



Revenue Public Key Infrastructure

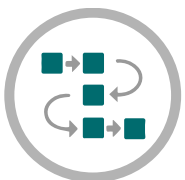


Revenue On-Line System CA
Certificate Policy

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1 Revision History

Version	Date	Author	Comments
Ver 1.1	7 April 2004	RSA/Revenue	Final version for publication.
Ver 1.2	20 August 2007	Revenue	Updated to take account of certs to be used by DoE and other Government Departments in the future.
Ver 2.0	May 2020	Atos/Revenue	Updated document to take account of new PKI provider software. New OID.

2 Purpose of this Certificate Policy Statement (CP)

The information contained in this CP is intended to inform those issued with Certificates by the Revenue On-Line System (ROS) CA of their rights and obligations. It also sets out how the ROS CA will discharge its obligations to those persons.

Revenue reserves the right to add to, amend, or vary the terms of this agreement by publishing notice of such changes on its website and the continued use of the service will signify acceptance of the changes.

The framework in which the Revenue CA operates and its possible relationships with other proposed developments are shown in Figure 1.

Revenue PKI Framework

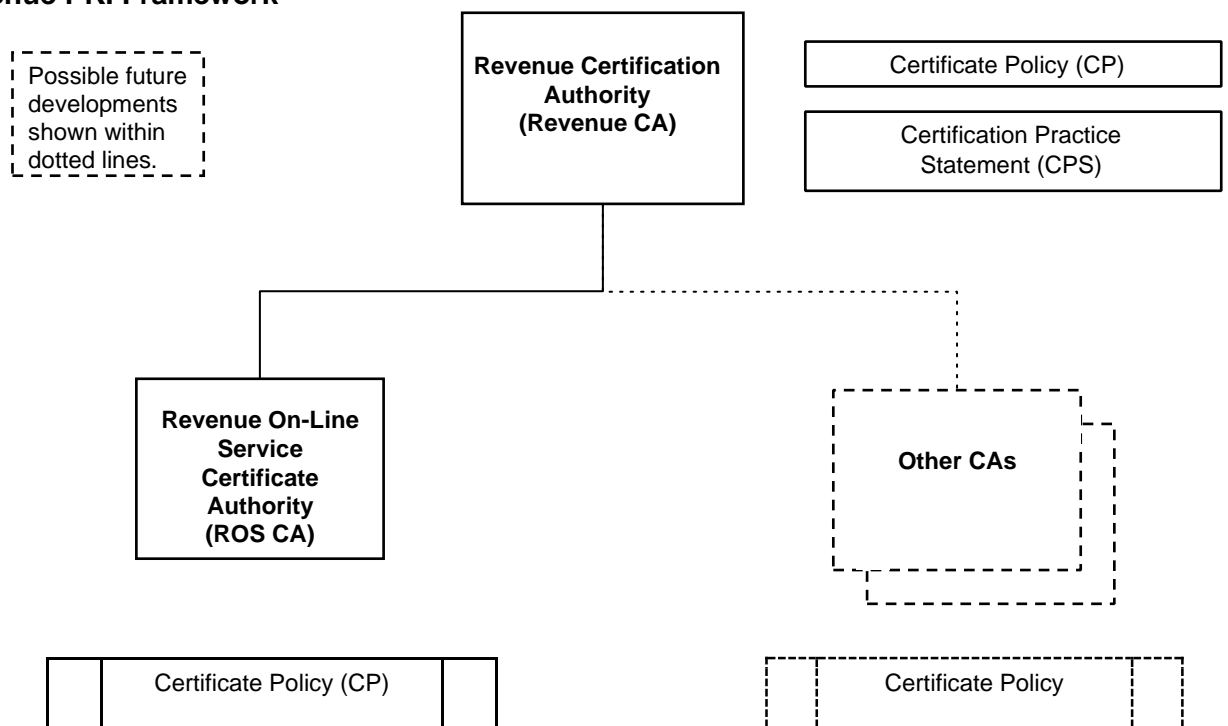


Figure 1 – Revenue PKI Framework

The relationship between the Revenue CA and the ROS CA is shown in Figure 2 on the following page.

