

DAC7 registration and filing FAQs

Q1. How can filers file?

A1. Filers can file via online form, which is an on-screen, step-by-step flow that requires manual user input. There is also the option to file via XML. Files can be generated locally by the filer and uploaded manually through the ROS portal. Finally, we have created an API that will allow users to again generate the files locally, but then upload them all in succession by calling the API.

Q2. What is a nil return?

A2. A nil return is a statement from a filer that they have no reportable sellers to report on. This is also referred to as an Excluded Platform Operator (EPO). This is done by going to ROS, see figure 1.1 below, Complete a Form Online -> Reporting Obligations -> DAC7 -> Submit. This will bring users to the DAC7 Online Reporting Facility, see figure 1.2 below. There, they should select Online Form -> Nil Return -> EPO -> Enter Reporting Period -> Next.

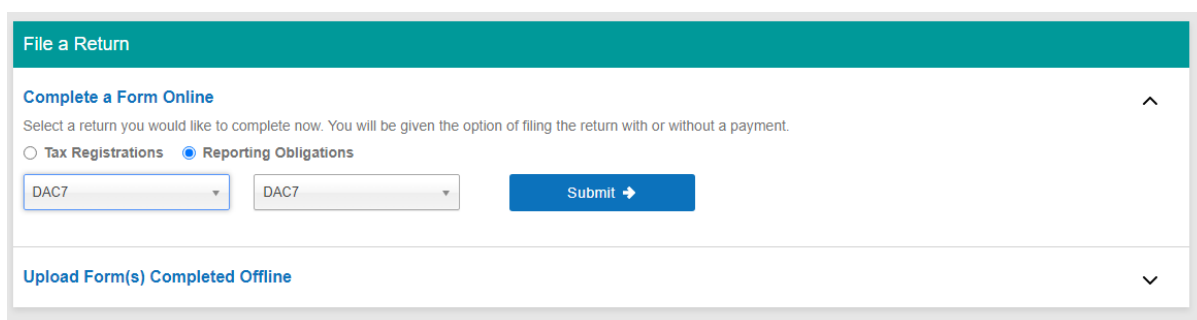


Figure 1.1 ROS

Q3. What is an assumed nil return?

A3. An assumed nil return is when a filer declares that there will be another platform operator filing on their behalf. This is done by going to ROS and following the instructions as outlined above. This will bring users to the DAC7 Online Reporting Facility. There, they should select Online Form -> Nil Return -> Assumed Nil Return -> Enter Reporting Period -> Next. From here they can enter the details required, including Name and TIN of assuming platform.

Q4. What is an assuming PO?

A4. An assuming platform operator is one that is assuming the responsibility to file on behalf of another platform operator (referred to as the assumed). When filing, the assuming platform operator must provide the details of the assumed platform operator under "Other Platform Operator".

Q5. What is an Excluded Platform Operator? Are they obliged to file a return?

A5. An Excluded Platform Operator (EPO) is an entity that has no reportable sellers to report on. However, EPOs are still required to file a return with Revenue. This is done by going to ROS and following the instructions as outlined in question 2.

This will bring users to the DAC7 Online Reporting Facility. There, they should select Online Form -> Nil Return -> EPO -> Enter Reporting Period -> Next. From here they can enter the details required, including Name and TIN of EPO.

DAC7 Online Report Facility

Do you want to submit via online form or XML?	<input type="radio"/> XML File Upload <input checked="" type="radio"/> Online Form
Is This a New Message / Correction Message / Nil Return Message?	<input type="radio"/> New <input type="radio"/> Correction <input checked="" type="radio"/> Nil Return
Nil Return Type:	<input checked="" type="radio"/> EPO <input type="radio"/> Assumed Nil Return
* Reporting Period:	<input type="text" value="Please Select"/>

Figure 1.2 DAC7 Online Report Facility

Q6. What is a Foreign Platform Operator?

A6. A Foreign Platform Operator (FPO) is an entity that has no presence in Ireland. In order to file, FPOs should go to Revenue.ie where we will have a link that directs to a purpose built FPO registration page. The filer should input their details, including a password that they have created, and submit it. This will be manually assessed by an internal Revenue team who will process the application. Once approved, a notice will be sent to the filer's email address. This will include directions on what next to do and will include a unique password that the filer will use along with the password they already created. This allows them to generate a ROS certificate and access ROS to file their DAC7 returns. The full suite of features will be available to the filer, including MyEnquiries and ROS inbox.

Q7. What schema will Ireland be using?

A7. Ireland is using the schema created by the European Commission.

Q8. What should the filer do if the reportable seller's TIN is not known?

A8. If the reportable seller's TIN is not known, then the filer should tick the box beside "unknown" when filling out the online form. If filing via XML, then TIN unknown="true".

Q9. Are there any forbidden or restricted characters that would cause an XML file to be rejected on ROS?

