Filing Guidelines for DAC6

(EU Mandatory Disclosure of Reportable Cross-Border Arrangements)

Part 33-03-04

Document last reviewed May 2024

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Executive Summary

These guidelines are designed to provide technical assistance when filing returns of information in relation to reportable cross-border arrangements under the EU mandatory disclosure regime DAC6.   For general guidance on the operation of the EU mandatory disclosure regime in Ireland, please refer to Revenue Tax and Duty Manual (TDM) [Part 33-03-03](#).

1   Section 1: Customer Registering for DAC6

1.1   Register a DAC6 Reporting Obligation

This step can only be completed once the Customer (i.e. the intermediary or relevant taxpayer) is already registered for ROS. If the Customer is not registered for ROS, refer to Section 5.1.

If the Customer is only being registered with Revenue in order to file a DAC6 report to fulfil their DAC6 Reporting Obligations i.e. they do not have a tax obligation in Ireland, please refer to 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 **DAC6**
- Or by Telephone at **+353 1 7383652**

Follow steps 1.1.1 to 1.1.10 to register a DAC6 Reporting Obligation.

    1.1.1   Log into ROS.

    1.1.2   Under the "My Services" tab, select "Manage Reporting Obligations" from the list of services on the left-hand side of the screen.
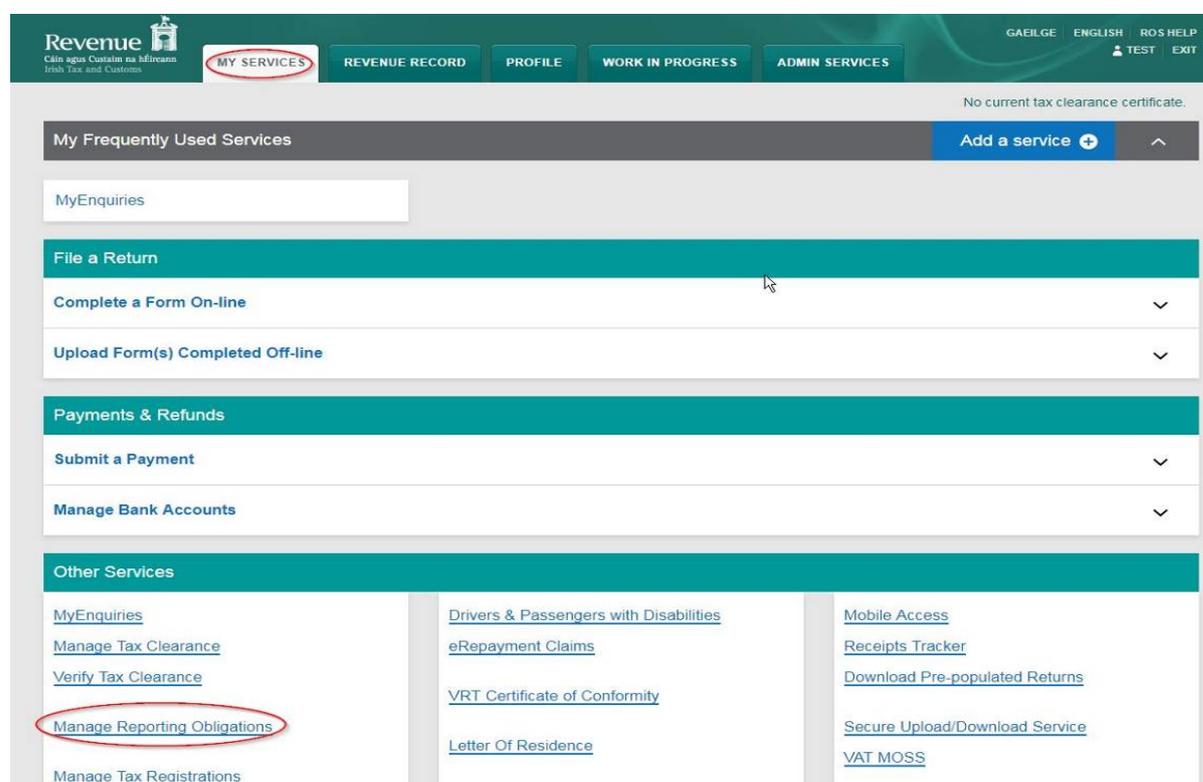
Figure 1: Customer My Services screen

1.1.3   Select "Register" opposite "DAC6".
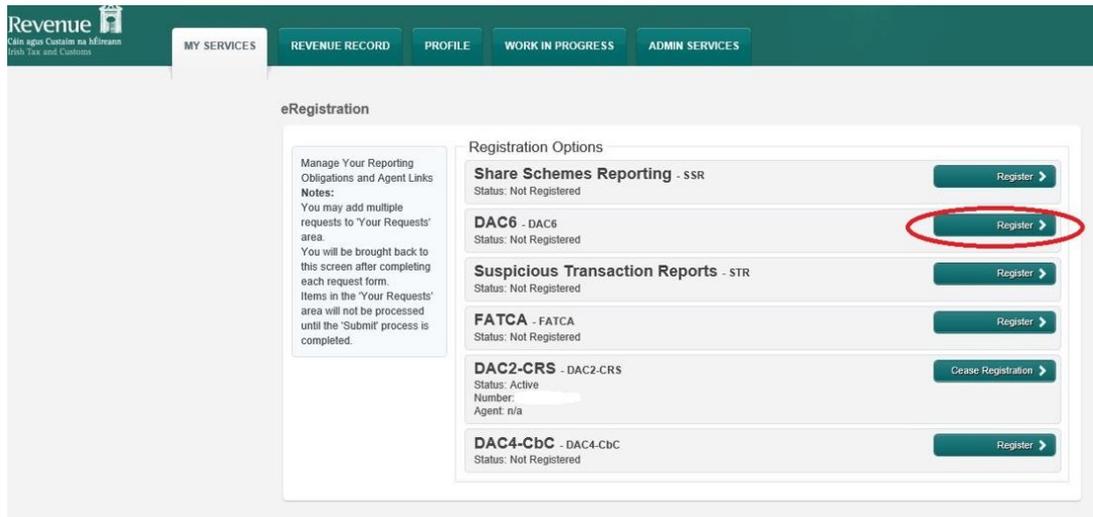
Figure 2: Customer DAC6 registration screen

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

Note: The date entered must not be later than current date.
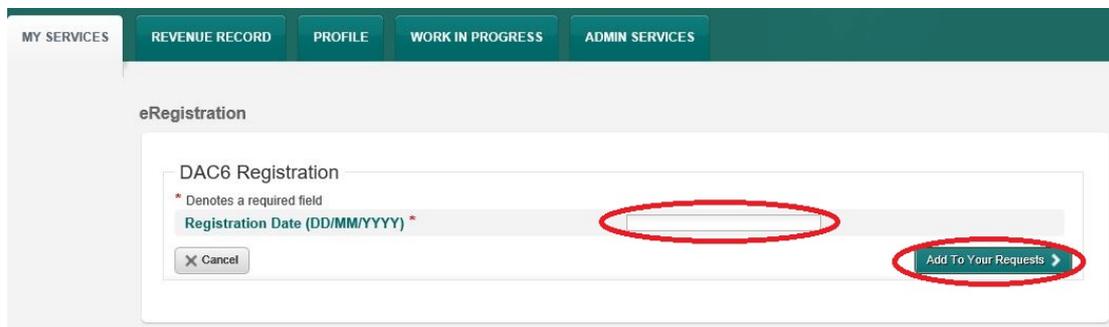
Figure 3: Customer DAC6 registration screen

1.1.5 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

1.1.6 Click "Sign and Submit".

Figure 5: Customer sign and submit registration screen

1.1.7 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

1.1.8 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

1.1.9 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC6 Reporting Obligation. Click on the notice number for confirmation of the registration.

Figure 8: Customer Revenue Record screen

1.1.10 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 3 working days for the DAC6 reporting obligation to be registered.**

2 Section 2: Agents Registering Clients for DAC6

This section is only relevant where the user of the system is an Agent (i.e. filing on behalf of an intermediary or relevant taxpayer). If the user of the system is a Customer (i.e. an intermediary or a relevant taxpayer), please refer to Section 1 above.

2.1 Registering an existing Client for a DAC6 Reporting Obligation

To link to an existing Tax Registration or Reporting Entity for which you are not the current Agent, please refer to Section 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 DAC6
- Or by Telephone at **+353 1 7383652**

Follow steps 2.1.1 to 2.1.16 to register a DAC6 Reporting Obligation.