Revenue PKI Structure

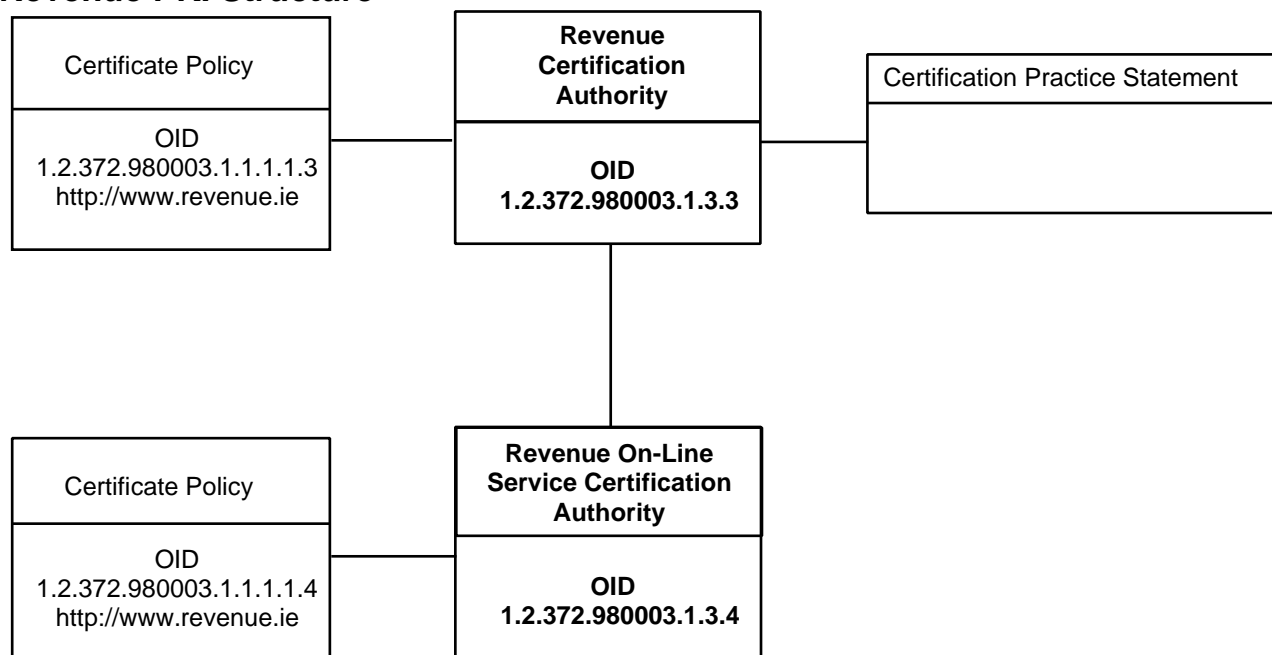


Figure 2 – Revenue PKI Structure

2.1 Revenue Online Services (ROS) CA

The ROS CA will issue under this CP, Certificates to individuals who have been supplied by Revenue with a ROS Access Number (RAN) and have agreed to the Conditions of Use that apply to those Certificates. For the purposes of this document such individuals will be referred to as Approved Persons or Authorised Persons.

An individual may act as the Approved Person or Authorised Person, on behalf of an Entity that is required by taxation legislation to submit business and/or personal tax returns or declarations. Where this is the case, Revenue will accept that the Approved Person or Authorised Person has authority to transmit data to Revenue on behalf of the Entity and/or retrieve previously submitted tax information pertaining to that Entity.

Certificates issued by the ROS CA are designed for the transmission of Tax returns (e.g. VAT 3 and VAT RTD) and other related Revenue returns from Revenue customers. The use of Certificates for use by Revenue customers for viewing previously submitted returns will also be supported. Note that Revenue customers are under no obligation to submit tax returns electronically in order to view their previously submitted returns.

The use of Certificates in transmitting a tax return will not in itself constitute the signing of a tax return or the making of a declaration in connection with the submission of any tax return.

The ROS CA operates under the Revenue PKI in accordance with the Revenue PKI Certificate Practice Statement (CPS).

3 Conditions of Use

The Approved Person or Authorised Person should particularly note that the use of the Certificates is limited to the purpose of the Approved Person or Authorised Person communicating with the Office of the Revenue Commissioners within the Republic of Ireland.

The conditions of use that apply to Certificates issued by the ROS CA are:

1. Purpose

1.1 The Entity has indicated that it wishes to use Revenue's Internet based e-commerce system. The Irish Revenue has asked the Revenue On-Line Service Certification Authority (ROS CA) to issue to the individual with authority to electronically transmit documents and/or view submitted tax returns and declarations on the Entity's behalf, (the Approved Person or Authorised Person), Public and Private Certificates (Certificates). While the Public Key is set out in the Certificate the Private Key is not disclosed to anyone except the intended Approved Person or Authorised Person.

