Notification or an Agent Consent Form which must be completed and signed by both parties. If either the Agent link Notification or Agent Consent Form is not complete, the registration application cannot be completed. The customer will need to download either the Agent Link Notification or Agent Consent Form and complete offline. Once the Form has been completed offline, the customer may log into Revenue Online Service and proceed with registration.

      I. Section 2.5 outlines the process for the Agent or Advisor to register an existing Client (PSP) for a CESOP Reporting Obligation.
      II. Section 2.6 outlines the process for the Agent or Advisor to register a new Client (PSP) for a CESOP Reporting Obligation where the Client has an existing Revenue Tax Registration Number or Customer Number.

   b) **Non-Resident Tax Agents/Advisors who do not have a valid TAIN** – Such Agents or Advisors will not be able to use ROS to register as a filer acting on behalf of a Client for CESOP. For this process the PSP (Client) must register for CESOP first using either the ROS or Non-Resident Registration process above. Once registered, the PSP can grant a subcert to the Agent or Advisor through the ROS facility. This process is outlined in section 2.7.

3. **Third-Party Reporting Intermediary** - Revenue has an established ROS functionality which enables PSPs to authorise a third-party intermediary to report for CESOP on their behalf. This intermediary may be, for example, a separate entity within the organisation which provides a centralised CESOP reporting function, or an outsourced service provider who is providing CESOP technical support to the PSP. This facility has been provided to support PSPs in meeting their filing obligations for CESOP, and is outlined in section 2.8.

The process for registering third-party reporting intermediaries for CESOP is similar to that of Section 2b above for “non-resident Agent”. In this circumstance, the PSP (Client with reporting obligation for CESOP in Ireland) must firstly register for CESOP using either the ROS facility or the Revenue Non-Resident Registration (NRR) Application. Once this is complete and access has been granted, the PSP will be able to authorise and issue a subcert to the reporting intermediary who may then use the ROS facility to file on behalf of the PSP.

All information relating to the authorising of subcerts through ROS is available on the Revenue website.

The PSP alone is legally responsible for ensuring that they have met their filing obligations for CESOP in a timely manner. Any PSP who has outsourced their reporting to a third-party entity, an intermediary or an Agent (including those who have granted a ROS subcert) is responsible for ensuring that the reporting has been carried out correctly in order to meet their CESOP reporting obligations. These verifications may include:

- ensuring that all submissions made on their behalf by the intermediary are accurate and complete;
- verifying that all submissions made on their behalf by the intermediary have passed validation at National and EU level;
- ensuring that the reporting intermediary has reported all corrections and resubmissions as requested by Revenue or the EU CESOP System.

In the event of any non-compliance, the PSP with the reporting obligation for CESOP is the responsible party.

2 Payment Service Provider (PSP) Registration for CESOP

2.1 Registration of a Resident PSP for CESOP Reporting

This step can only be completed once the Customer is already registered for ROS. If the Customer is not registered for ROS, refer to section 2.3.

Otherwise, the following steps (2.1.1 to 2.1.10) set out the process for an Irish-resident PSP to register a CESOP Reporting Obligation.

2.1.1 Log into ROS.

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

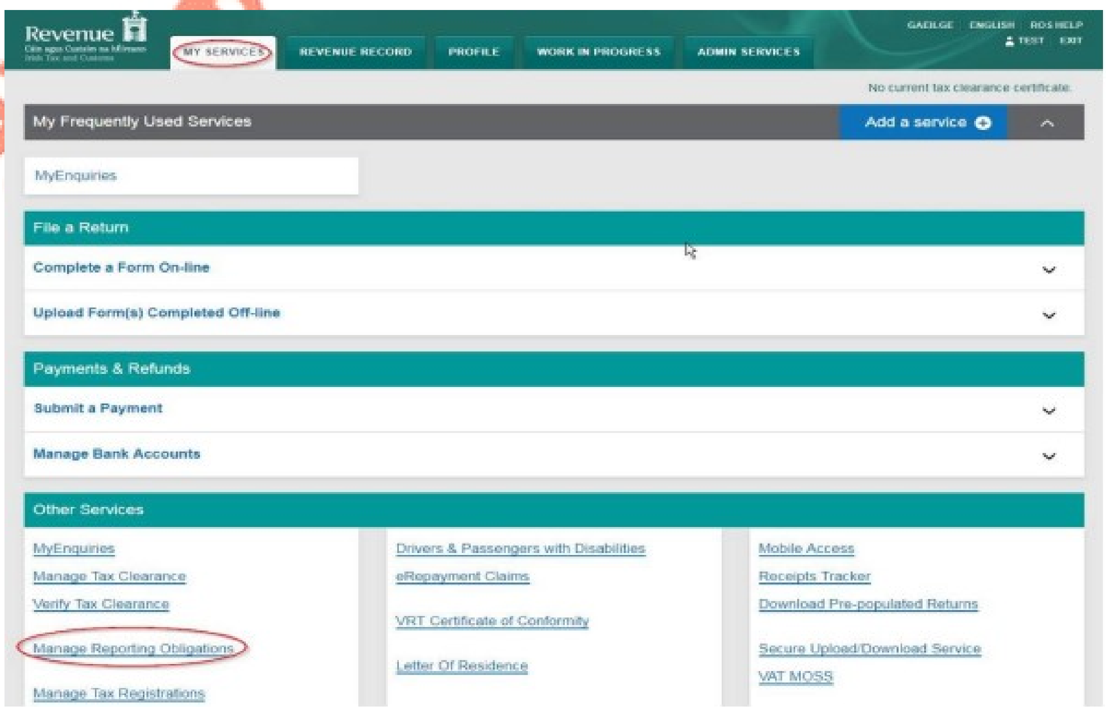


Figure 1: Customer My Services screen

2.1.3 Go to "CESOP" in the listing under "Registration Options".

Select "Register" on the right-hand list corresponding to the registration option "CESOP"

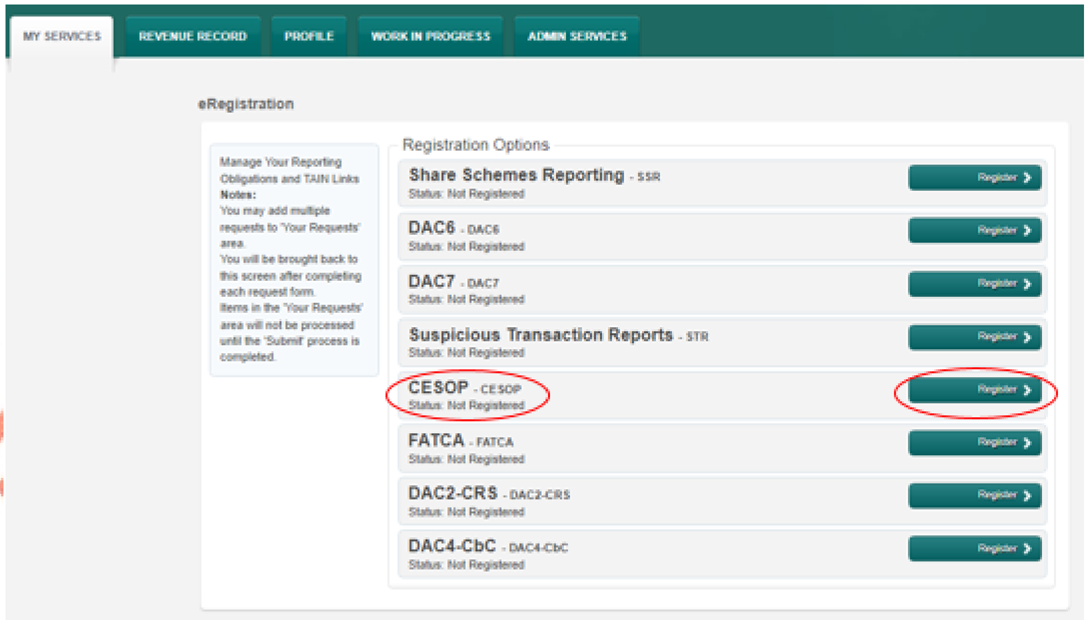


Figure 2: Customer CESOP registration screen

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

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

The PSP must enter their Central Bank/Euro Banking National ID. This is issued by either the Central Bank of Ireland or the European Banking Authority

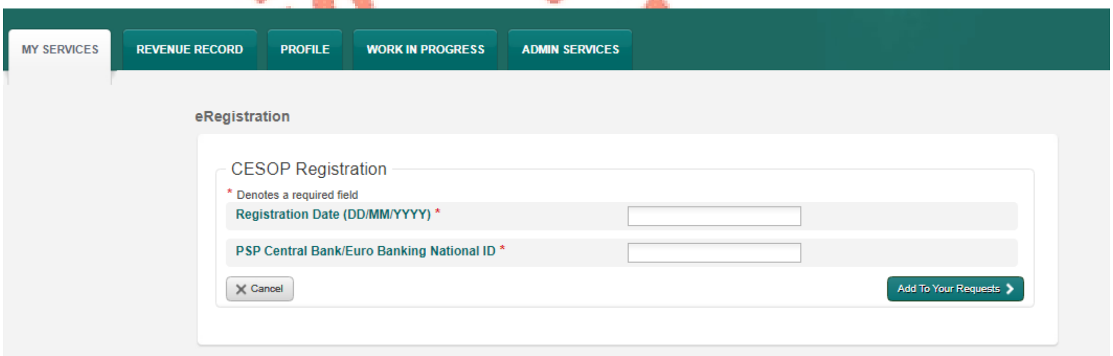


Figure 3: Customer CESOP registration screen

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

Click “Submit”.