A9. The only permitted characters are: a-z, A-Z, 0-9, Á, É, Í, Ó, Ú, á, é, í, ó, ú - / & . () '

The inclusion of any others (e.g. Cyrillic characters) will cause the file to be rejected.

* The following **combinations** of characters are not allowed:

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/*

&#

Q10. Will there be a report that is generated to note validation errors on a line-by-line basis?

A10. Yes. If a file contains errors, the on-screen notification will highlight the location and description of the issue.

Q11. Will sample schema files be provided?

A11. Yes, these are available on Revenue's [Software Developer page](#) to accompany the TDM and feature each potential eventuality i.e. new, correction, deletion.

Q12. Does Revenue have a test period for the transmission of data?

A12. Yes, there was a test environment provided for filers before go-live.

Q13. Will we have a chance to correct our submission after the first submission?

A13. Yes, corrections are allowed. This is done by the same method as the original file, except the filer should choose "correction" instead of "new".

Q14. What is the maximum file size allowed?

A14. 20MB is the largest file allowed to be processed. If the file exceeds this, it must be split into separate files.

Q15. Is there a size limit to the amount of filers included in the report?

A15. No, there is no maximum number of records i.e. reportable sellers, that can be submitted in each file.

Q16. Will customers/agents receive a notification in their Revenue Record to confirm that they have submitted their DAC7 return and a notice number to confirm that the return has been submitted?

A16. All successful submissions, whether accepted or rejected, are accompanied by an on-screen notification and a message to the filer's and agent's (if applicable) ROS inbox.

If you do not immediately receive a message to your ROS inbox, it is not necessary to contact Revenue. The file is likely to be undergoing processing and a notification will be forwarded once this is completed.

Q17: What are the file limitations/ size for API transmission? Is there a limit on how many records which can be submitted per API call?

A17: There is the same 20mb file size limitation for both ROS upload and API submission. One file can be submitted per API call.

Q18. Can uploaded files be encrypted for security?

A18. No, files cannot be encrypted, but they are uploaded through the secure ROS environment. Revenue's [ROS security page](#) and [Data protection policy](#) provide further information on the technical measures in place for security of customer data.

Technical issues

Key Extraction:

This is a presentation done by PAYE on building the signature for the API calls. This should answer any questions and if they need anything further they can ask specific questions.

https://revenue-ie.github.io/payee-employers-documentation/PIT3/examples/REST_Request_Authentication_V1.pdf

Split Messages:

DAC7 Initial filings should use DPI401 (New Information) for all files in their initial filing, however in the case of a split file, the first file should have a DocTypeIndic of OECD1 while all subsequent files should use OECD0 (re-send). This means if submitting 10 files, they should all be DPI401, but the first message should be DPI401 with a DocTypeIndic of OECD1 and the remaining 9 should be DPI401 with a DocTypeIndic of OECD0.

"Structure of a Split Message

Both full messages and split messages are using the same XML Schema Definition. In order to reduce the complexity during the splitting and reconciliation mechanisms, the system splits the message on the AssumedPlatformOperator and ReportableSeller top-level elements. The association with their child elements cannot be split.

The split message must still contain the associated PlatformOperator top-level element, it will be sent with a DocTypeIndic element set to "OECD0", except for the first one where "OECD1" must be used. This way, a message is always self-contained and requires no further information to be processed."