1.2 The Certificates are issued to the Approved Person or Authorised Person subject to these Conditions of Use. The Approved Person or Authorised Person agrees to be bound by these Conditions on each occasion when the Certificates are used. These Conditions should be read in conjunction with the rest of the ROS CA's Certificate Policy Statement (**CP**) which is set out at the Revenue PKI Certificate Policy Web Site.

2. Use of the Certificates

2.1 No one but Revenue may rely on the digital signature created by the Certificates unless Public Keys and details of the Certificates are published in a directory of valid Certificates at the Revenue PKI Certificate Policy Web Site.

2.2 All information transmitted electronically over the Internet must be signed using the Certificates. A description of other material that may be signed using the Certificates is located at the Revenue PKI Certificate Policy Web Site.

3. Who do the Conditions apply to

3.1. These Conditions of Use apply to the relationship between the Approved Person or Authorised Person and Revenue.

4. Conditions applying to the use of the Certificates

4.1 The Approved Person or Authorised Person agrees:

Use of the Certificates

(a) that true, complete, and accurate information has been provided to Revenue when application was made for a RAN or for the Certificates. The Approved Person or Authorised Person undertakes to promptly notify the ROS CA in the event that any part of that information changes or a Private Key has been compromised.

(b) that the Approved Person or Authorised Person has full authority to use the Certificates on the Entity's behalf and if that is no longer the case the Entity will immediately request the ROS CA to revoke the Certificates.

(d) that the Approved Person or Authorised Person may not disclose the Private Keys included as part of the Certificates to any other person.

(e) as between Revenue and the Approved Person or Authorised Person and except as provided in this clause, that Revenue will at all times own the intellectual property rights in the Certificates. Revenue assigns to the Approved Person or Authorised Person any intellectual property including copyright it may have in the Private Keys issued to the Approved Person or Authorised Person but not the Public Keys. Revenue has the right to use the Approved Person or Authorised Person's distinguished name with the Certificates.

(f) to indemnify Revenue for any loss arising from the Approved Person or Authorised Person's failure to ensure the safety and integrity of the Private Key or the use of the Certificates.

(g) that failure by the Approved Person or Authorised Person to ensure the safety and integrity of the Private Key, or other circumstances that result in the revocation of the use of Certificates by the ROS CA, will result in the Approved Person being required to reapply for a new ROS Application Number (RAN) from Revenue.

Such failure may result in the withdrawal of the Approved Person or the Authorised Person's approval to access ROS.

Role of the ROS CA

(h) that the ROS CA:

(i) oversees the use of Certificates issued through the ROS CA including the policies that promote the integrity of the infrastructure as set out in the **CP**;

(ii) reserves the right to alter these Conditions of Use and the terms and conditions of the **CP** from time to time by notice to the Entity; and

(iii) may revoke the use of the Certificates where it suspects a Private Key has been compromised, the Certificates have been misused, there has been a breach of these Conditions of Use, or it is required to do so under the **CP**.

5. Liability

5.1. The parties agree:

(a) that the liability of any party for breach of these Conditions of Use or for any other common law or statutory cause of action arising out of the use of the Certificates or the operation of the ROS CA, shall be determined under the relevant law in Ireland that is recognised, and would be applied by the Irish courts;

(b) that the Approved Person or Authorised Person will be liable for any loss that may result from the use of the Certificates for any purpose other than for communicating with Revenue.

(c) that the Approved Person or Authorised Person will not be liable to Revenue for the use of the Certificates after it has received notification from the ROS CA that the Keys or Certificates have been revoked. The Approved Person or Authorised Person understands that any such notice may be sent electronically to the address on the RAN application or the address on the application by an Approved Person for a Certificate for an Authorised Person.

(d) that no implied or express warranties are given by any person who may be involved in issuing or managing the Certificates and that all statutory warranties are to the fullest extent permitted by law expressly excluded.

(e) Revenue shall not be liable to the Approved Person nor the Authorised Person nor any Third party for any special, consequential, incidental or indirect damages, including but not limited to loss of profits, damage to data arising out of the use of Keys and Certificates, the services provided by ROS, whether or not Revenue have been advised of the possibility of such damages;

(f) if the Approved Person or Authorised Person breaches these Conditions of Use Revenue may commence proceedings to protect their interests; and

(g) the Approved Person or Authorised Person understands that it is not liable where the Keys or Certificates have been compromised by the fraudulent or negligent conduct of Revenue.