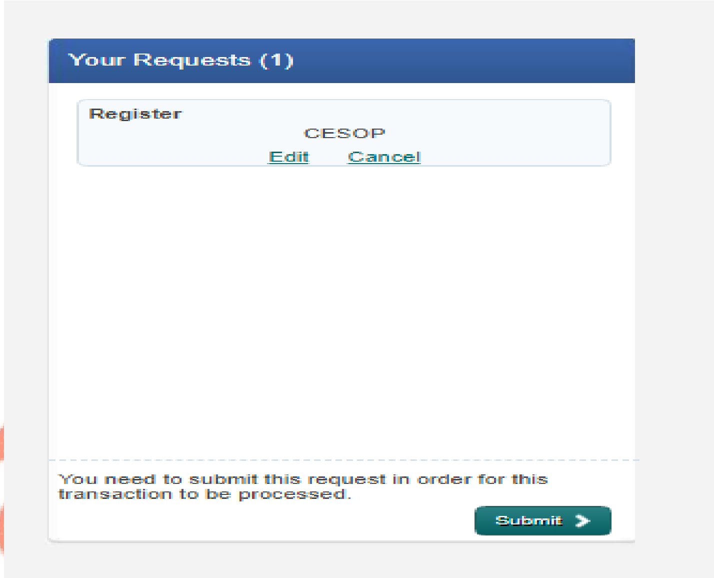


Figure 4: Customer submit registration screen

2.1.6 On the next screen, click “Sign and Submit” to enter the final screen.

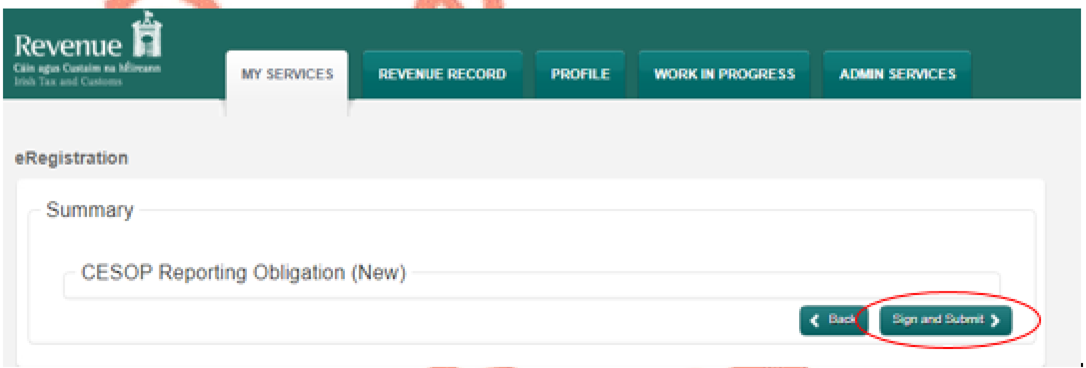


Figure 5: Customer sign and submit registration screen

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

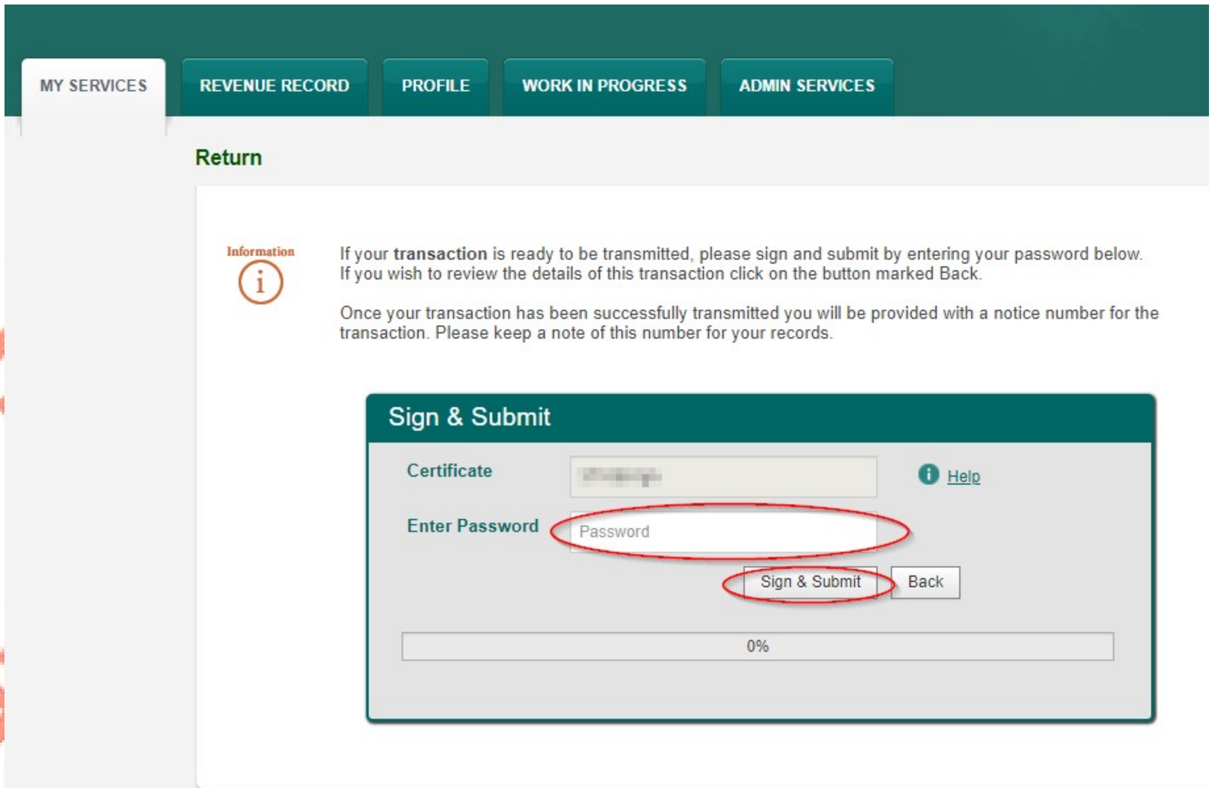


Figure 6: Customer sign and submit password screen

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

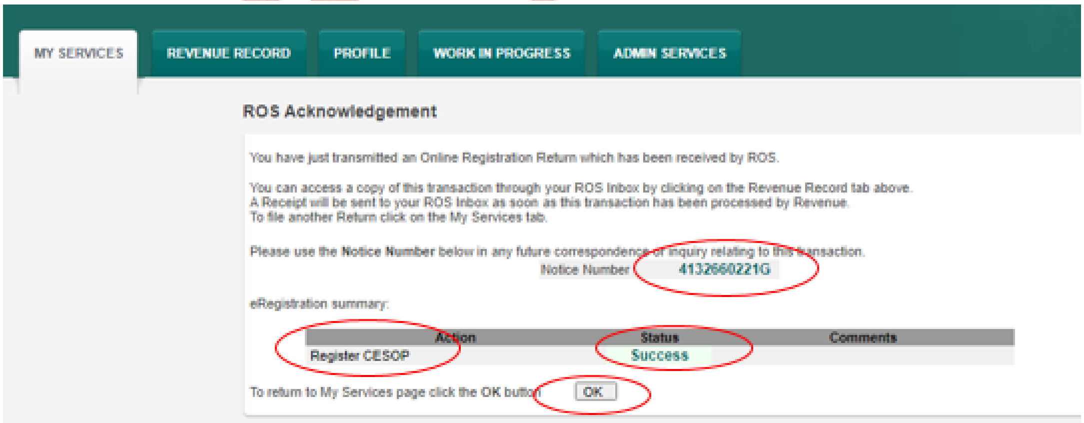


Figure 7: Customer registration confirmation screen

2.1.9 The Customer will receive a new notification under their ROS "Revenue Record" to confirm that the Customer has been registered for a CESOP Reporting Obligation.

The customer may click on the notice number for confirmation and details of the registration.

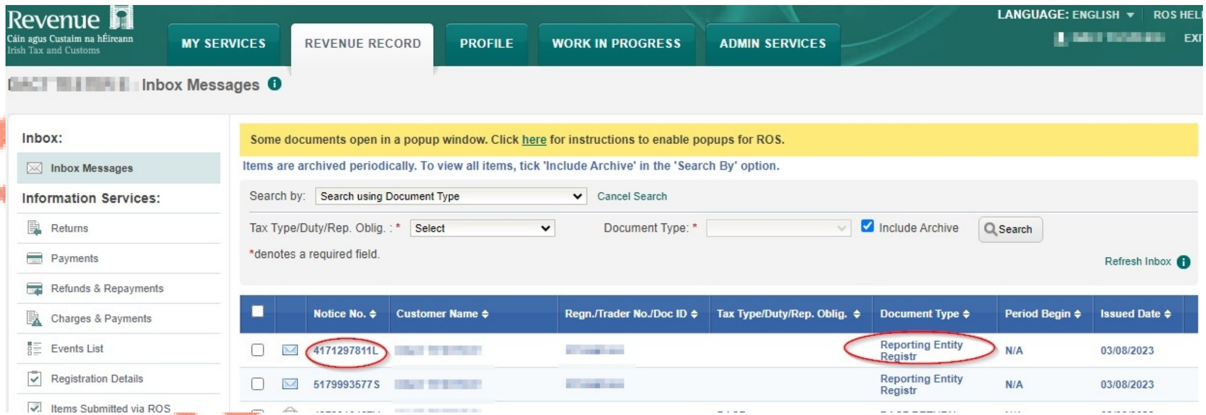


Figure 8: Customer Revenue Record screen

2.1.10 When the notice number is selected, the following Notice will appear, which the Customer may wish to print for their records.

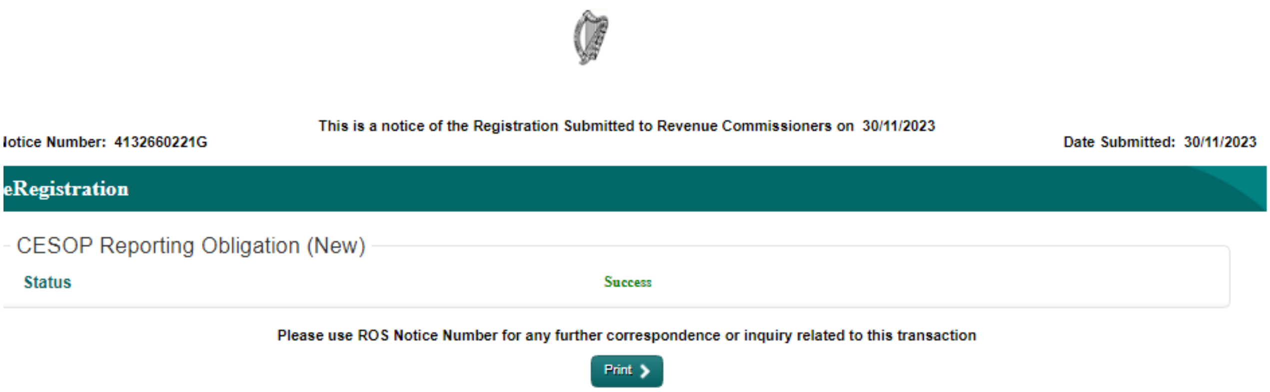


Figure 9: Customer registration confirmation screen

After completion of this process, the Customer should allow up to three working days for the CESOP reporting obligation to be registered. It will not be possible to upload a CESOP file for this Client in ROS until the obligation has been registered.

2.2 Registration of a Non-Resident Payment Service Provider (PSP) for CESOP Reporting

Non-Resident PSP registration is a three-step process:

1. The Non-resident PSP must Register for their CESOP Reporting Obligation via the Revenue NRR app;
2. Once Step 1 is approved, the PSP will receive a system password in order to obtain their Tax Registration Number (TRN);
3. The PSP must then register for ROS using TRN provided.

Each step must be completed before progressing to the next step.

2.2.1 In order to commence the registration process, Non- Resident Payment Service Providers who wish to register in order to meet their reporting obligations in Ireland should proceed to the Registration and Confirmation portal.

Figure 10: CESOP Registration Introduction Screen

2.2.2 Select the CESOP option

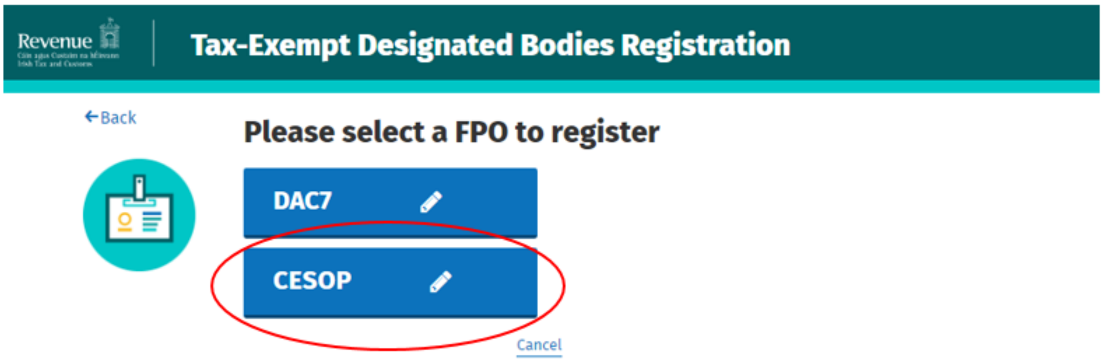


Figure 11: Non-Resident Payment Service Provider selection screen

2.2.3 Provide the required PSP-specific information in the appropriate fields.

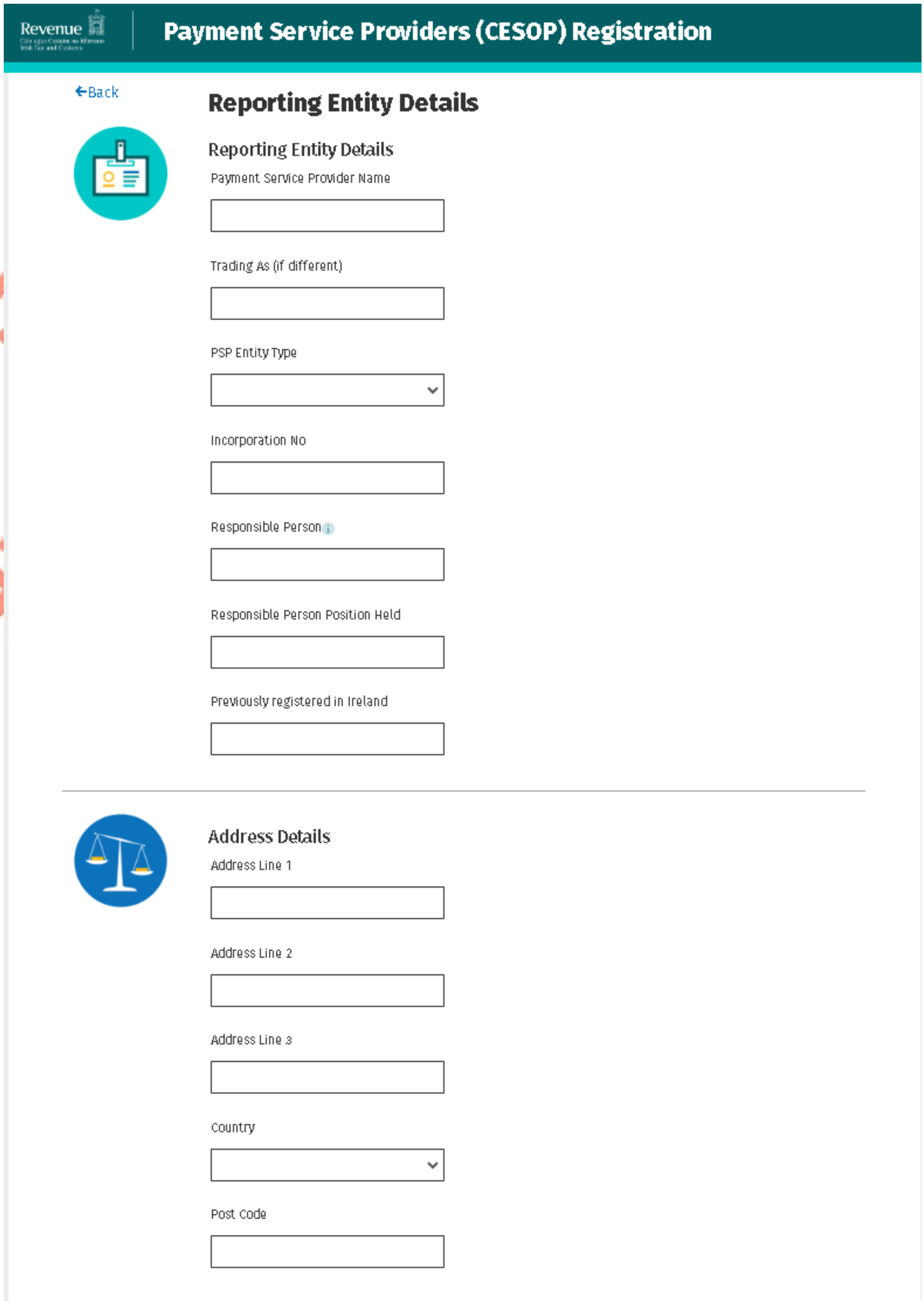


Figure 12: Reporting Entity Detail Screen

2.2.4 Complete the email address and contact details screens. The email address must be a unique address i.e. not previously or currently used for an existing ROS registration

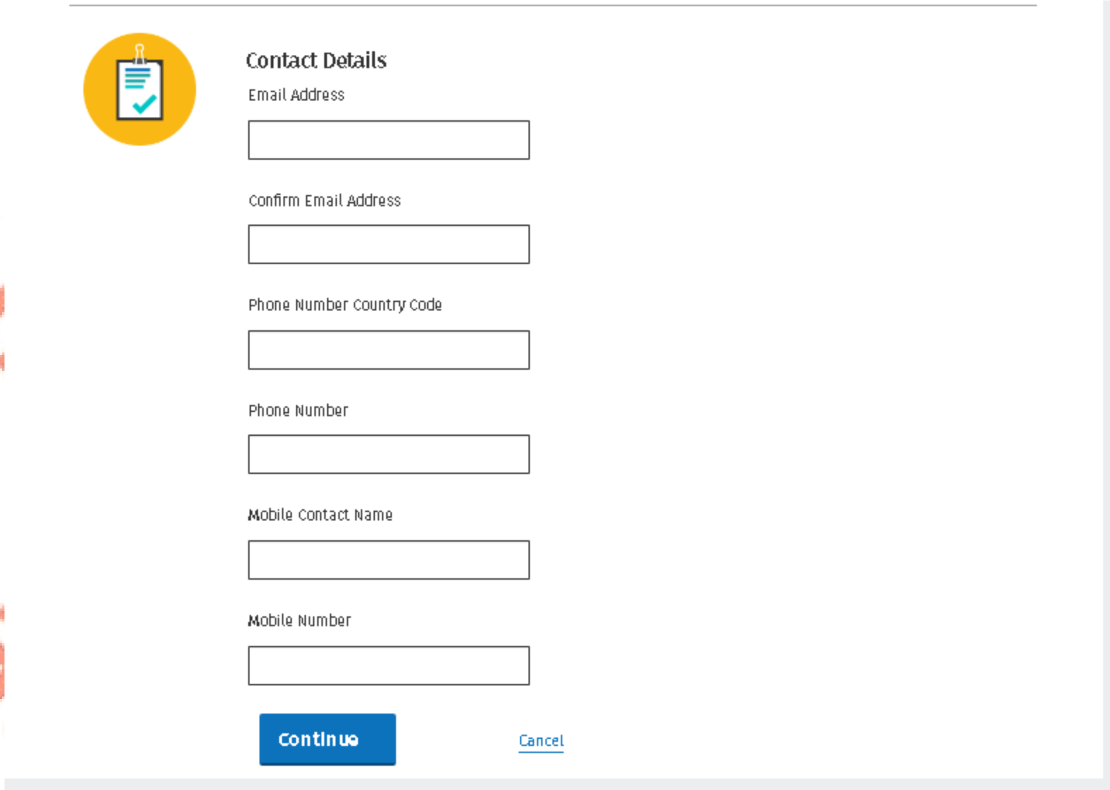


Figure 13: Email Address and contact details screen

2.2.5 Complete the Payment Service Provider CESOP Registration Details screen. Please note that:

- The Registration Date cannot be a date in the future.
- The PSP must enter their Central Bank/Euro Banking National ID. This is issued by either the Central Bank of Ireland or the European Banking Authority
- Select “Continue”.