   2.1.1   Log into ROS.

   2.1.2   Under the "Tain Services" tab, locate the Customer using Client Search or Client List. Agent will be redirected to the "Client Services" tab for the relevant Customer.
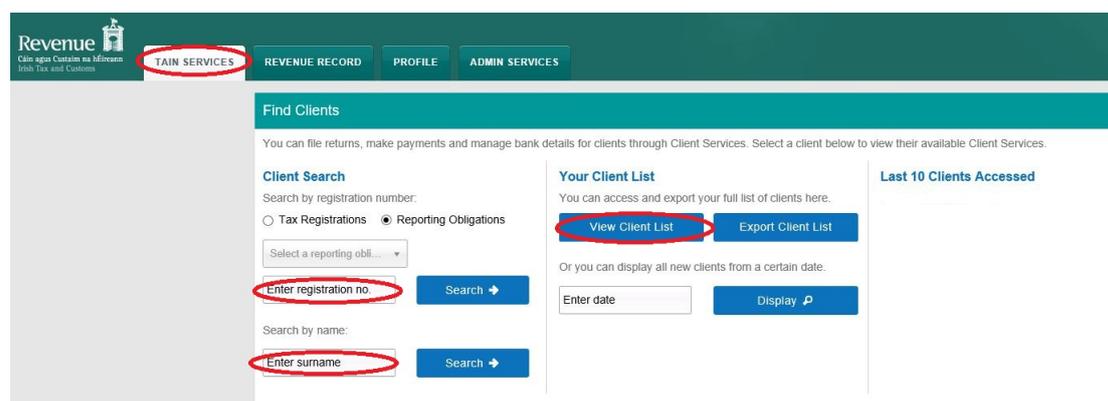
Figure 10: Tain Services screen

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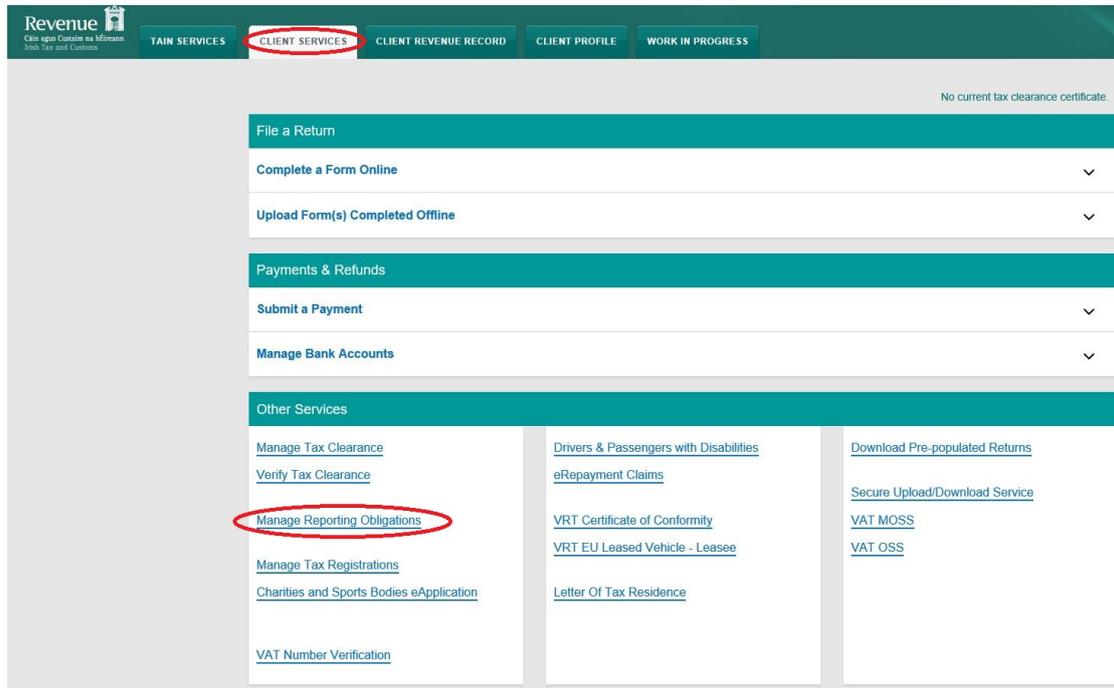
Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click "Select Action" opposite "DAC6".
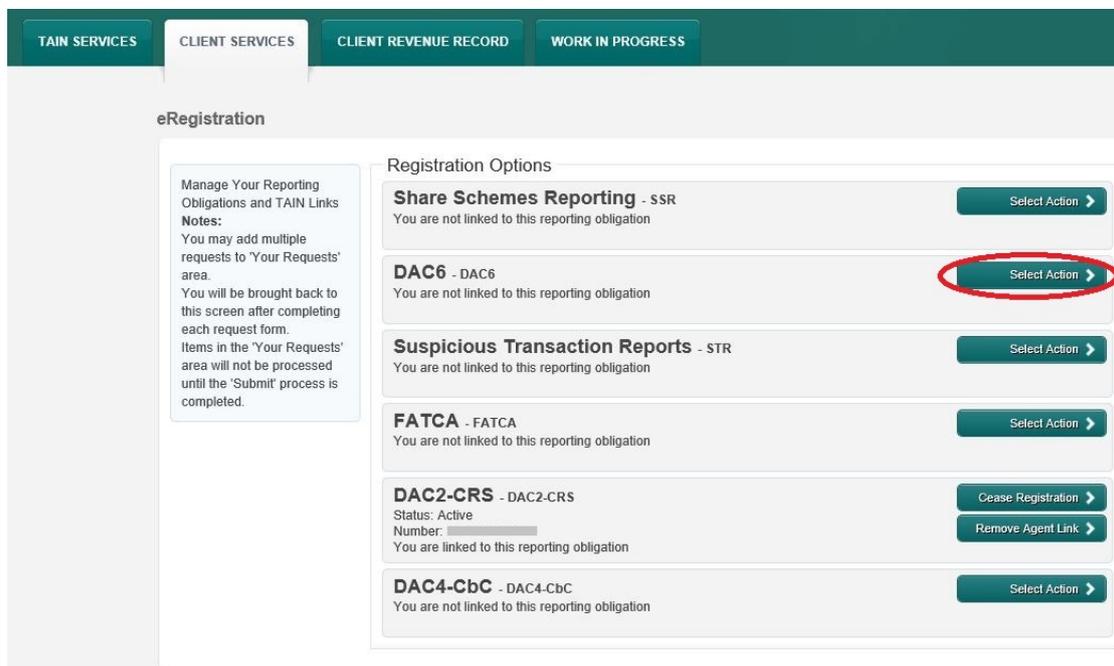
Figure 12: Agent DAC6 registration screen

2.1.5 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 DAC6 Reporting Obligation.

Figure 13: Agent DAC6 registration screen

2.1.6 The following screen will appear. Select "Confirm".

Figure 14: Agent DAC6 confirmation screen

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

Figure 15: Agent DAC6 registration date screen

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

Figure 16: Agent DAC6 submit screen

2.1.9   Selecting "Generate Client Consent Letter" 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 consent letter

Figure 18: Agent consent letter

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

2.1.10 Once completed, click "Next".

Figure 19: Agent consent letter screen

2.1.11 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 "DAC6" and click "Next".

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

Figure 20: Agent upload agent link screen

2.1.12 Click "Sign and Submit".

Figure 21: Agent sign and submit screen

2.1.13 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

2.1.14 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).
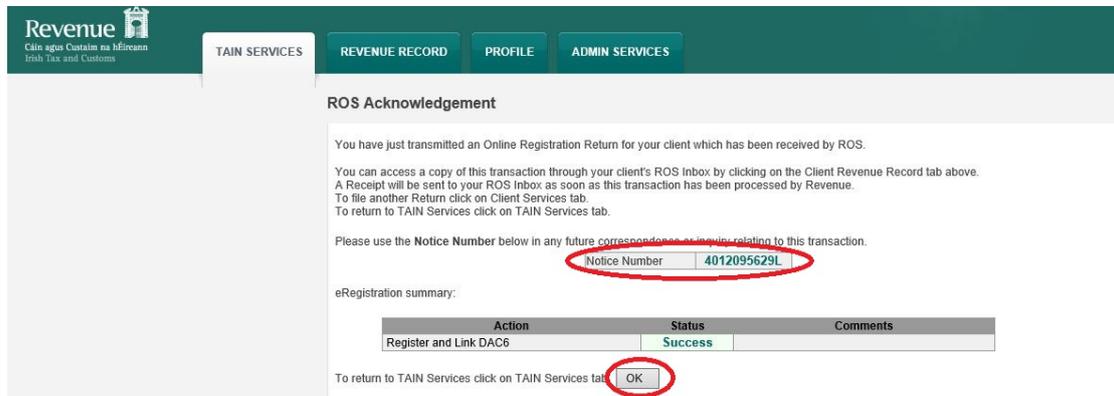
Figure 23: Agent DAC6 confirmation screen

2.1.15 The Agent will receive a new notification in the Client Revenue Record to confirm the Customer has been registered for a DAC6 Reporting Obligation. Click on the Notice Number for confirmation of the registration.
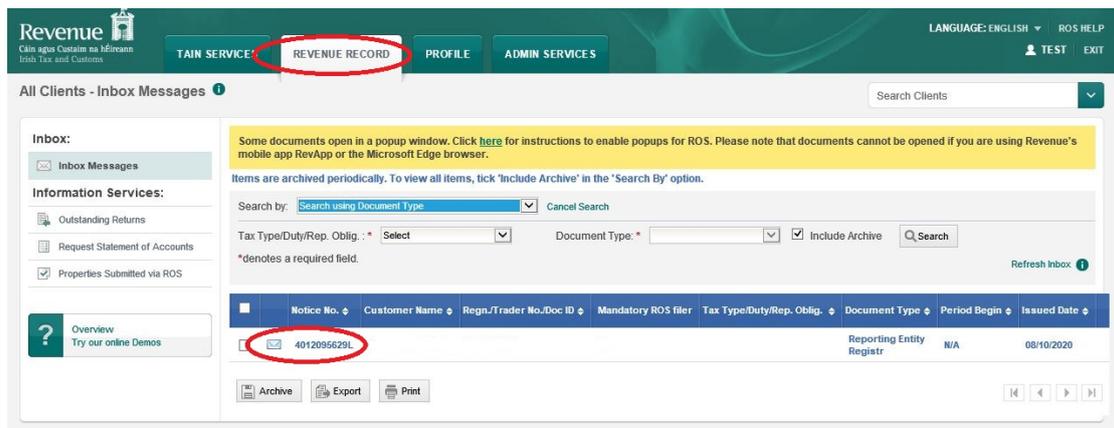
Figure 24: Agent Revenue Record screen