Negative Consideration

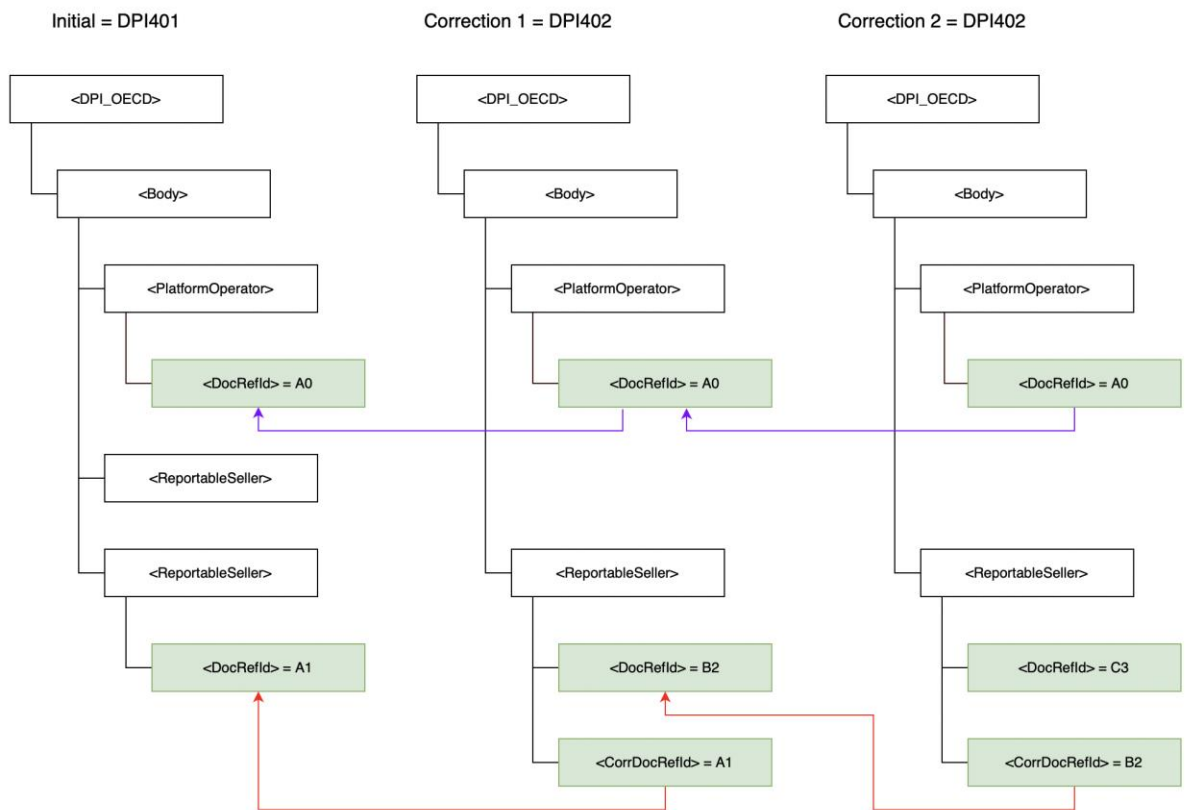
We accept negative values as the schema doesn't restrict them. There is no technical issue on this.

File Names:

These are of no consequence. A file's name has no impact on acceptance or processing.

Correction Messages:

Corrections use DPI402 (Correction) and the DocRefId and CorrDocRefId follow the structure below. The Initial files do not have a CorrDocRefId



- Every single MessageRefId and DocRefId needs to be completely unique "in space and time".
- MessageRefId and DocRefIds needs to be new and unique. CorrDocRefId needs to be the DocRefId of the record being corrected.
- When correcting records, it is possible to just combine loads of records into the one file to correct. i.e. File 1, File 2, File 3 all correctly submitted and accepted. It is possible then to submit 1 file combining records from all 3 files that need correcting, (as long as the original files were all submitted and accepted).
- Important to note 2: If a file is rejected and there are errors for 2 records, the filer needs to submit the entire file again, with the 2 records corrected, as the original file was rejected in its entirety, not just the 2 records.

Legislative queries on reporting

Electing to carry out Due Diligence on Sellers:

For DAC 7 [[Council Directive 514 of 2021](#)] purposes

"Seller" means a Platform user, either an individual or an Entity, that is registered at any moment during the Reportable Period on the Platform and carries out a Relevant Activity.

"Active Seller" means any Seller that either provides a Relevant Activity during the Reportable Period or is paid or credited Consideration in connection with a Relevant Activity during the Reportable Period.

So a Seller becomes an Active Seller when they

provide a relevant activity,

or are paid or credited consideration in connection with a relevant activity.

The Due Diligence Procedures are set out in Annex V, Section II.

Annex V, Section II(G) provides that a Reporting Platform Operator may elect to complete the due diligence in respect of Active Sellers only. There is no obligation placed on the Reporting Platform Operator to advise the competent authority that they have carried out the due diligence on Active Sellers only.

Excluded Platform Operator:

Annex V, Section I(A)(3) provides that

"Excluded Platform Operator" means a Platform Operator which has demonstrated upfront and on an annual basis to the satisfaction of the competent authority of the Member State to which, in accordance with the rules laid down in subparagraphs A(1) to A(3) of Section III, the Platform Operator otherwise would have had to report that Platform's entire business model is such that it does not have Reportable Sellers.

Accordingly, an Excluded Platform Operator has to register and also advise the competent authority annually that it continues to an Excluded Platform Operator. This can be done by filing a nil return as an EPO on an annual basis.

Notification to Sellers of Information Reported under DAC 7:

Annex V, Section III(A)(5) provides that

“A Reporting Platform Operator shall also provide the information set out in subparagraphs B(2) and B(3) to the Reportable Seller to which it relates, no later than 31 January of the year following the calendar year in which the Seller is identified as a Reportable Seller.”

Therefore the reportable seller is to be provided with a copy of the information reported under DAC 7 no later than the 31st January. If the DAC7 return is filed before the 31st January the reportable seller can be advised of the information reported after the return is filed as long as the reportable seller is advised of the information reported before the 31st January.

Where a platform operator is aware that there is likely to be a correction to the sellers' data, they are still obliged to provide the information initially reported by the 31st January rather than wait until an amended return is filed. The information provided to the seller can subsequently be updated in line with the correction filed.