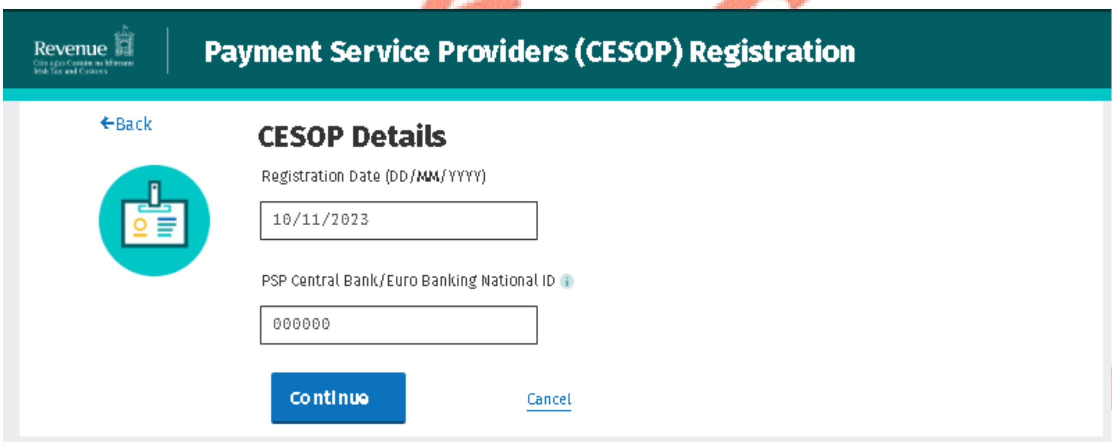


Figure 14: Payment Service Provider CESOP Registration Date screen

2.2.6 Following completion of the CESOP details screen, the customer will be presented with a summary screen. On this summary screen, the customer is requested to check the details and confirm that the information entered is accurate.

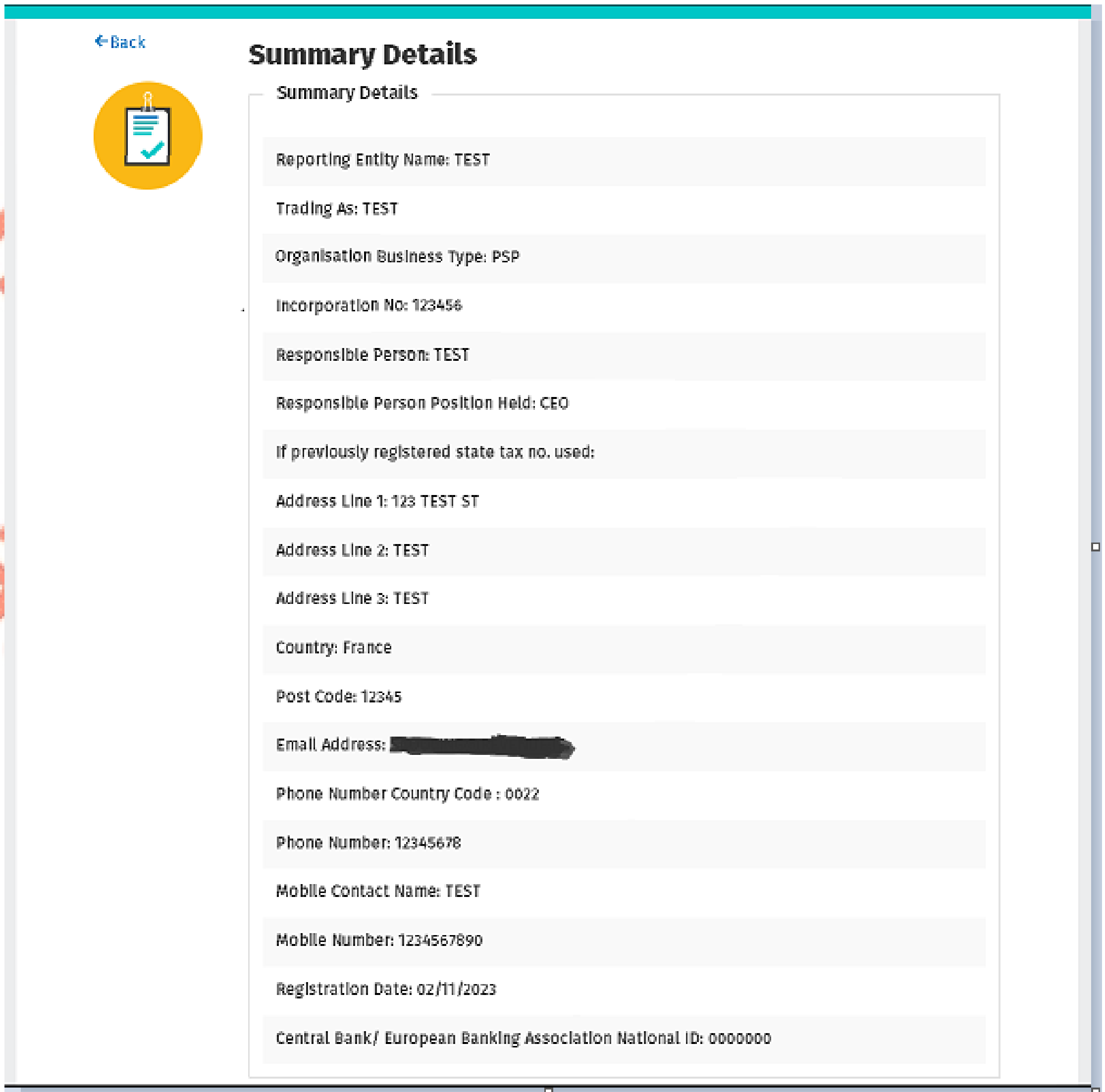


Figure 15: Summary Screen

2.2.7 After verifying the details screen, the customer will be asked to input a unique 12-digit Verification code. The customer must keep a record of this code as it will be required later at the confirmation stage of the registration process.

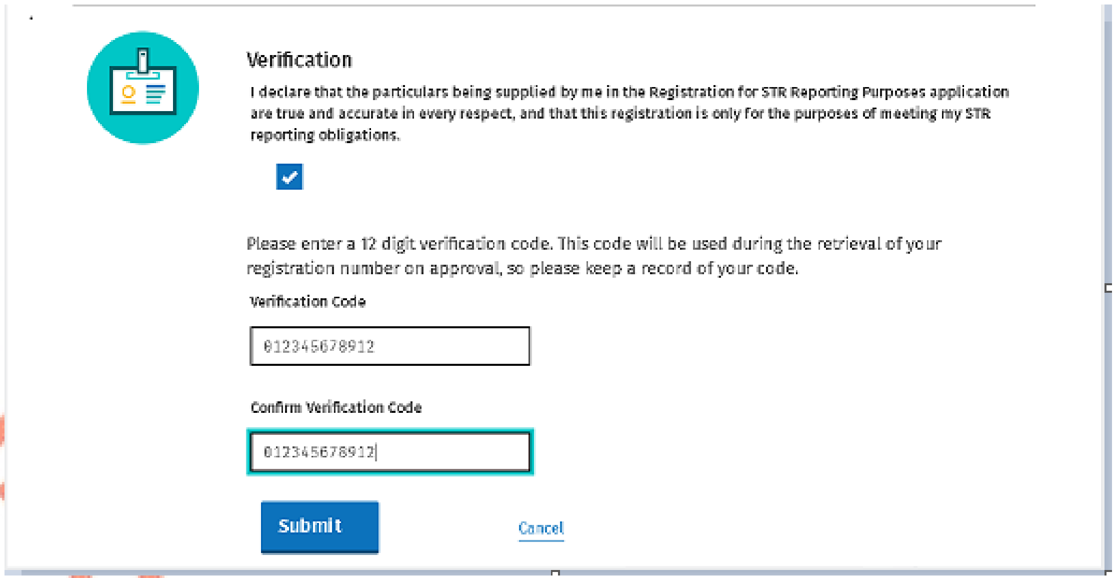


Figure 16: Verification Check screen

2.2.8 Click the “submit” button to trigger the approval process. This action should generate an Acknowledgement Screen.

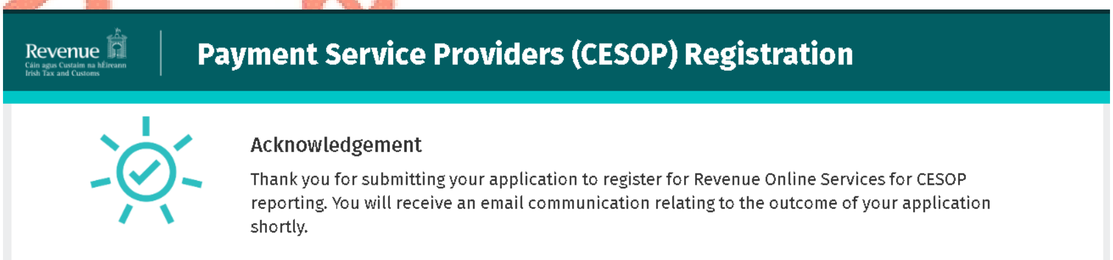


Figure 17: Acknowledgement Screen

2.2.9 If successfully approved after checking by the Revenue CESOP team, an e-mail will issue with the system password. The customer will then need to return to the registration screen in order to complete the registration process. Click “Confirm”.

Having input the system password, the customer must click “Confirm”.

2.2.10 If the application is disapproved, an email will be sent to the provided email address outlining the next steps. It should be noted that the approval process will be worked strictly in date order and may take up to seven working days for the CESOP Team to complete. It will not be possible to upload a CESOP file for this Client in ROS until the registration has been completed.

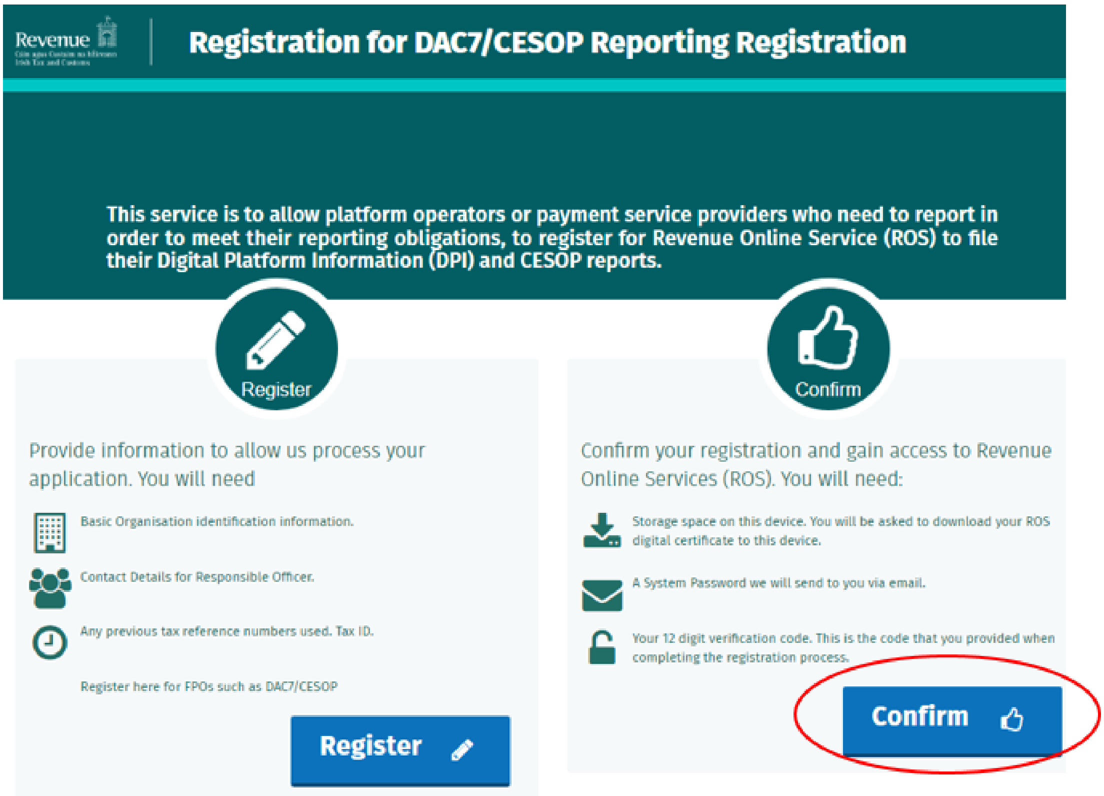


Figure 18: Confirmation Screen

2.2.11 Enter the email address (**NOTE: the email must be a unique address not previously or currently used for an existing ROS registration**), the 12-digit verification code and the system password. Click “Submit”.