2.1.16 The following notice will appear which the Agent may wish to print for their records.
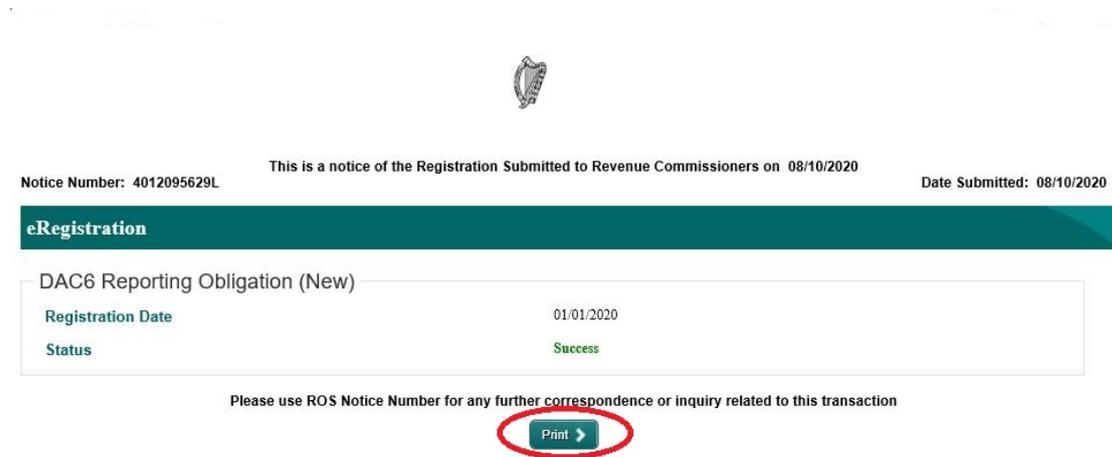
Figure 25: Agent DAC6 registration confirmation screen

❖ **After completion of this process, the Agent should allow up to 3 working days for the DAC6 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 DAC6 Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the DAC6 Reporting Obligation.

If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the DAC6 Reporting Obligation, please refer to Section 2.1.

2.2.1   Agent logs onto ROS and accesses "Tain Services".

2.2.2   Go to section "Manage Tax Registrations".

Figure 26: Agent Manage Tax Registration screen

2.2.3 If the 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 Manage Client Registrations screen

2.2.4   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 Manage Reporting Obligations screen

2.2.5 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 DAC6 Reporting Obligation.
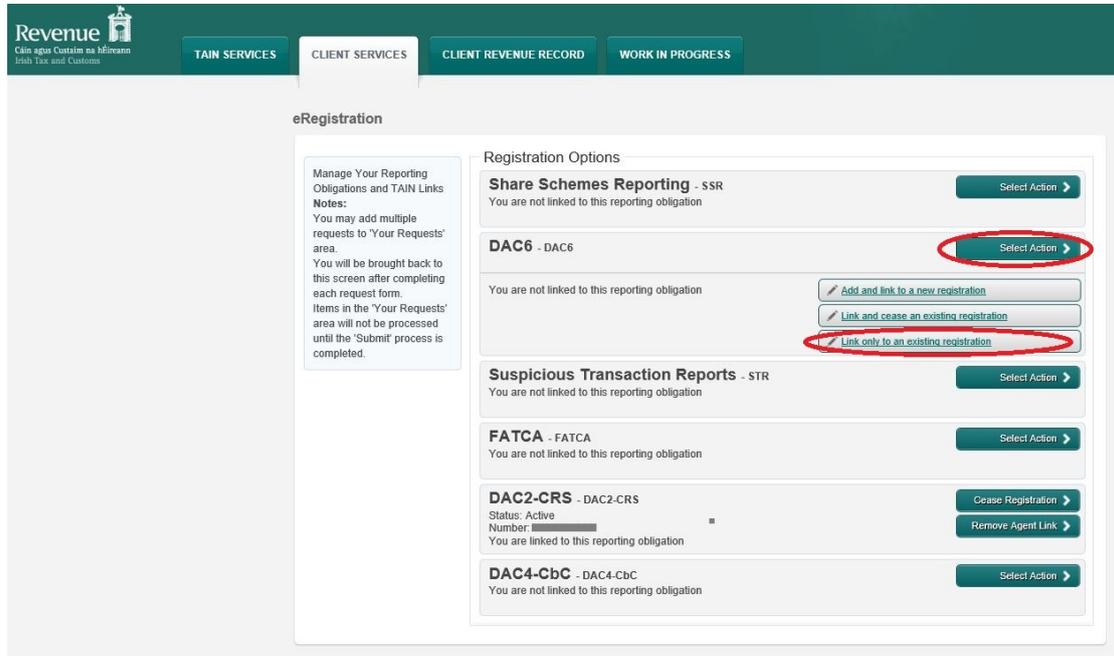
Figure 29: Agent DAC6 registration screen