6. Dispute Resolution

6.1 Subject to the provisions of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 and without prejudice to its provisions, the **CP** sets out how disputes between the persons referred to in these Conditions of Use are to be resolved and the parties agree that those requirements apply to the extent that the dispute concerns the use of the Certificates.

7. Interpretation

7.1 These Conditions are governed by, and are to be construed in accordance with, the laws from time to time in force in the Republic of Ireland.

7.2 The terms that commence with capital letters will unless there is a contrary intention, for example to indicate the start of a new sentence, have the meaning applied to them in the Glossary to the **CP**.

The Revenue PKI Certificate Policy is available from the Revenue Web Site at www.revenue.ie

4 Policies for Certificates issued

The function of the policies is to provide guidelines for the following:

1. Generation, operational use, compromise, expiry, and revocation of Certificates issued by the Certificate Authority.
2. Security, mutual consistency, and effectiveness of the Certificate Authority operations.
3. Maintenance of the logical and physical elements of the Revenue's PKI.

The ROS CA Policies are documented in the Certification Practice Statement.

This CP is also complemented by an annotated statement of the policy that appears in the Certificates issued by the Certificate Authority. That statement is known as the policy qualifier. This CP is also supported by documents that are referenced throughout the Certificate Practice Statement.

Unless otherwise stated; those documents are available on request by email to the ROS Helpdesk (roshelp@revenue.ie).

5 Publishing Certificate Policy and Practice Documents

The Certificate Policy documents will be published on revenue web site – www.revenue.ie.

<https://www.revenue.ie/en/online-services/support/data-and-security/ros-policy-and-practice-statement.aspx>

Certification Practice Statement documents are available on request by email to the ROS Helpdesk (roshelp@revenue.ie).

6 Amendment Procedure

6.1 Policy Approval Authority (PAA)

The responsibility for amending and approval of this document rests with the Revenue PKI Policy Approval Authority (PAA).

The PAA is responsible for setting Certificate Policy direction for Revenue's overall Public Key Infrastructure and includes representatives from the Offices of the Revenue Commissioners and other bodies as defined within the PAA Constitution.

6.2 Change

After a change to the Conditions of Use, the Certificate Policy or the Certificate Practice Statement has been approved the Revenue PAA will do the following:

1. Publish at the Revenue Web Site (see Section 5), this CP including the Conditions of Use.
2. Publish information advising the Revenue Online CAs with Certificates as to the effect of the change and its date of effect.

3. Cancel Certificates where the Approved Person or Authorised Person indicates that they no longer wish to abide by the new arrangements.

If an existing document requires re-issue, the change process employed is the same as for initial publication, as described above. Note that the new OID issued for a new document will have a new version number

7 Certificates

7.1 ROS CA Certificates Issued to Revenue customers

The entity certificate will contain:

Field	Value
Version	"2" (representing X.509 V3)
Serial Number	An integer that acts as a unique identifier, generated by the ROS CA
Signature Algorithm	Sha256WithRSAEncryption (1.2.840.113549.1.1.11) and Sha256withRSAEncryption (1.2.840.113549.1.1.11)
Issuer	CN=ROS CA 2030, OU=Revenue On-Line Service, O=Revenue Commissioners, C=IE
Validity (From)	The date the certificate is valid from. (<i>date of issue</i>)
Validity (To)	The date the certificate is valid until. (<i>date of issue + 2 Years</i>)
Subject	Distinguished Name of Approved Person or Authorised Person (<i>John Citizen</i>) for example, c=IE, o=XYZ Company, ou=RAN, cn=John Citizen
Subject Public Key Info	RSA 2048
Authority Key Identifier (AKI)	SHA-1 hash of ROS CA public key.
Subject key identifier (SKI)	SHA-1 hash of user certificate.
Certificate Policies	Certificate Policy OID: 1.2.372.980003.1.3.4 CP URL: www.revenue.ie

The Keys and Certificates will be in accordance with the international X.509 v3 standard in RFC 3280 – 'Internet X.509 Public Key Infrastructure Certificate and Certificate Revocation List (CRL) Profile'. Keys and Certificates carry with them a 'policy qualifier', which is used to bring out the major points of this CP. The purpose of the policy qualifier is to provide the person relying upon the Keys and Certificates with an abbreviated message signifying a policy issue that the Relying Party must be aware of:

Certificates issued under this CP are given to Approved Persons or Authorised Persons who may use them only to communicate with the Office of the Revenue Commissioners, and other Government Departments where ROS certificates may be used for authentication purposes.