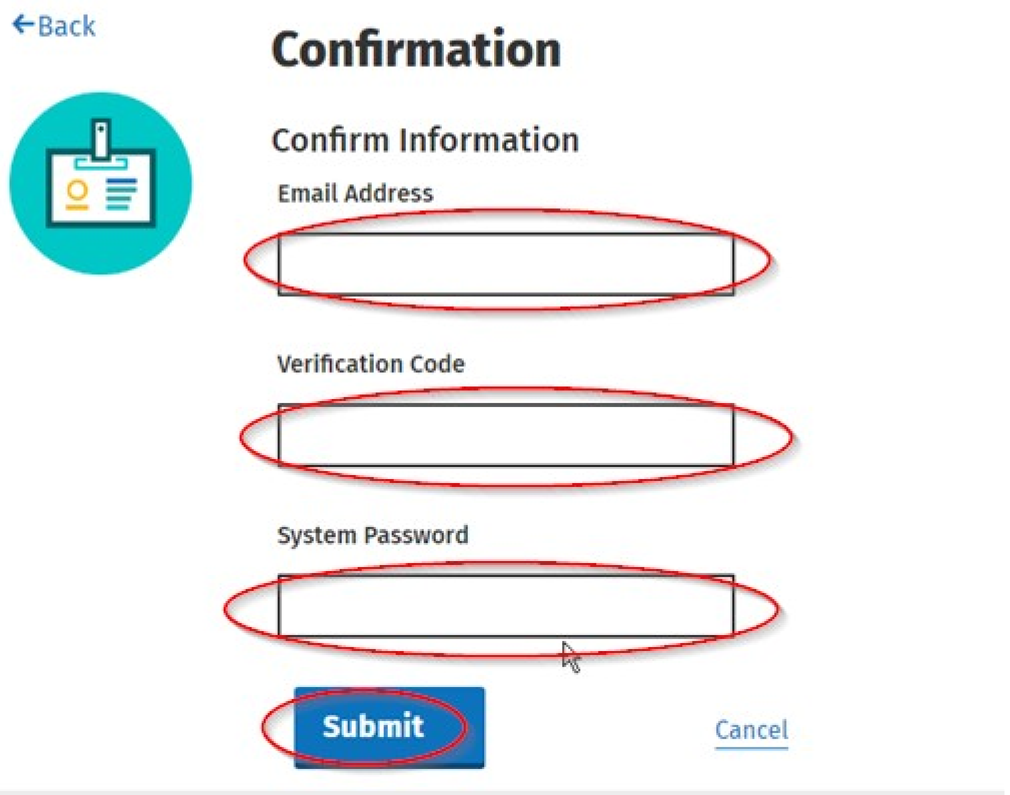


Figure 19: Confirmation Screen

2.2.12 After submission of the confirmation screen, the Customer will be issued with a Tax Reference Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA). The Customer may then use this number to obtain a [ROS](ROS) Certificate.

N.B. It is imperative that the PSP retains a copy of this TRN for future reference.

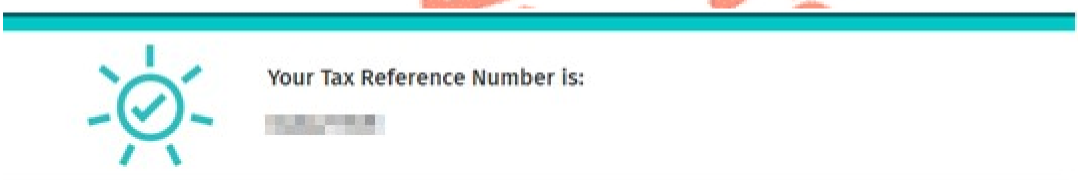


Figure 20: Tax Reference Number screen

2.3 Revenue Online Service (ROS) Registration

As highlighted, all filing for CESOP will be completed using the Revenue Online Service (ROS). Once the Non-Resident customer has obtained a Tax Registration Number (TRN) using the NRR application, the customer must then proceed to register for ROS using the TRN provided by Revenue.

Details on how to register for ROS are available on the Revenue website. Contact details for the ROS support team are provided at Section 4 of this document.

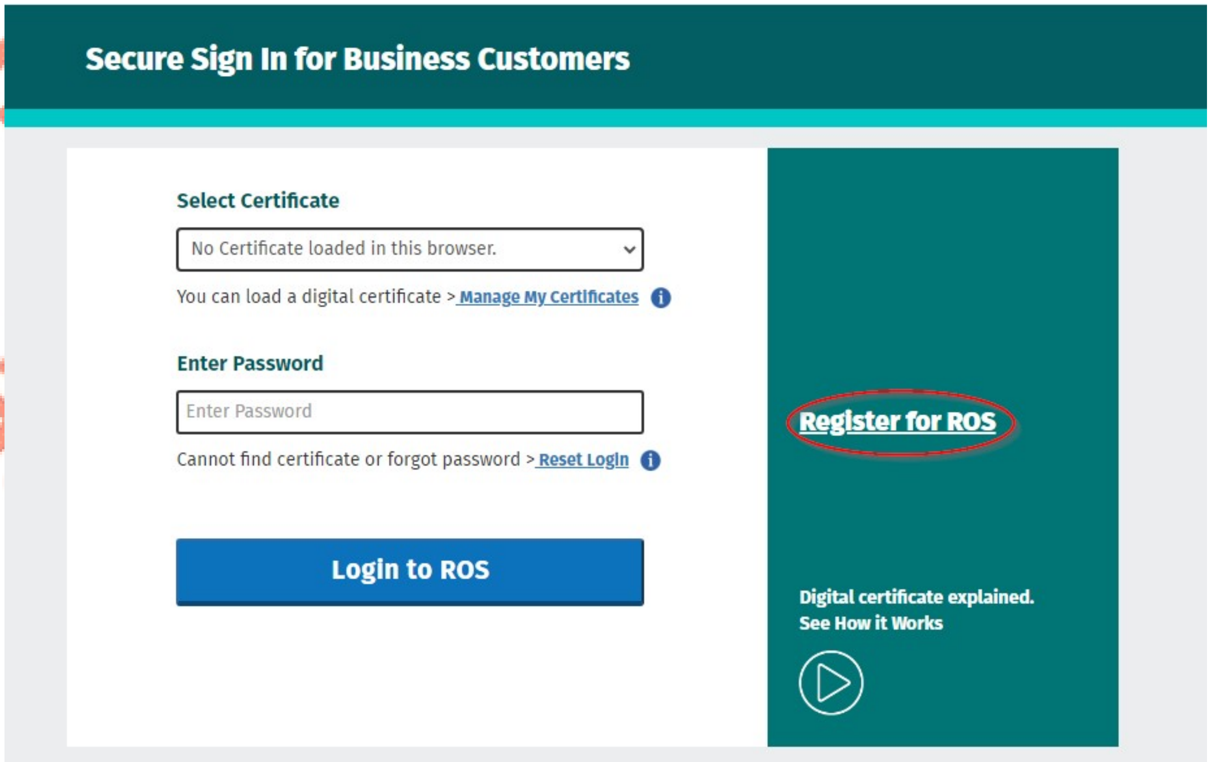


Figure 21: ROS registration screen

2.4 Agents authorised to act on behalf of Clients for CESOP

This section covers the registration process for Agents or Advisors who are acting on behalf of a PSP for CESOP filing purposes, specifically:

1. Tax Agents or Advisors who are Residents of Ireland with a valid National Tax Identification Number (TAIN):
   I. Section 2.5 outlines the process for this Agent or Advisor to register an existing Client (PSP) for a CESOP Reporting Obligation.
   II. Section 2.6 outlines the process for this Agent or Advisor to register a new Client (PSP) for a CESOP Reporting Obligation, where that Client has an existing Tax Registration Number or Customer Number registered with Revenue.

2. Non-Resident Tax Agents or Advisors who do not have a TAIN:
Such Agents or Advisors will **not** be able to register directly to file on behalf of a Client for CESOP. The process for registration and authorisation by a PSP to act on their behalf is outlined in section 2.7.

2.5 Tax Agent or Advisor with valid TAIN, registering an existing Client (PSP) for a CESOP Reporting Obligation

Section 2.5 outlines the Agent registration process for tax Agents and Advisors who are resident in Ireland and possess a valid TAIN. This Agent must use their existing ROS Agent cert to register an existing Client with a reporting obligation for CESOP, or to register to act on behalf of their Client for CESOP through their ROS account.

This process will require upload of an Agent link Notification or an Agent Consent Form which must be completed and signed by both parties at the time of registration through ROS.

Please follow steps 2.5.1 to 2.5.16 to register an existing Client (PSP) for a CESOP Reporting Obligation.

2.5.1 Log into ROS.

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

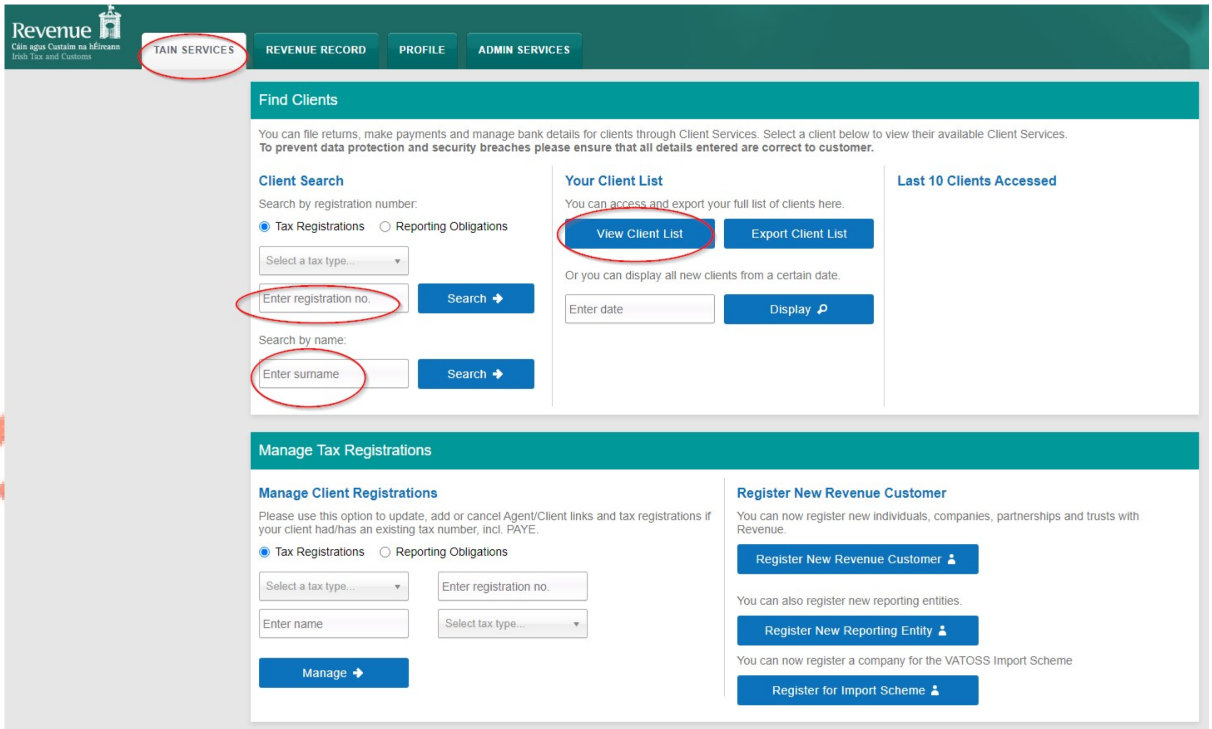


Figure 22: TAIN Services screen

2.5.3 Select “Manage Reporting Obligations” from the “Other Services” options.

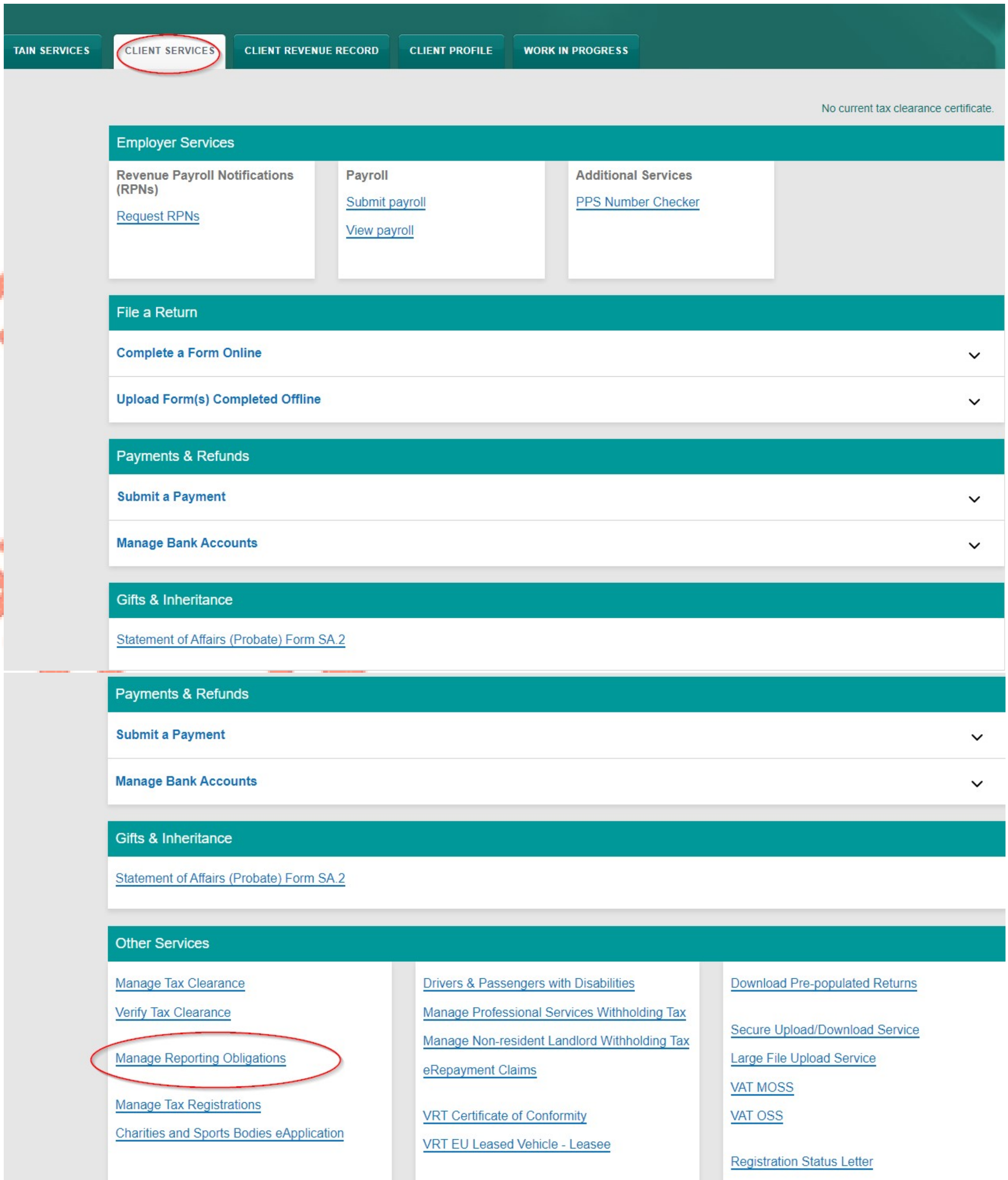


Figure 23: Agent Manage Reporting Obligations screen

2.5.4 Under the "Registration Options" list, click the "Select Action" button in the "CESOP" registration option.

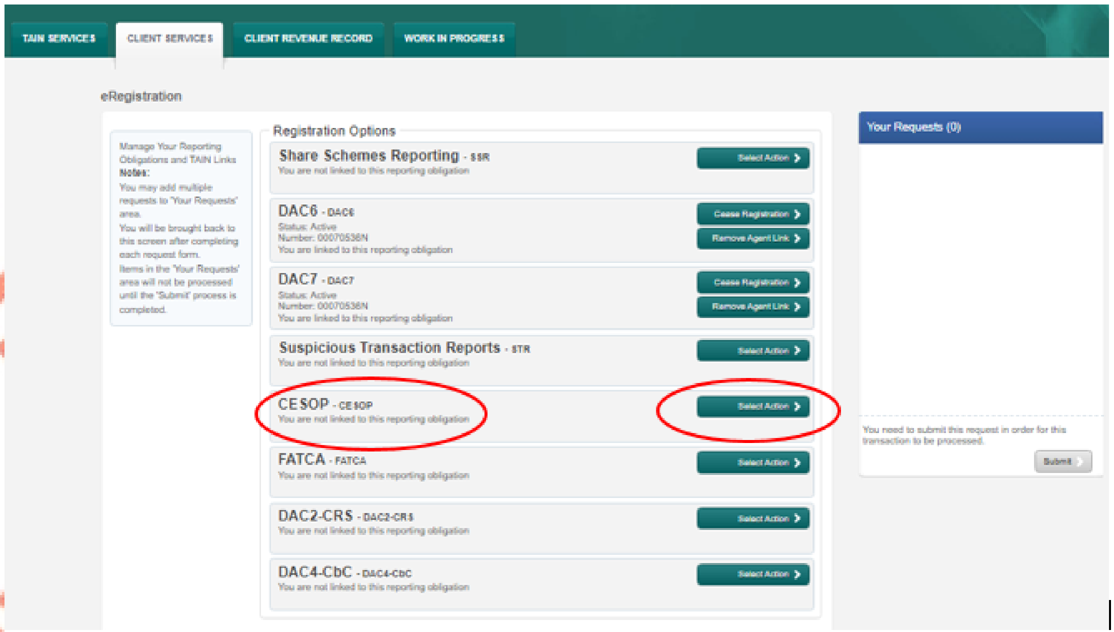


Figure 24: Agent CESOP registration screen

2.5.5 A list of options will appear. Please select the "Add and link to a new registration" option.

This option is applicable to an Agent who wishes to link to a current Customer/Client in order to manage their CESOP Reporting Obligation.