2.2.6 Click "Confirm".
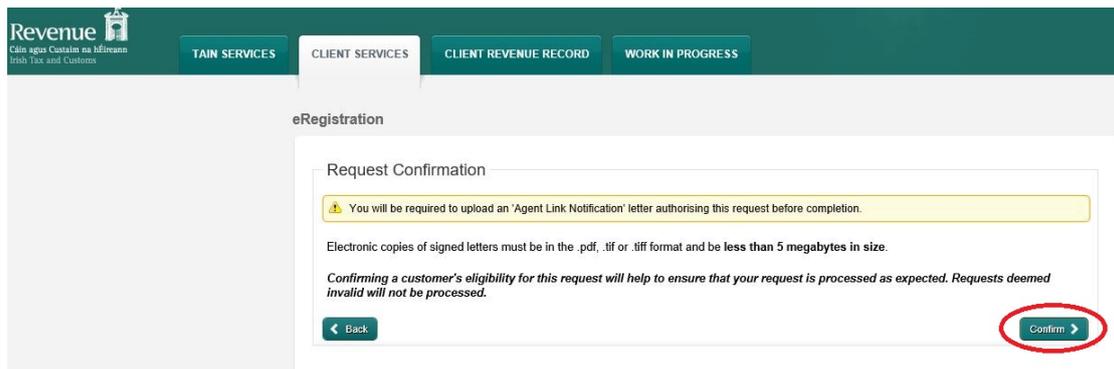
Figure 30: Agent DAC6 registration confirm screen

2.2.7   Click "Submit".
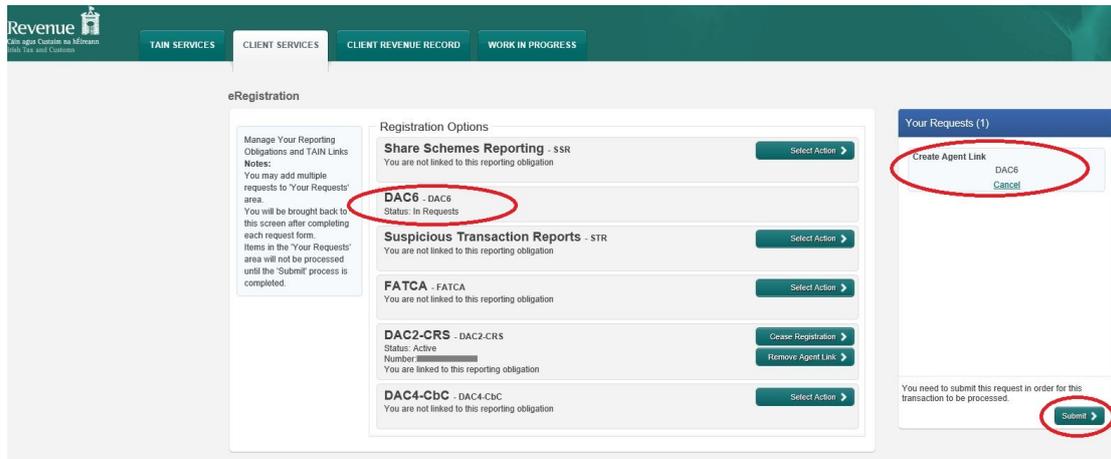
Figure 31: Agent DAC6 registration submit screen

2.2.8   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 can be uploaded at the next stage). Once completed click "Next".
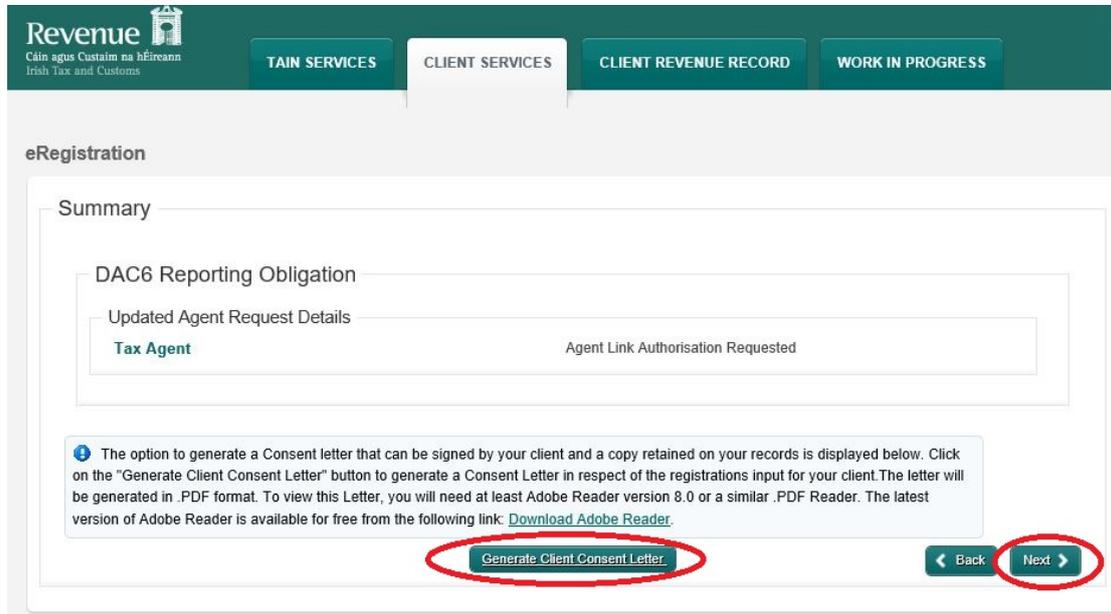
Figure 32: Agent generate client consent letter screen
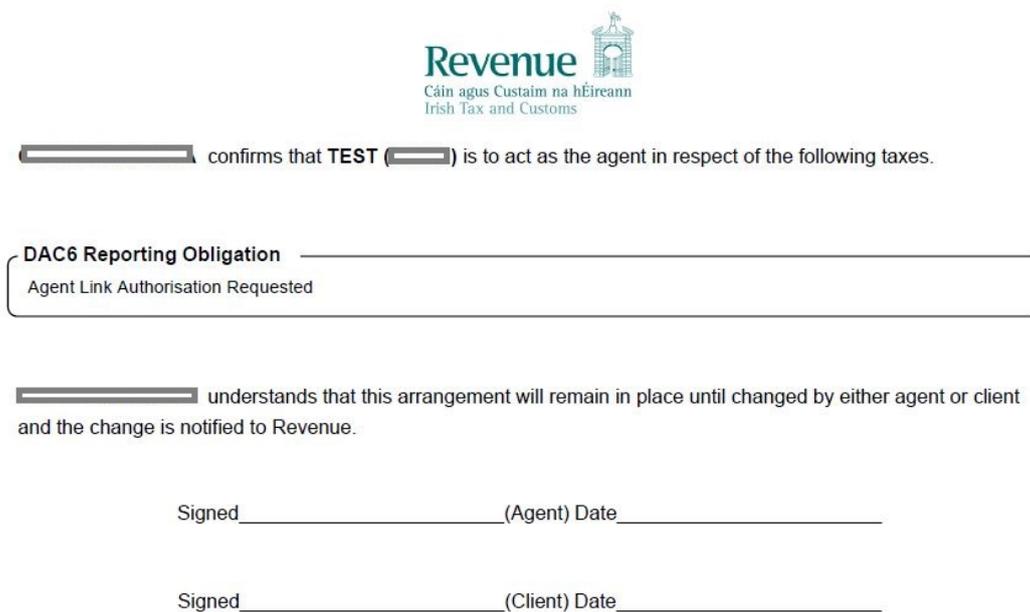
Figure 33: Agent client consent letter screen

2.2.9   Select "Browse" and upload the letter generated (or standard Agent Link Notification Form). Tick DAC6 and click "Next".

Figure 34: Agent upload Link Attachment screen

2.2.10 Click "Sign and Submit".

Figure 35: Agent sign and submit screen

2.2.11 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

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

Figure 37: Agent DAC6 registration acknowledgement screen

2.2.13 The Agent will receive a new notification in the Client Revenue Record to confirm the Agent link. Click on the Notice Number for confirmation of the registration.

Figure 38: Agent Revenue Record screen

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

Figure 39: Agent DAC6 registration confirmation screen

❖ **After completion of this process, the Agent should allow up to 3 working days for the DAC6 reporting obligation to be registered.**

3   Section 3 – Customer Submitting DAC6 Returns

The following section details how Customers (i.e. intermediaries and relevant taxpayers) upload DAC6 returns on ROS.

Please refer to Section 3 of TDM Part 33-03-03 for an overview of the information that needs to be included in the DAC6 return.

Customers have the option of filing DAC6 returns by uploading XML files or using an online form. The following sections detail how to upload XML files and how to file a DAC6 online form.

3.1   Customer Submitting DAC6 XML File

For efficient processing, it is recommended that individual DAC6 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file that is greater in size will be rejected by ROS.

> 3.1.1   Customer logs on to ROS, under My Services, select "Complete a Form Online", then under select a reporting obligation choose"DAC6" from the drop-down list.
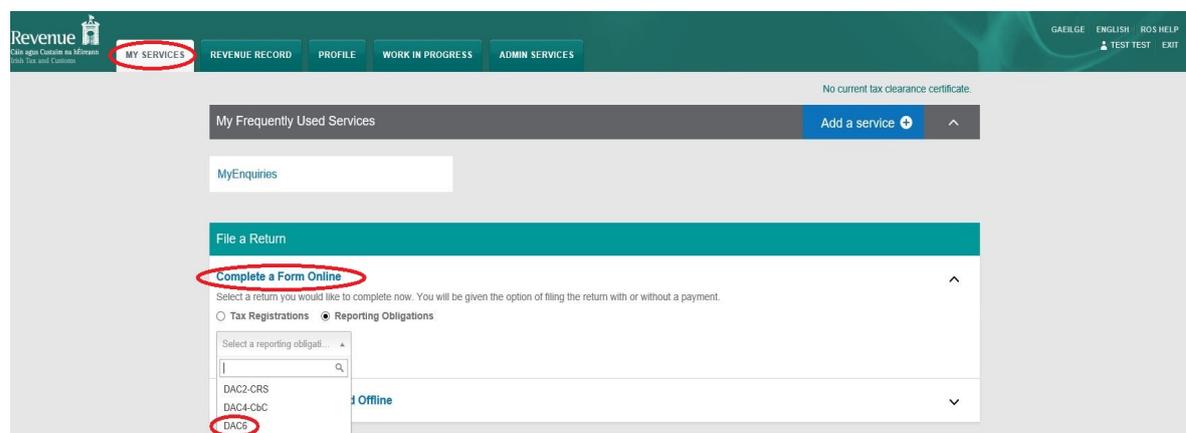
Figure 40: Customer file a DAC6 return screen

3.1.2   Click "Submit".

Figure 41: Customer submit DAC6 screen

3.1.3   Complete all required questions then click "Next". You can click "Back" or "Save" at any time.

Mandatory fields are marked with a red *

Figure 42: Customer DAC6 xml file upload screen

3.1.4   Select "Add File", upload file from computer storage and then click "Submit".
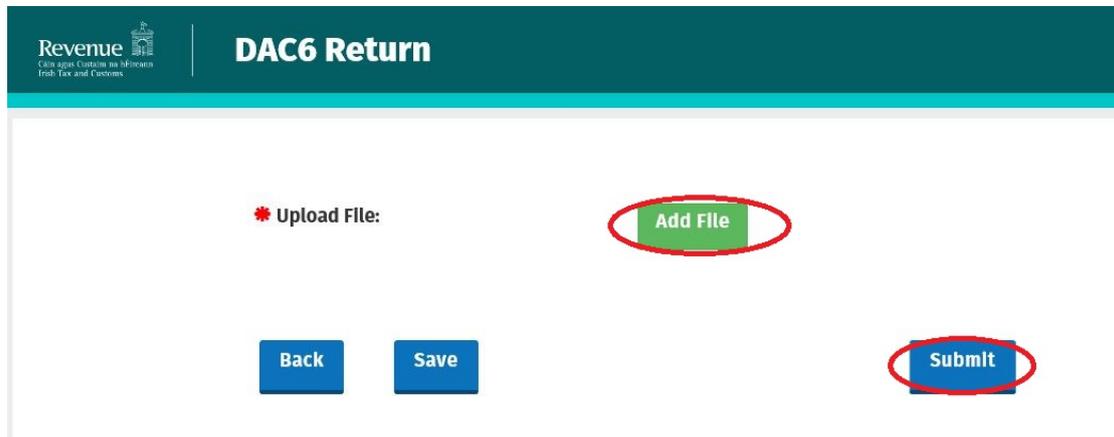
Figure 43: Customer add XML file & submit screen

3.1.5   Enter ROS password and click "Sign & Submit".
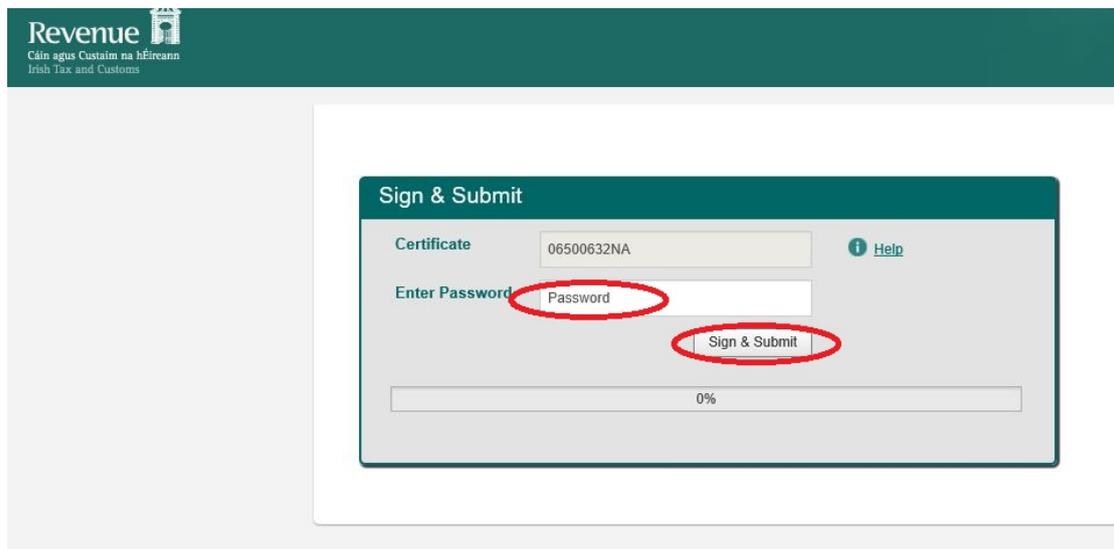
Figure 44: Customer sign and submit password screen