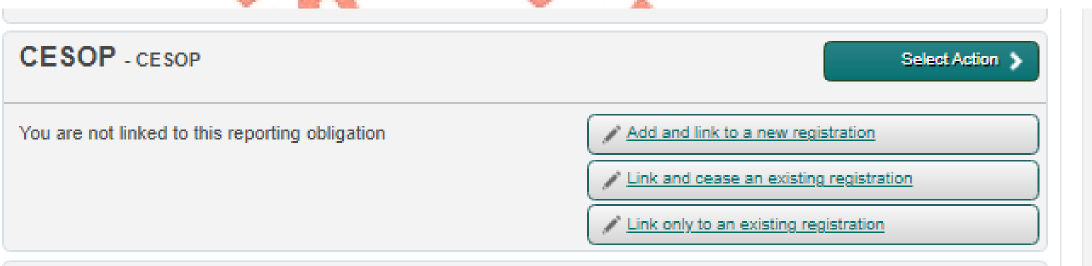


Figure 25: Agent CESOP registration screen

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

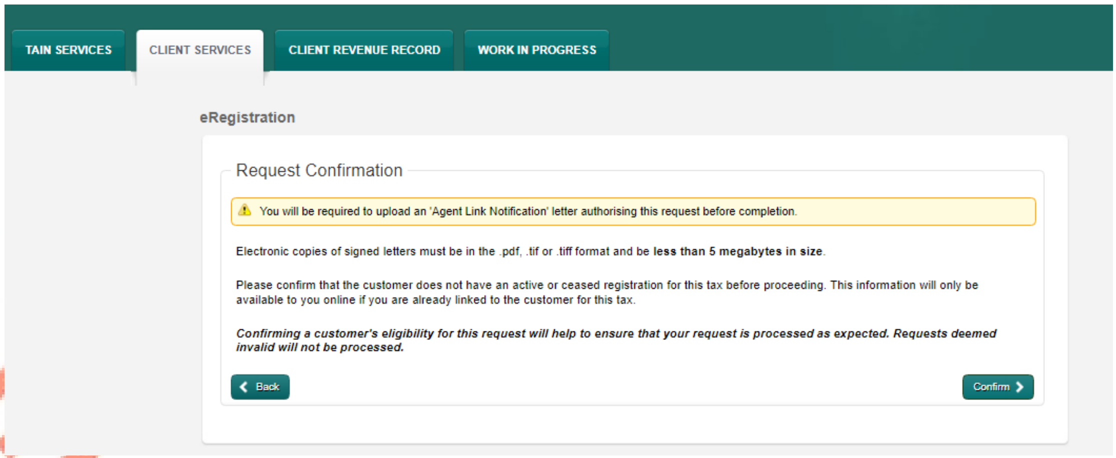


Figure 26: Agent CESOP confirmation screen

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

Notes:

- **The date entered must not be later than current date.**
- **Enter the National ID of the PSP which has been issued by the Central Bank of Ireland, or if non-resident in Ireland please enter the relevant ID as listed on the European Banking Authority (EBA) register as having been issued by your relevant National Licencing Authority.**

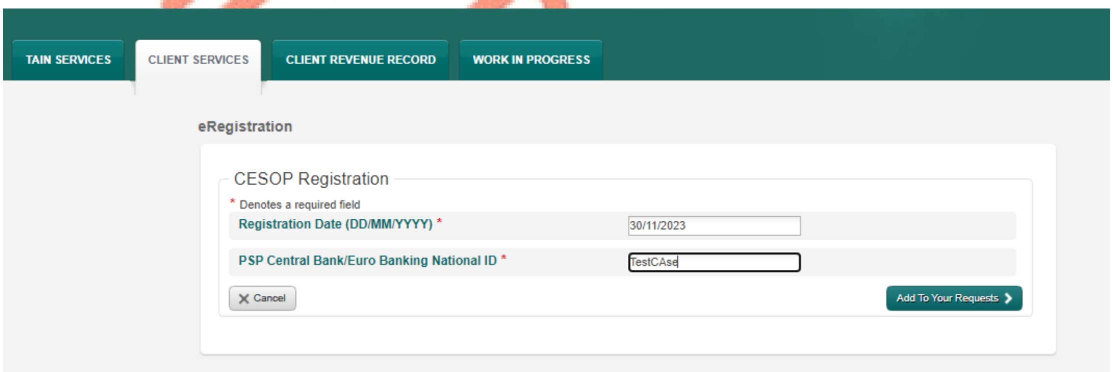


Figure 27: Agent CESOP confirmation screen

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

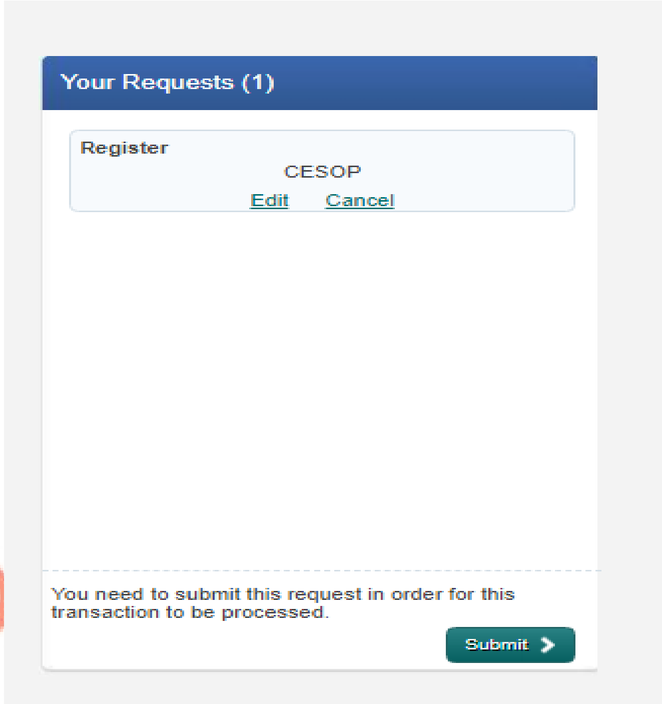


Figure 28: Agent CESOP submit screen

2.5.9 Selecting “Generate Client Consent Letter” (Fig. 29) will generate a Consent letter in respect of the Client registration. This will be generated in PDF format. (Note: this option is not mandatory; alternatively, a standard Agent Link Notification Form (Fig. 30) may be uploaded at the next stage).

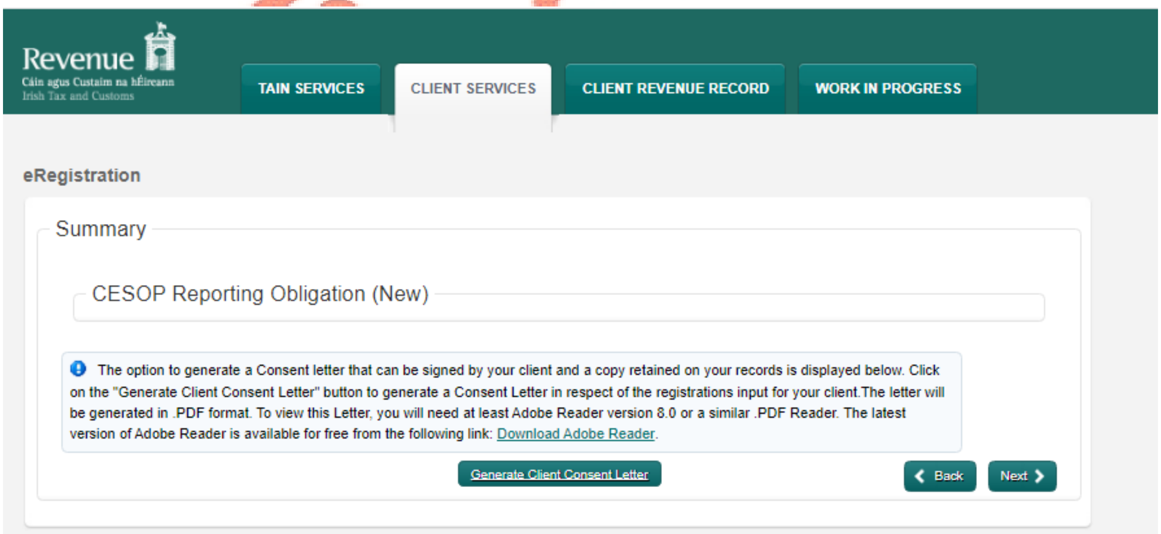
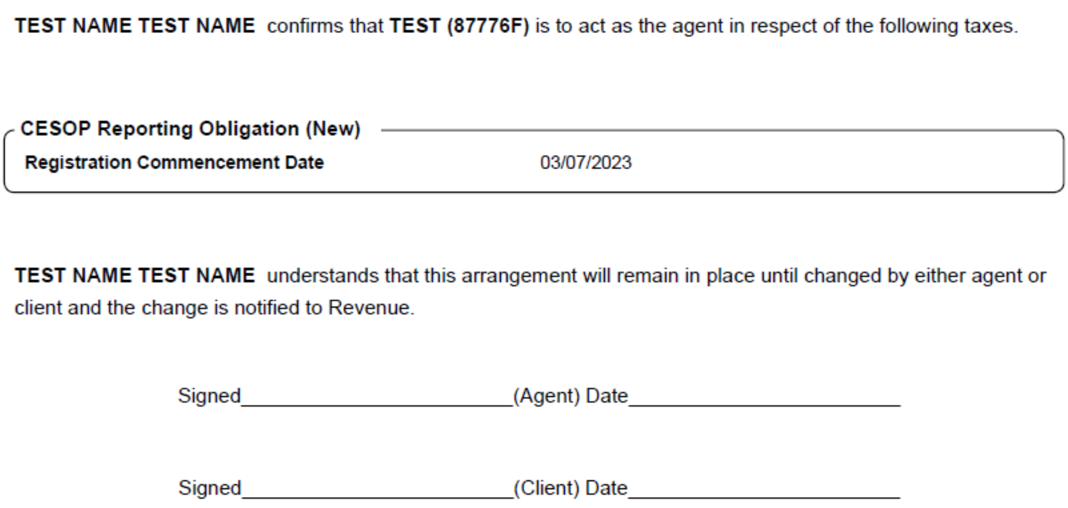


Figure 29: Client consent letter generation screen



TEST NAME TEST NAME confirms that **TEST (87776F)** is to act as the agent in respect of the following taxes.

CESOP Reporting Obligation (New)

Registration Commencement Date	03/07/2023

TEST NAME TEST NAME 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 30: Agent consent letter

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

2.5.10 Once the Client Consent Letter has been completed by the client, click "Next" on the Client Consent letter generation screen:

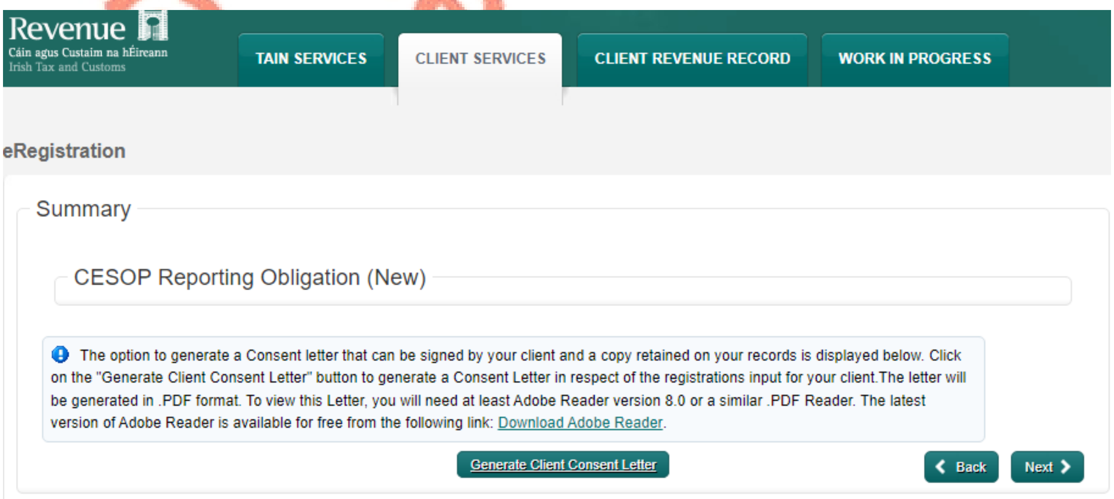


Figure 31: Agent consent letter screen

2.5.11 To upload the completed Client Consent Letter for CESOP on ROS, click "Choose File" and locate the completed Client Consent Letter in the Agent network/drive. Tick the box "CESOP" and click "Next" (Fig. 32).

NOTE: A standard Agent link notification may be uploaded instead of a Client Consent letter at this stage, if preferred.

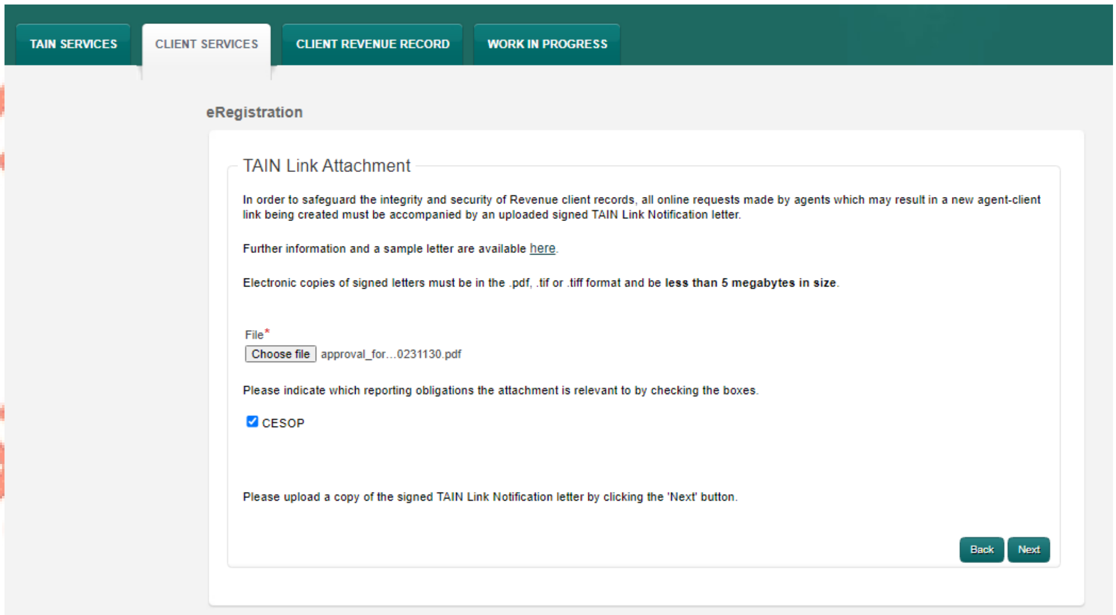


Figure 32: Agent upload Agent link screen

2.5.12 After upload is complete, click "Sign and Submit".

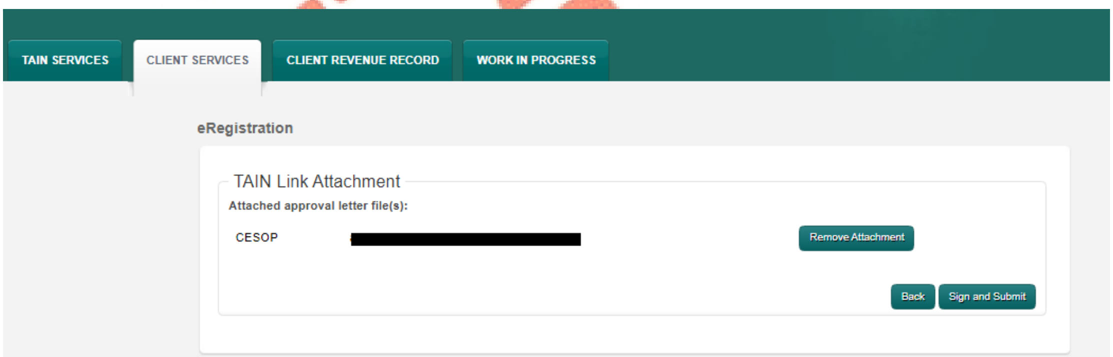


Figure 33: Agent sign and submit screen

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

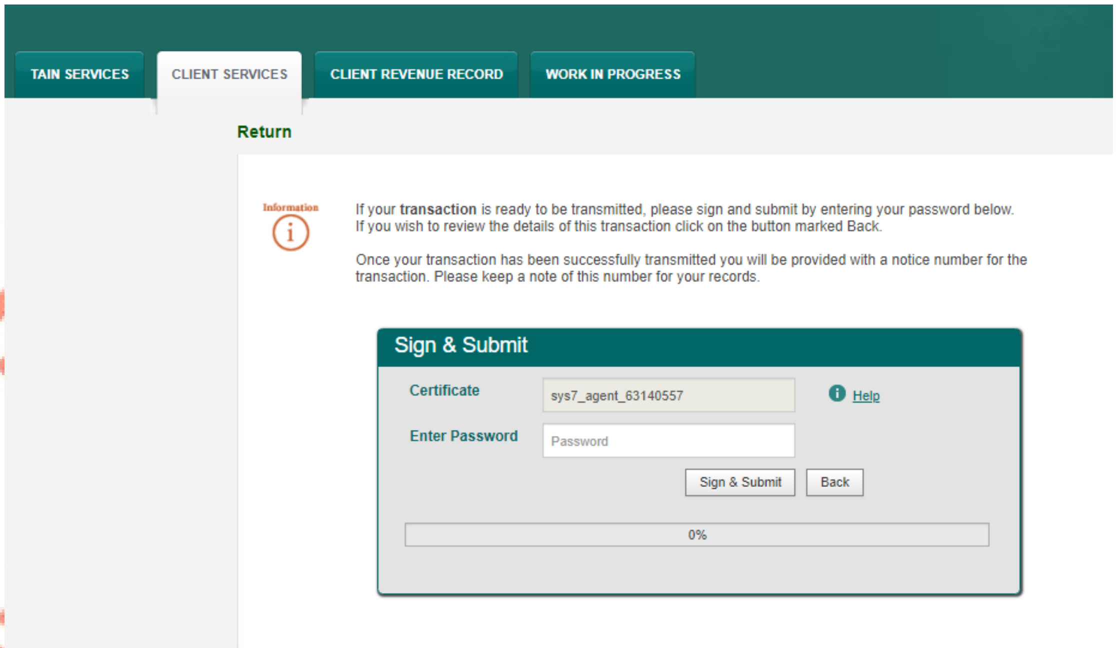


Figure 34: Agent sign and submit password screen

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

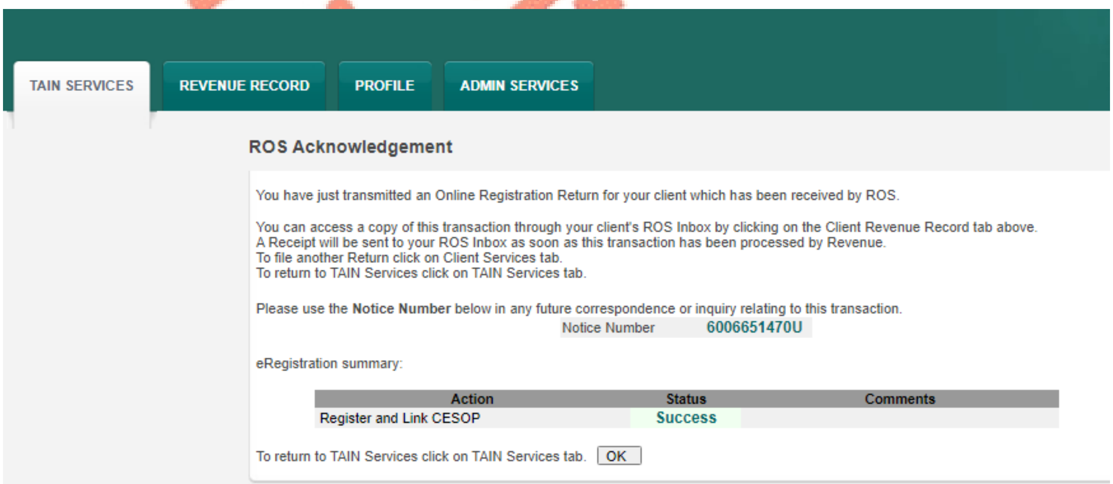


Figure 35: Agent CESOP confirmation screen

2.5.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a

CESOP Reporting Obligation. Click on the Notice Number for confirmation of the registration.

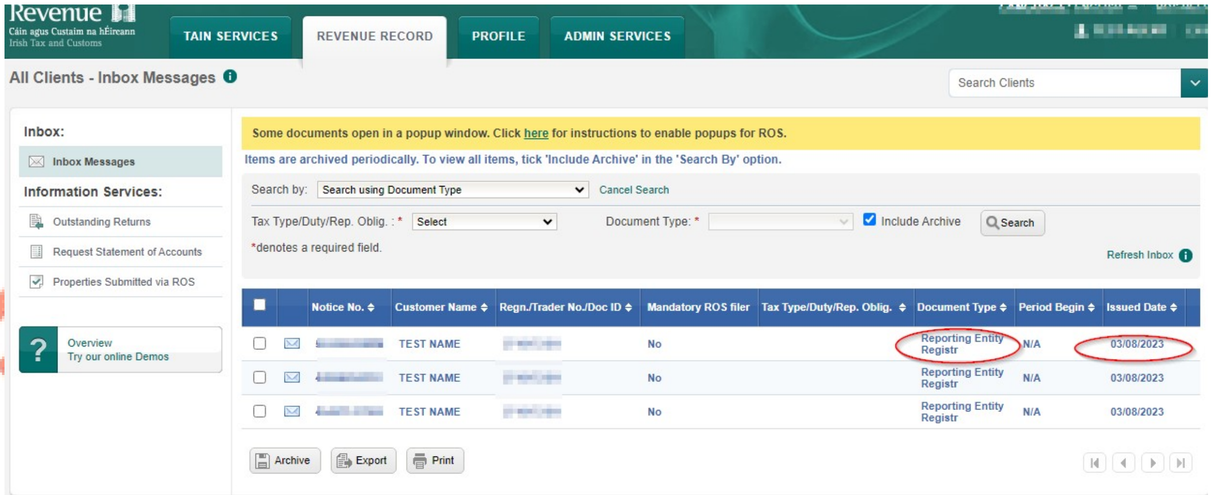


Figure 36: Agent Revenue Record screen

2.5.16 Once selected, the following notice will appear which the Agent may wish to print for their records.

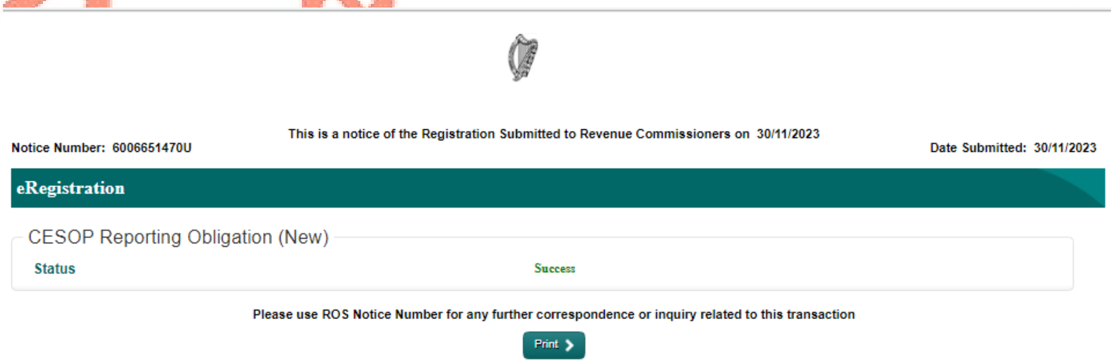


Figure 37: Agent CESOP registration confirmation screen

After completion of this process, the Agent should allow up to 3 working days for the CESOP reporting obligation to be registered in ROS. It will not be possible to upload a CESOP file for this Client until the obligation has been registered.

2.6 Tax Agent or Advisor with valid TAIN, registering a New Client (PSP) for CESOP who is already registered with Revenue for tax purposes and has a valid tax registration number

Follow steps 2.6.1 to 2.6.13 to register a new Client (PSP) for a CESOP Reporting Obligation who has a valid tax registration or customer number registered with Revenue.

2.6.1 Log into [ROS](ROS).

2.6.2 Under the “TAIN Services” tab, locate the “Register New Revenue Customer” section. Then Select “Register for New Reporting Entity”.

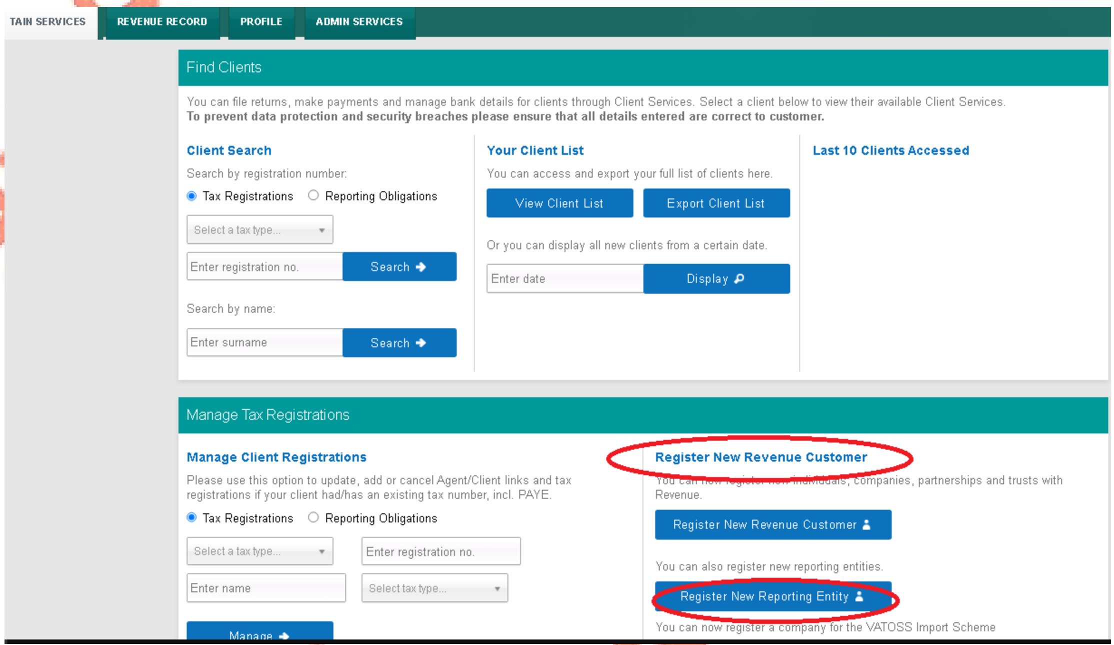


Figure 38: TAIN Services screen

2.6.3 Select "CESOP" from the selection category and select "Next"

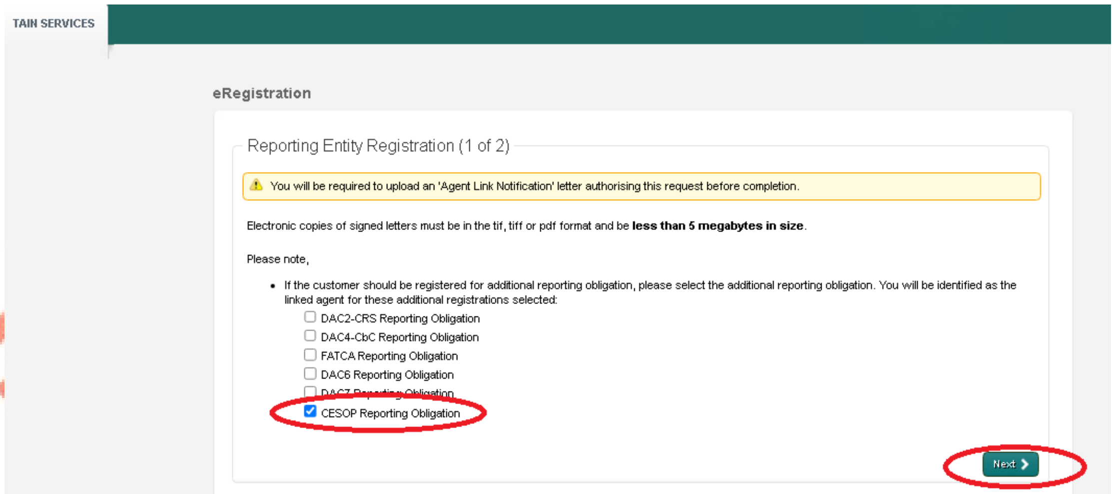


Figure 39: eRegistration Reporting Entity Registration

2.6.4 Complete the "Reporting Entity Details" Form.

N.B. The Reporting Entity Details Form must provide the Payment Service Provider Name and details. The email address must be a unique email address.