3.1.6   The following confirmation screen appears. The Customer is
directed back to My Services page.
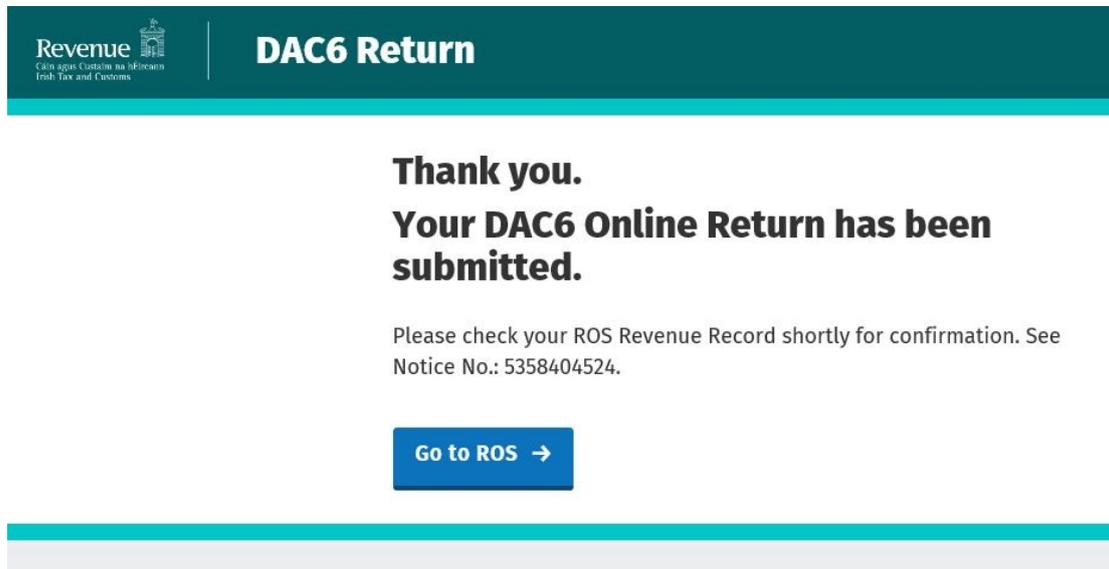
Figure 45: Customer DAC6 return confirmation screen

3.1.7   The Customer will receive a new notification in their Revenue
Record to confirm the successful file submission. Click on the
Notice Number for confirmation of the file upload.
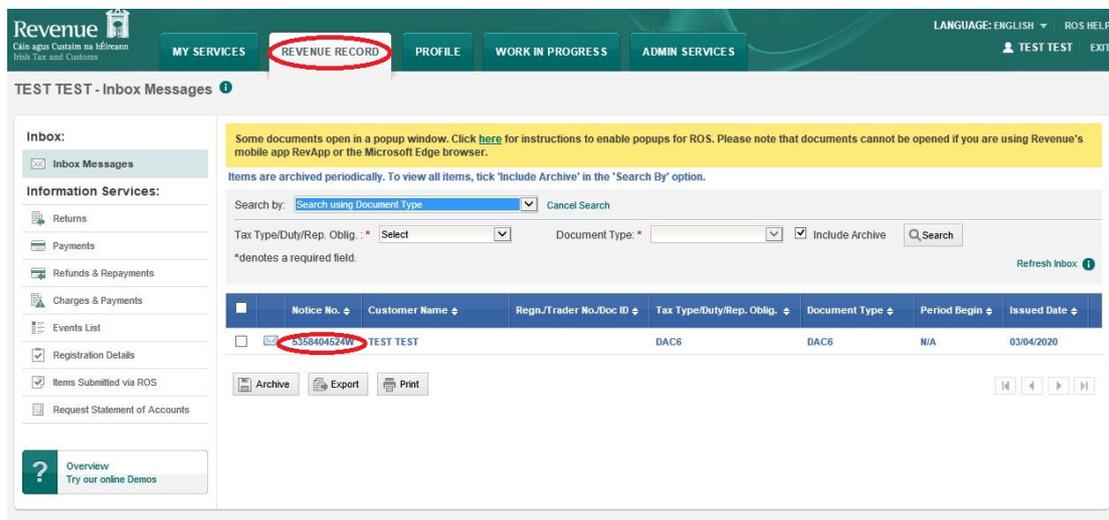
Figure 46: Customer Revenue Record screen

3.1.8   Click "Close" to return to My Services page.
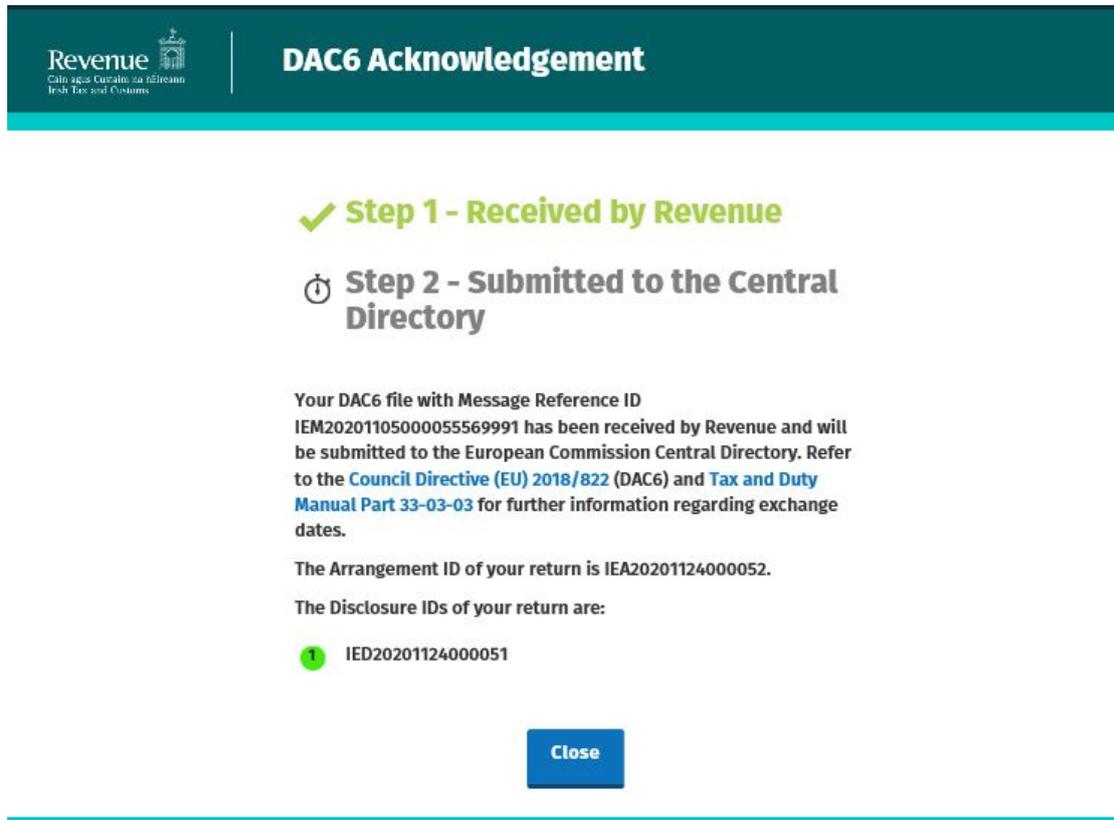
Figure 47: Customer DAC6 status screen

3.1.9   Where a DAC6 file submission fails, the screen below 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 following correction.

Figure 48: Customer DAC6 rejected status screen

3.1.10 Following exchange of the DAC6 file with the European
         Commission Central Directory a notification is displayed detailing
         acceptance of the file at Step 2. Click "Close" to return to the My
         Services screen.

         Please note the acceptance/rejection message from the European
         Commission Central Directory may take up to a few months to
         issue into your Revenue Record. We appreciate your patience in
         this regard.

Figure 49: Customer DAC6 accepted status screen

3.1.11 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file at Step 2 (figure 50), click "Close" to return to My Services, rectify the issues outlined and subsequently re-submit the XML file.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

Figure 50: Customer DAC6 rejected status screen

3.2   Customer Submitting Online DAC6 Form

The DAC6 online form provides for one disclosure per form. Multiple submissions of the DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented. "

Please refer to the Revenue website for further information [here](#).

3.2.1   Customer logs on to ROS, under "Complete a Form On-Line" select "DAC6" from the dropdown list. Click "Submit".

Figure 51: Customer File a DAC6 return submit screen

3.2.2 Complete all relevant sections and click "Next". You can click "Back" or "Save" at any stage.

Figure 52: Customer DAC6 online return screen

3.2.3 Complete all relevant sections and click "Next".

You can click "Back" or "Save" at any stage.

Figure 53: Customer DAC6 online form screen

3.2.4   Complete the relevant sections and click "Next".
         You can click "Back" or "Save" at any stage.

Please note that when the TIN of an intermediary or taxpayer is not known to the person making the return, the address of such intermediary or taxpayer is required. In all other cases the TIN must be provided.

✳ LastName

Generation Identifier

Suffix

General Suffix

✳ BirthDate   YYYY-MM-DD   ☑ Unknown

✳ BirthPlace   ☑ Unknown

ⓘ **TIN**

IssuedBy   Please Select   ∨   − +

Ind Tin Unknown   ⦿ Unknown

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

Figure 54: Customer DAC6 online form screen

3.2.5   Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage

Figure 55: Customer DAC6 online form screen

3.2.6 Enter information for Affected Persons and click "Submit".
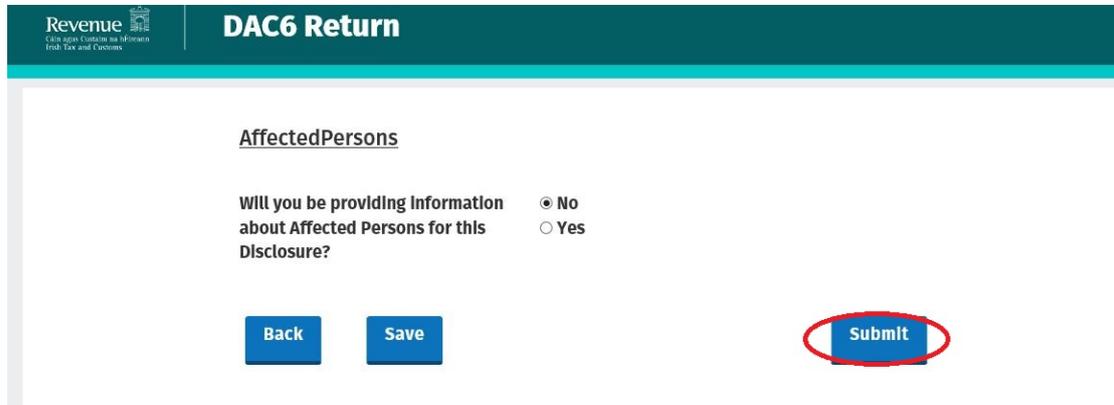
Figure 56: Customer DAC6 submit form screen

3.2.7   Addition of 'Void' to the ID dropdown

Should the top level of the Arrangement chart be unknown, please select 'Void' from the dropdown.

Figure 57: Arrangement chart screen layout

3.2.8   Enter Password and click "Sign and Submit".
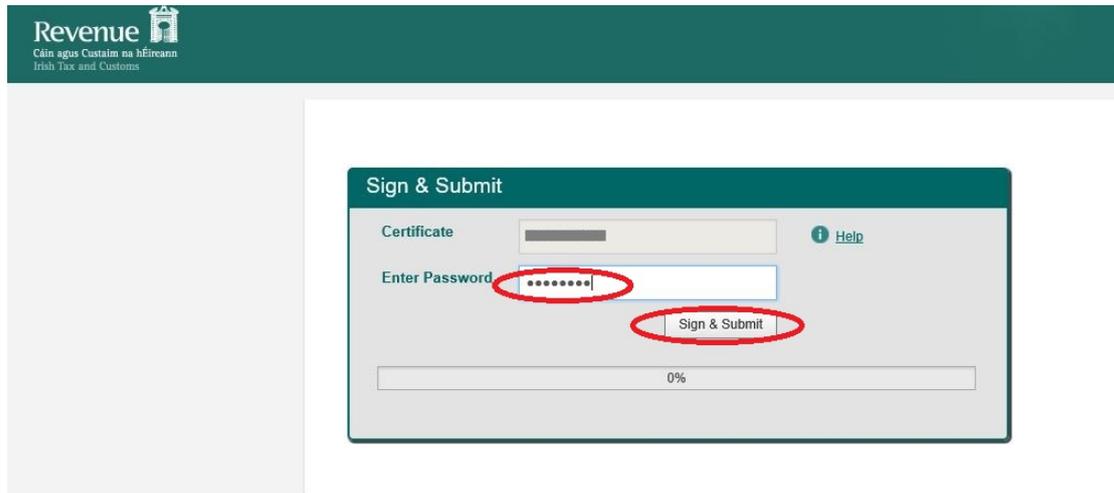
Figure 58: Customer sign and submit password screen

3.2.9   Click "Go to ROS" to return to My Services page.
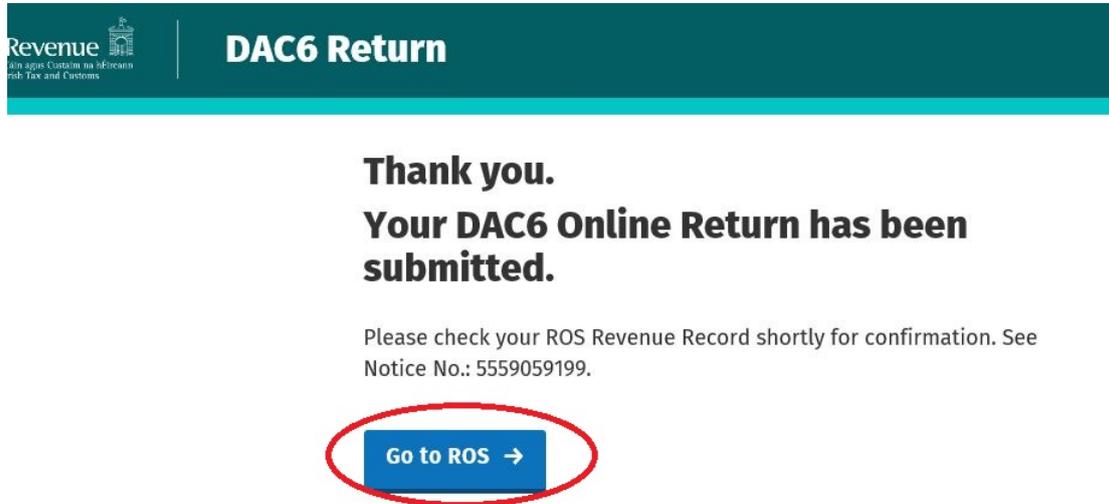
Figure 59: Customer DAC6 confirmation screen

3.2.10 The Customer will receive a new notification in their Revenue
        Record to confirm the successful return submission. Click on the
        Notice Number for confirmation of the return submission.
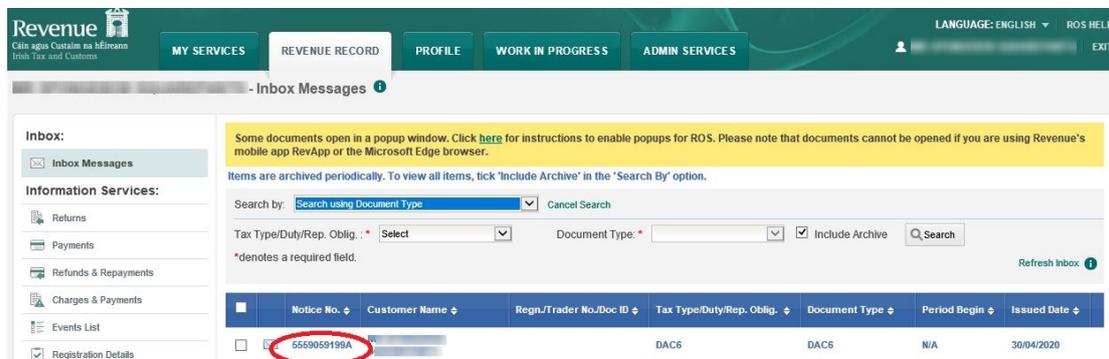
Figure 60: Customer Revenue Record screen

3.2.11 Customer will receive confirmation that the online return has been submitted successfully and will receive a copy of their DAC6 return in XML format.

Figure 61: Customer DAC6 acknowledgement status screen

```xml
<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmlns="urn:eu:taxud:dac6:v1">
    <Header>
        <TransmittingCountry>IE</TransmittingCountry>
        <MessageRefId>2020MS0922000330</MessageRefId>
        <Timestamp>2020-09-22T11:43:29Z</Timestamp>
    </Header>
    <ArrangementID>IEA20200922000331</ArrangementID>
    <DAC6Disclosures>
        <DisclosureID>IED20200922000332</DisclosureID>
        <DisclosureImportInstruction>DAC6INI</DisclosureImportInstruction>
        <Language>EN</Language>
        <Disclosing>
            <ID>
                <Individual>
                    <IndividualName>
                        <FirstName>test</FirstName>
                        <LastName>test</LastName>
                    </IndividualName>
                    <BirthDate>1980-09-01</BirthDate>
                    <BirthPlace>test</BirthPlace>
                    <Address>
                        <City>test</City>
                        <Country>IE</Country>
                    </Address>
                    <ResCountryCode>IE</ResCountryCode>
                </Individual>
            </ID>
        </Disclosing>
        <InitialDisclosureMA>true</InitialDisclosureMA>
        <RelevantTaxPayers>
            <RelevantTaxpayer>
                <ID>
                    <Individual>
                        <IndividualName>
                            <FirstName>test</FirstName>
                            <LastName>test</LastName>
                        </IndividualName>
                        <BirthDate>1970-09-01</BirthDate>
                        <BirthPlace>test</BirthPlace>
                        <Address>
                            <City>test</City>
                            <Country>IE</Country>
                        </Address>
                        <ResCountryCode>IE</ResCountryCode>
                    </Individual>
                </ID>
                <TaxpayerImplementingDate>2020-09-01</TaxpayerImplementingDate>
            </RelevantTaxpayer>
        </RelevantTaxPayers>
        <DisclosureInformation>
            <ImplementingDate>2020-09-22</ImplementingDate>
            <Summary>
                <Disclosure_Name>test</Disclosure_Name>
                <Disclosure_Description language="EN">test</Disclosure_Description>
            </Summary>
            <NationalProvision language="EN">test</NationalProvision>
            <Amount currCode="EUR">2000</Amount>
            <ConcernedMSs>
                <ConcernedMS>IE</ConcernedMS>
            </ConcernedMSs>
            <MainBenefitTest1>true</MainBenefitTest1>
            <Hallmarks>
                <ListHallmarks>
                    <Hallmark>DAC6A1</Hallmark>
                </ListHallmarks>
            </Hallmarks>
        </DisclosureInformation>
    </DAC6Disclosures>
</DAC6_Arrangement>
```

Close

Figure 62: Customer DAC6 xml screen

Click "Close" to exit and return to Revenue Record screen.

> 3.2.12 Where a DAC6 online submission fails, the screen below 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 to rectify the issues outlined and re-submit the online form with corrected information.