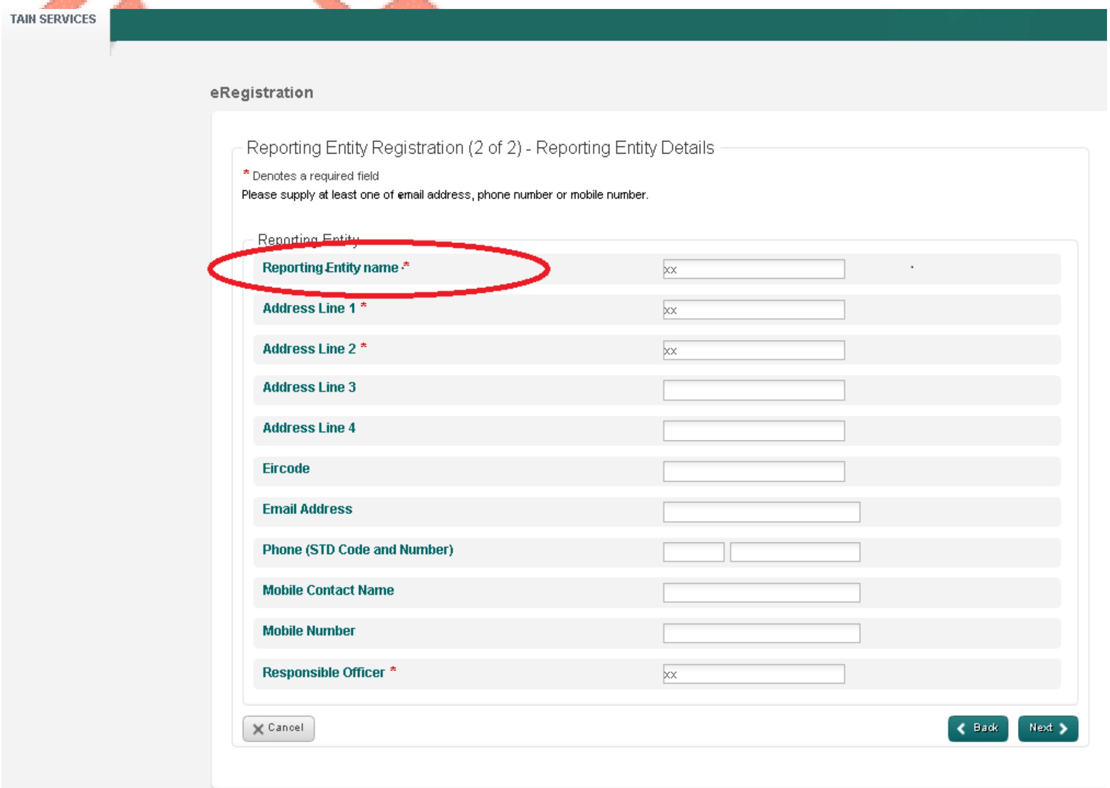


Figure 40: Reporting Entity Registration- Reporting Entity Details Form.

2.6.5 The Screen for entering the relevant date of Registration of the PSP for CESOP reporting will appear.

The date used must be no later than the current date.

If, at any time after the expiry of the first CESOP filing date (i.e. 30 April 2024), an unregistered PSP seeks to inform Revenue of a retrospective registration for CESOP, the date of registration selected must be prior to the beginning of the first reporting period outstanding for which the PSP has a filing obligation.

The Agent for the PSP must then input the PSP licence number as received from the relevant national licencing authority. This number must equate to the PSP licence number as held in the European Banking Authority Register.

Once the registration date is selected and the licence number is input, the Agent may select "next".

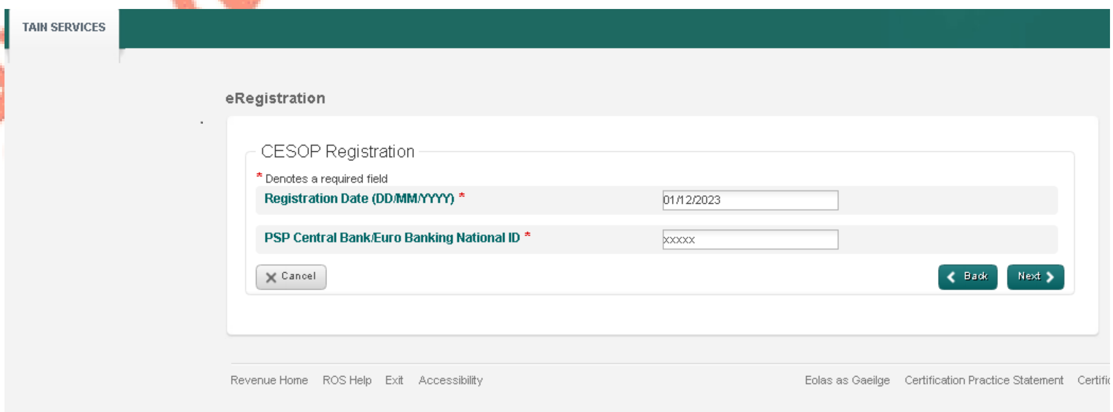


Figure 41: CESOP Registration Date and Licence Number Entry screen

2.6.6 The eRegistration summary screen will appear. Please review all details to confirm they are accurate. If not, please select the "back" option and correct the details.

Once the accuracy of the details has been confirmed, please select the "Generate Client Consent Letter" option and complete offline, or alternatively select the "Next" option which will request that you upload a valid "Agent Link Notification" Form.

It should be noted that whilst the Client consent letter download is not mandatory, it may be used to create the required consent letter which must be submitted by the Agent through our myEnquiries facility.

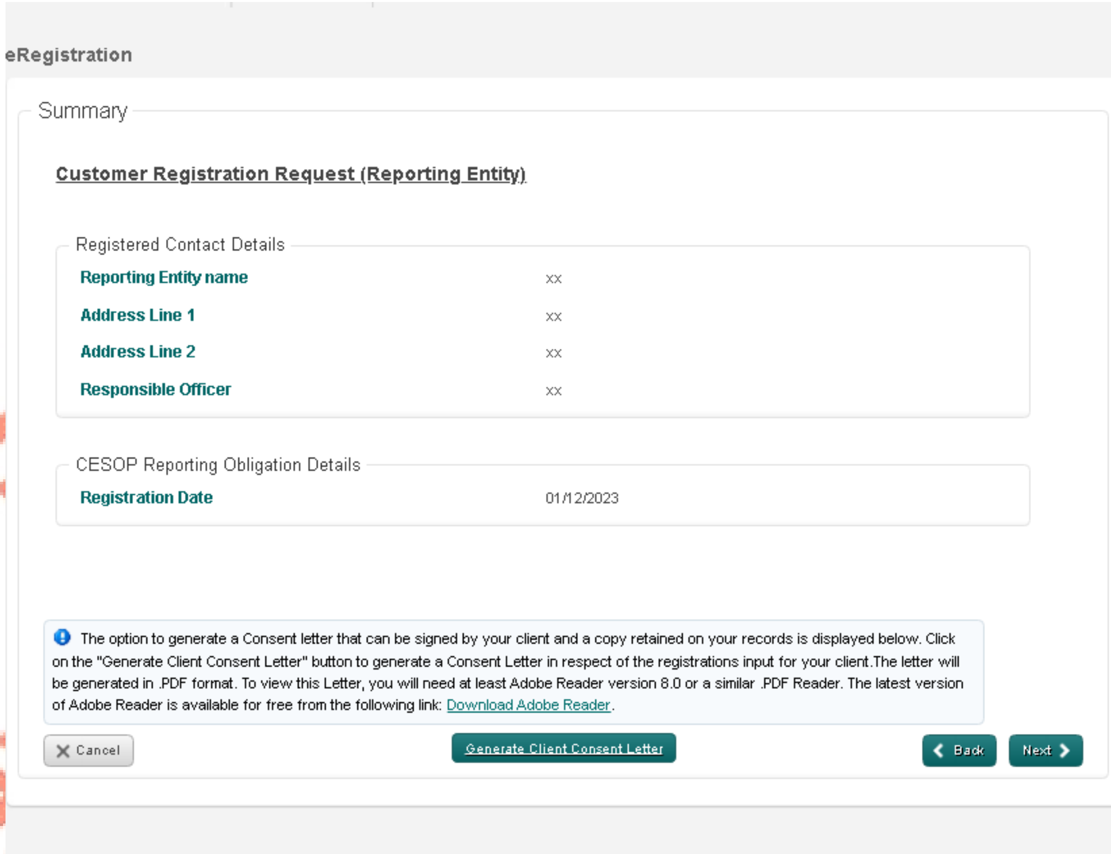


Figure 42: Reporting Entity Summary Screen and Generate Client Consent Letter Option.

2.6.7 The next screen will require that a “Client Consent Letter” or “Agent Link Notification” is uploaded.

If the Agent uses the “Agent Link Notification” they must ensure that all relevant details are input on their behalf and that of their Client. The form must be signed and dated by both parties.

To use this template the Agent or Client must input “CESOP” into the category for “other- please specify”.

2.6.8 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 “CESOP” and click “Next”.