Figure 63: Customer DAC6 failed Revenue validation screen

3.2.13 Following exchange of the DAC6 file with the European Commission Central Directory a notification is displayed detailing acceptance of the file at Step 2 below. Click "Close" to return to the My Services screen.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.


Figure 64: Customer DAC6 Notification of Acceptance screen

3.2.14 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file (See below), click "Close" to return to My Services, rectify the issues outlined and subsequently re-submit the online form with corrected information.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.

Figure 65: Customer DAC6 Notification Rejected screen

3.3   Customer Amending DAC6 XML file

To correct/amend a registered disclosure, the Customer will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

3.3.1   Customer logs on to ROS, under My Services, select "Complete a Form Online", then under select a reporting obligation choose "DAC6" from the drop-down list.
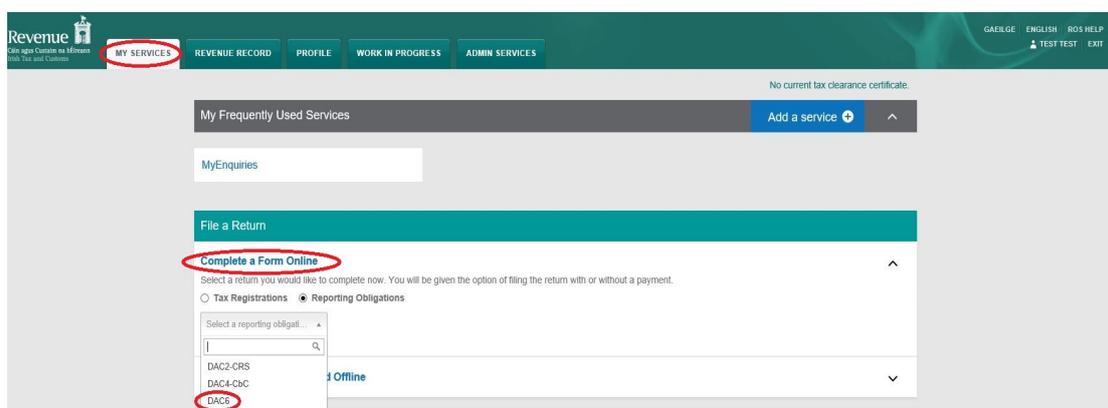
Figure 66: Customer File a DAC6 return screen

3.3.2   Click "Submit".
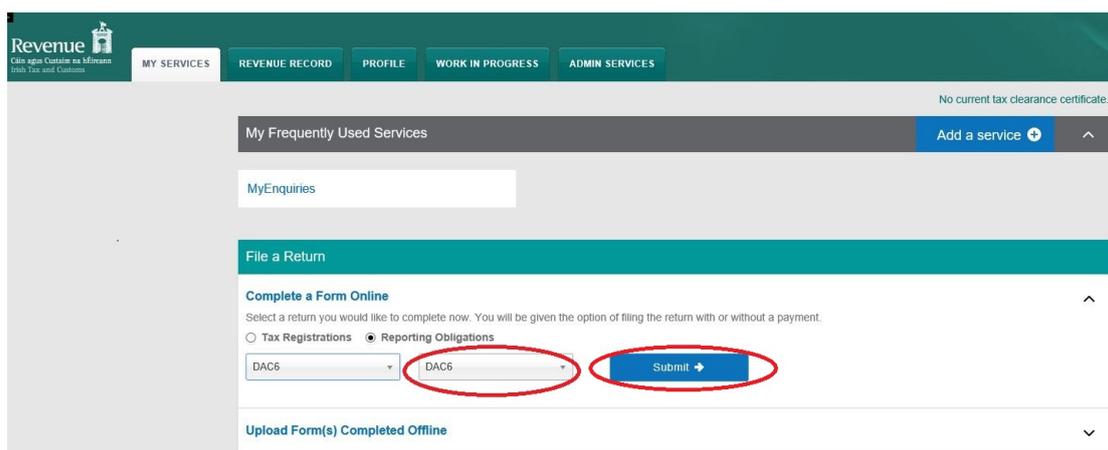
Figure 67: Customer Submit a DAC6 screen

3.3.3   To correct an xml submission, choose XML File upload radio button and proceed to upload the corrected XML file.   To correct an online form, go to Section 3.4.

Please note that the DisclosureImportInstruction should contain DAC6UPD for a correction and both the Arrangement Id and the Disclosure Id should be present in the xml file.

```
<dac6:DAC6Disclosures>
<dac6:DisclosureImportInstruction>DAC6UPD</dac6:DisclosureImportInstruction>
    <dac6:Language>AA</dac6:Language>
```
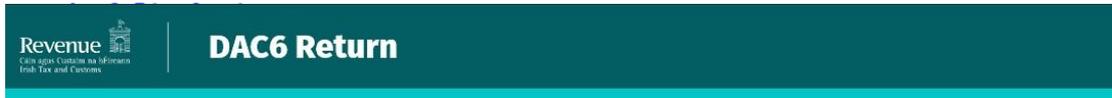

Figure 68: Customer DAC6 XML File Upload screen

3.3.4   Select "Add File", upload file from computer storage and then click "Submit".
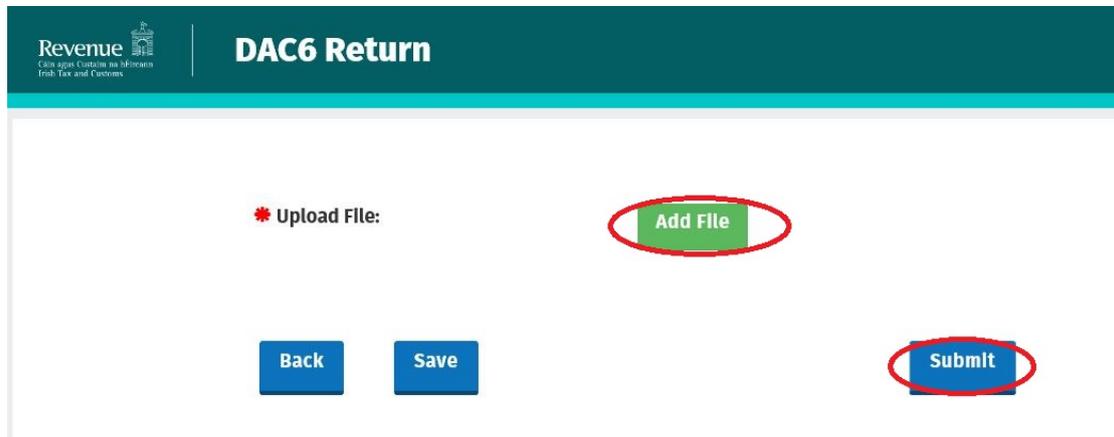
Figure 69: Customer add a DAC6 xml file and submit screen

3.3.5   Enter ROS password and click "Sign & Submit".
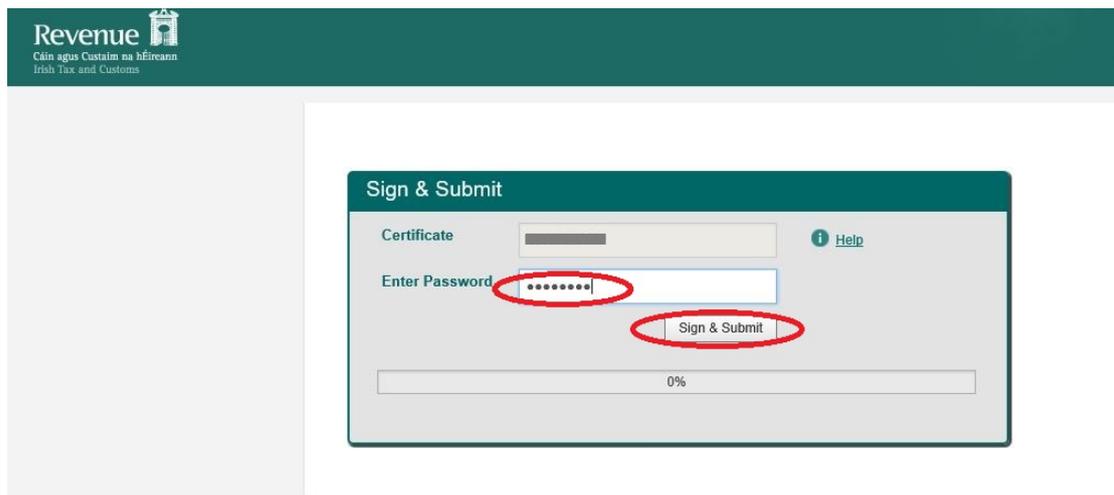
Figure 70: Customer sign and submit password screen