NOTE: A standard Agent link notification can alternatively be uploaded

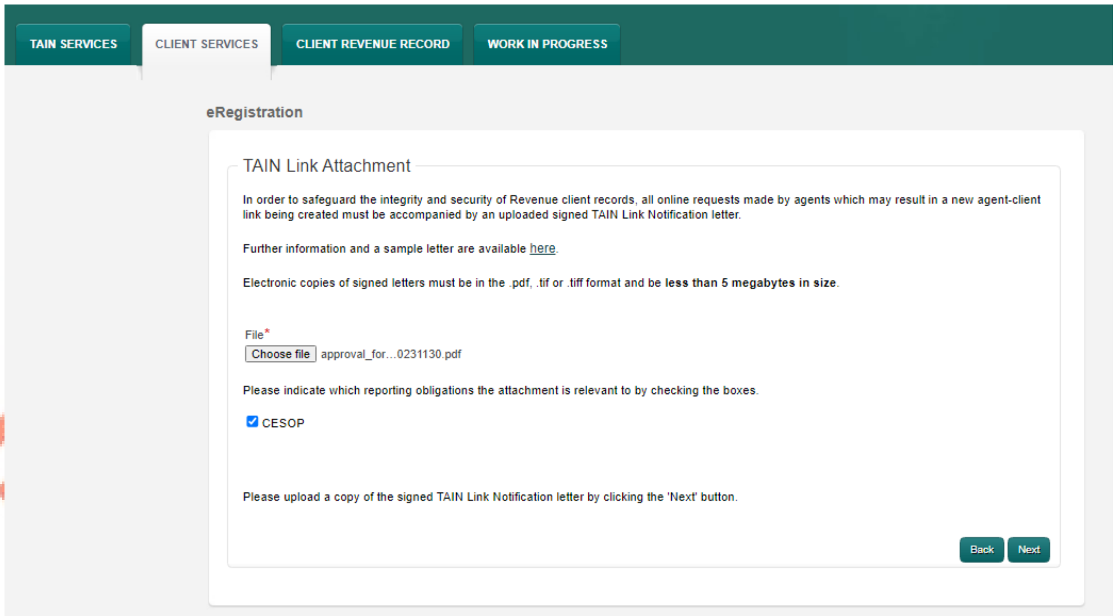


Figure 43: Upload agent link screen

2.6.9 Click “Sign and Submit”.

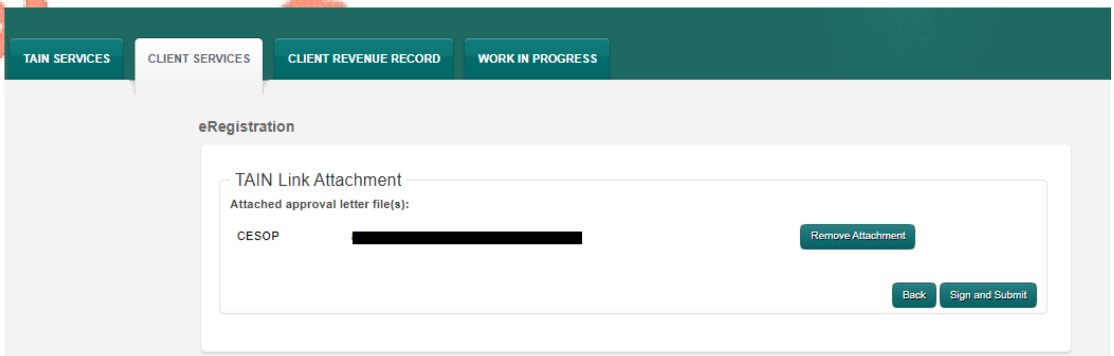


Figure 44: Agent sign and submit screen

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

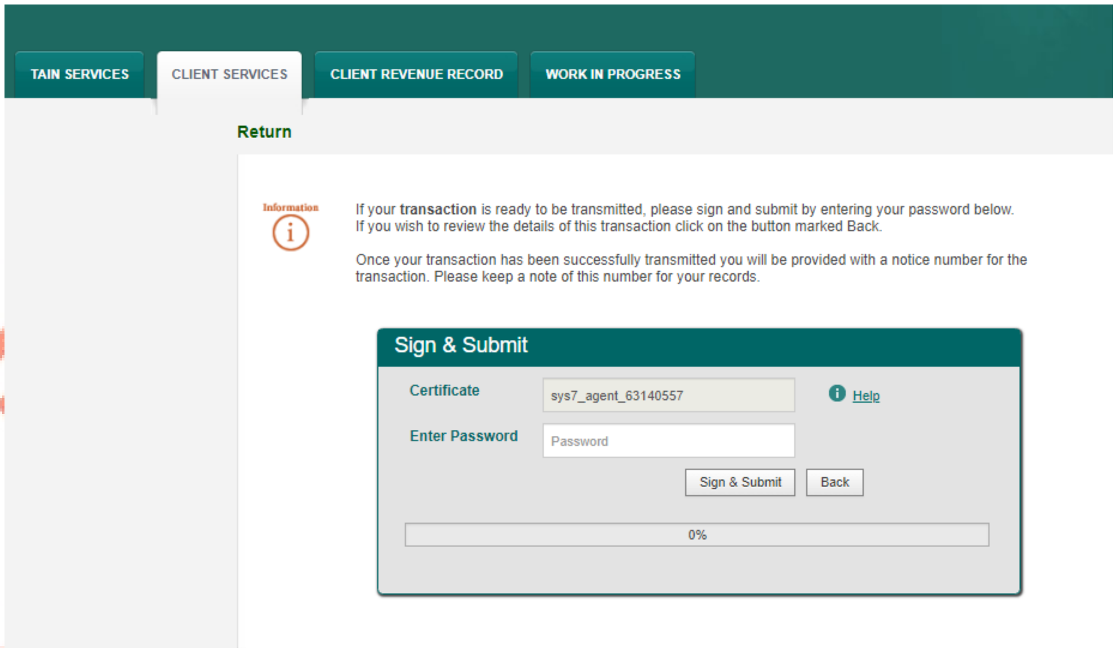


Figure 45: Agent sign and submit password screen

2.6.11 The Agent will receive a ROS Acknowledgement and a Notice Number, which the Agent may wish to print for their records.

Click "OK" to return to TAIN Services tab (after printing if required).

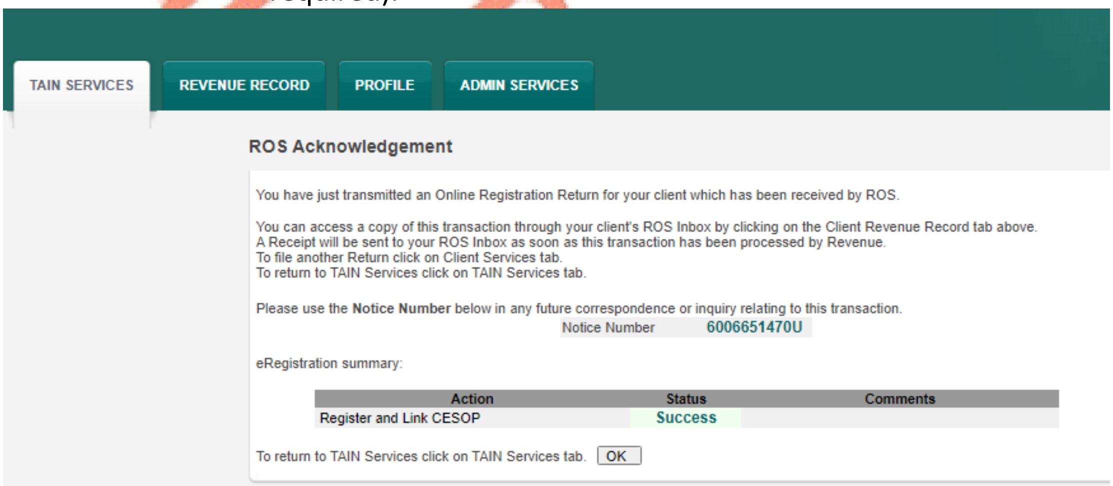


Figure 46: Agent CESOP confirmation screen

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

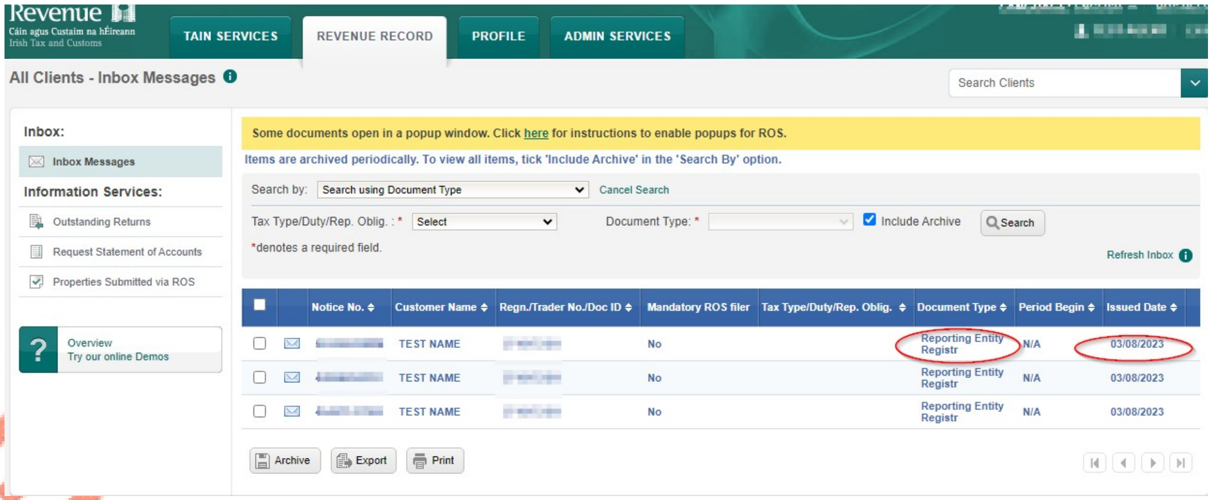


Figure 47: Agent Revenue Record screen

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

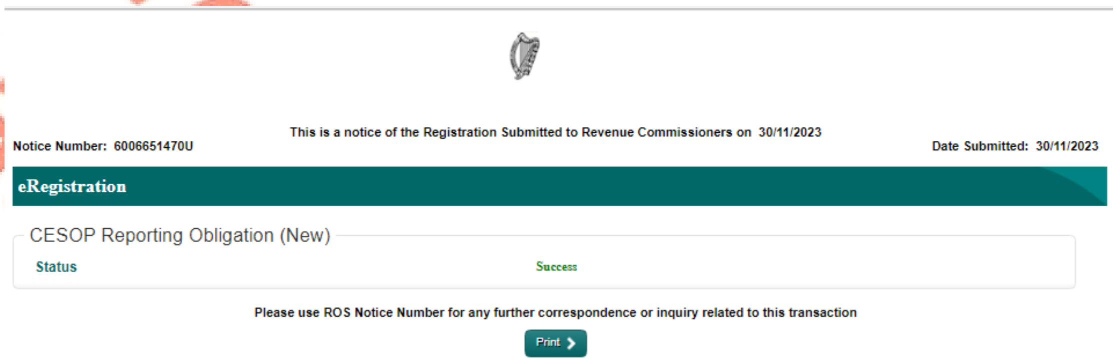


Figure 48: Agent CESOP registration confirmation screen

After completion of this process, the Agent should allow up to three working days for the CESOP reporting obligation to be registered. It will not be possible to upload a CESOP file for this Client in ROS until the obligation has been registered.

2.7 Agents or Advisors who do not have a TAIN Number

In these circumstances, the PSP must first register for CESOP first using either the ROS or Non-Resident Registration (NRR) process above.

Once registered, the PSP can then authorise and issue a subcert to the Agent or Advisor through the ROS facility. This process is outlined in section 2.3.

2.8 Third-Party Reporting Intermediary

The process for registration of a non-Agent third-party reporting intermediary follows the same process as section 2.7 above.

The PSP must first register for CESOP using either the ROS or Non-Residents Registration (NRR) process above.

Once registered, the PSP can then authorise and issue a subcert to the third-party reporting intermediary through the ROS facility. This process is outlined in section 2.3.

3 Errors when inputting alpha numeric characters, diacritics or special characters whilst registering for CESOP

Should the PSP name or address contain non-Latin alphabetic characters (i.e. Cyrillic, Arabic, Hangul, Hanzi, etc.), diacritics, accents or special characters this will prevent registration via our Non-Resident Registration App or our Revenue Online Service Facility.

Inputting of such characters will generate an error message, and will prevent the registration application from proceeding. In such circumstances, please contact the CESOP Registrations Team at CESOPRegistration@revenue.ie

4 CESOP and ROS Contact Details

4.1 Revenue CESOP and ROS Team Contact Details

For queries relating to registering a CESOP Reporting Obligation, please contact our dedicated Revenue CESOP Team through the following channels:

To contact Via MyEnquiries,

- select category “other than the above”
- select subcategory “Central Electronic System of Payment (CESOP) query”.

The CESOP Team can also be contacted by email:

- For CESOP general and filing queries please contact CESOPEnquiries@revenue.ie
- For CESOP Registration Queries, please contact CESOPRegistration@revenue.ie

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

All information relating to CESOP is updated on an ongoing basis and available at our dedicated webpage at revenue.ie.

5 CESOP - Guides and Useful Information for filing in Ireland

5.1 General Overview of File Upload Process for CESOP filing in Ireland

Section 5.1 provides a summary of the file upload process for CESOP using the Revenue Online Service (ROS). (NOTE: This section will be further updated in Quarter 1, 2024 to describe in detail the final process for filing for CESOP in Ireland).

5.1.1 The PSP must log into ROS and go to the "My Services" tab and select "CESOP" from the "File a Return – Complete Online Form" option.

5.1.2 The PSP can upload a maximum file size of 1GB uncompressed. Only a manual upload of individual XML files up to 1GB through ROS is currently provided for the go live of 1 January 2024. A batch upload will not be possible.

5.1.3 The file will go through a pre-validation process. If the file has successfully passed pre validation and the PSP has proceeded to upload the file, it then goes through the business validation process. **All PSPs must retain a record of files submitted to Revenue to facilitate future amendment/corrections required by the PSPs.**

5.1.4 The PSP will receive a notification with the result of the Revenue validation process: accepted or rejected.

If the file is rejected, the notification will contain a validation file which the PSP can download to review the errors.

5.1.5 Once a file has been successfully uploaded to ROS.ie and has successfully passed the Business Validation Process, Revenue then transmits this file to the centralised EU Database known as "CESOP".

5.1.6 After the validation process has been completed, the file will either be successfully uploaded to CESOP, partially rejected, or fully rejected by CESOP. The PSP will receive notification of the result into their ROS inbox.

5.1.7 If the file has been fully rejected, the PSP must amend the entire file offline and resubmit. If the file is partially rejected, the PSP must only correct the errors on the file and resubmit same. All resubmissions are through the ROS facility.

5.1.8 If the file has successfully been uploaded to CESOP, the message to the PSPs Inbox will outline same.

5.2 Deviations in Ireland from the EU-published XSD Schema:

5.2.1 File Submission Type:

We do not require a meta file. Only the .XML file is required.

5.2.2 Nil Returns:

Should a PSP have no reporting obligation in a specific period (i.e. no payments within the scope of reporting for that reporting period), in order to minimise the potential for a subsequent filing compliance check by Revenue, the filer may submit a “Nil Return”.

To do this, the filer must log into ROS and go to the “My services” tab and select “CESOP” from the “File a Return – Complete Online Form” option. Once they are on the CESOP submission page, the filer can click on “submit a Nil Return”. This will inform Revenue that the filer has no reportable information for the current reporting period.

It is not necessary for a filer to submit a message of type CESOP102. Such a message will fail pre-validation.
If the filer subsequently wishes to confirm that they do have information to submit for a period which was previously reported as “Nil”, they should submit a message of type CESOP100. This will automatically overwrite the previous Nil Return submitted.

5.2.3 Rules not validated by Revenue:

Rules 20020 and 45050 are not validated by Revenue. Therefore, if a file breaks these rules, it will pass Revenue business validation, but it will fail EU Commission validation.

5.2.4 Additional Rule validated by Revenue:

Rule 99999 – Original message not processed yet by CESOP System: The CorrMessageRefId refers to a message that has not been processed by the EU CESOP System. The filer must wait until the original message is processed to submit a correction. Please also note that the reporting period cannot be in the future i.e. later than the current date.

5.2.5 Pre-Validation of a File:

The pre-validation will verify some technical aspects of the file:

- File size: must be under 1GB.
- Type of file: only XML type files are accepted.
- Blank file not allowed.
- Any schema errors such as missing tags, missing mandatory fields, fields in wrong format…

- Type of message (CESOP102): Nil Return files will not be accepted.
- MessageRefId uniqueness (error code 10010).

If the file fails this validation, the errors will be shown, and it will not be possible to submit the file. The user should fix the file and try to submit again.

5.2.6 Browser and systematic compatibility:

Tests have been performed on Chrome, Edge and Firefox browsers in Windows 10 and we can confirm normal/expected behaviour on these browsers.

5.2.7 Messaging processes and timelines:

The expected time to receive the notification with the result of the revenue business validation is 12 minutes or less.
The result of the CESOP validation by the EU Commission is dependent on their systems. We cannot guarantee any timeline for the CESOP/EU notification.

5.2.8 Navigating the CESOP pages:

The back button of your browser should not be used when navigating the CESOP submission process.

5.2.9 How to Raise Technical Queries or Issues:

Queries can be raised by contacting CESOPEnquiries@revenue.ie directly or through MyEnquiries on Revenue Online Service (ROS). If using MyEnquiries you must select the Category CESOP Query to ensure that your query is properly assigned.

5.2.10 Technical Documents and Schemas:

The European Commission has a dedicated webpage which outlines the key documents for CESOP reporting and filing.

The schema which should be used in the XML files is the latest version provided by the EU Commission (version 4.61 as at December 2023).

Registration and filing procedures vary in each jurisdiction. Should you have a reporting obligation in multiple jurisdictions, you must confirm the individual filing specifications and any additional reporting requirements for each Member State. The European Commission has provided a link to the National Portals for CESOP reporting in each Member State.