3.3.6   The following confirmation screen appears. The Customer is
directed back to My Services page.
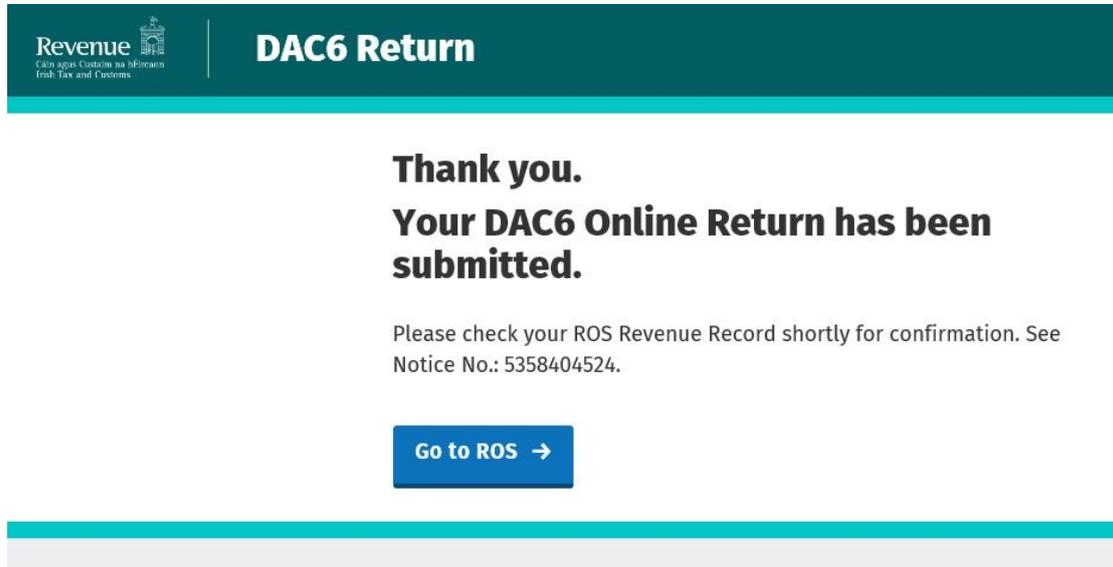

Figure 71: Customer DAC6 submission screen

3.3.7   The Customer will receive a new notification in their Revenue
Record to confirm the successful file submission. Click on the
Notice Number for confirmation of the file upload.
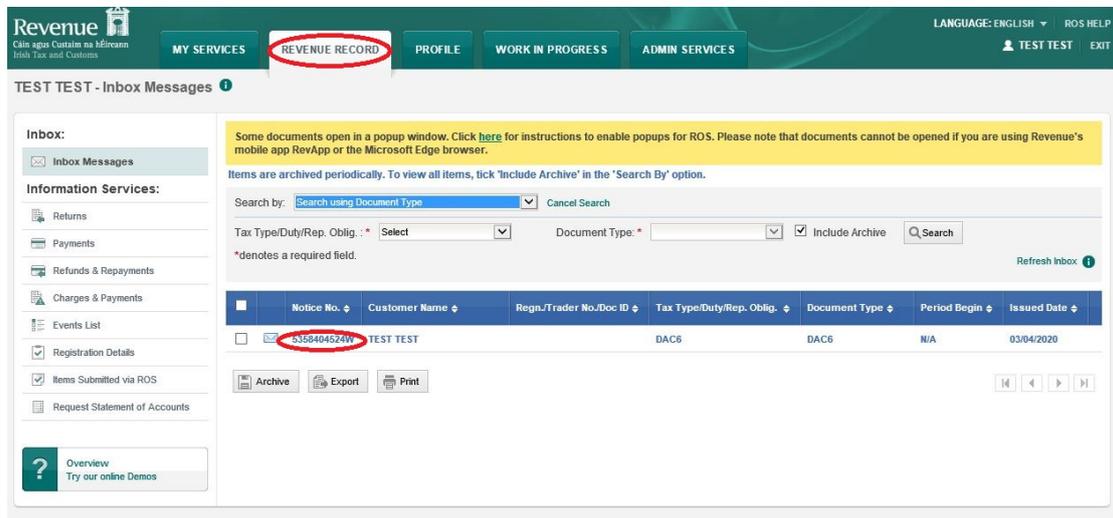
Figure 72: Customer Revenue Record screen

3.3.8   Click "Close" to return to My Services page.
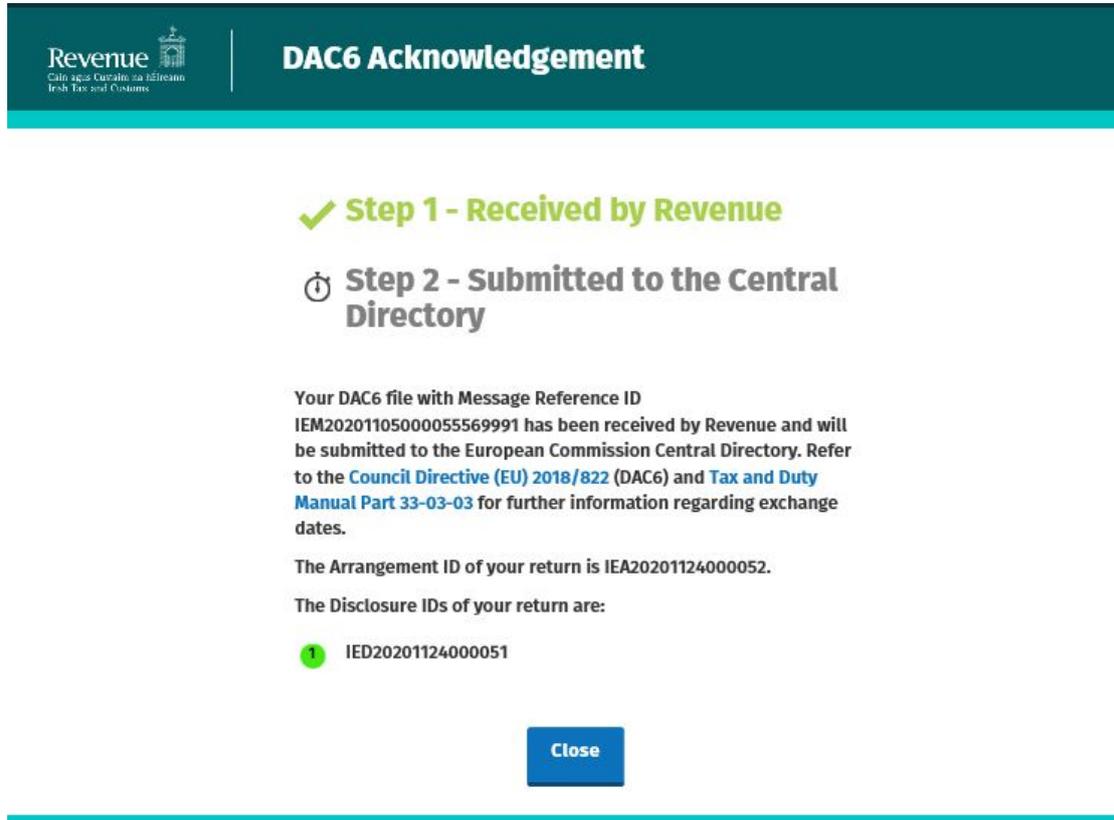
Figure 73: Customer DAC6 acknowledgement screen

3.4   Customer Amending DAC6 online form

To correct/amend a registered disclosure, the Customer will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

> 3.4.1   To amend an online submission, select the "Online Form" radio button. Choose the Amendment option, then enter the Arrangement Id and DisclosureID to be corrected.

Figure 74: Customer online Amendment screen

3.4.2   Complete the relevant sections and click "Next".
         You can click "Back" or "Save" any stage.

Figure 75: Customer online Amendment screen

3.4.3   Complete the relevant sections and click "Next".
        You can click "Back" or "Save" any stage.

Figure 76: Customer online Amendment screen

Floor Identifier			
District Name			
POB			
City			
PostCode			
Country	IE		
Rescountrycode	IE		− +

Liability

Intermediary Nexus	Please Select
Capacity	Please Select

Back   Save   Next

Figure 77: Customer online Amendment screen

3.4.4 Complete the relevant sections and click "Next". You can click "Back" or "Save" any stage.

Figure 78: Customer online Amendment screen

Building Identifier	
Suite Identifier	
Floor Identifier	
District Name	
POB	
City	
PostCode	
Country	IE ▾
Rescountrycode	IE ▾ − +

Taxpayer's Implementing Date

* Implementing Date

AssociatedEnterprise

Will you be providing information about Associated Enterprises for this Relevant Taxpayer?   ● No   ○ Yes

Back   Save   Next

Figure 79: Customer online Amendment screen

3.4.5   Enter information for Affected Persons and click "Submit".

Figure 80: Customer submit Amendment screen

3.4.6   Enter Password and click "Sign and Submit".
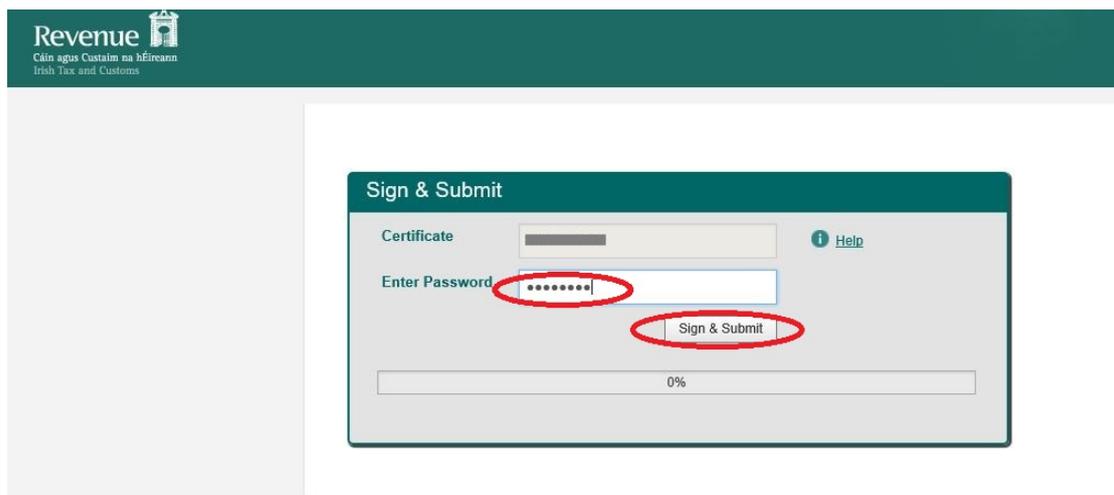
Figure 81: Customer sign and submit password screen

3.4.7   Click "Go to ROS" to return to My Services page.
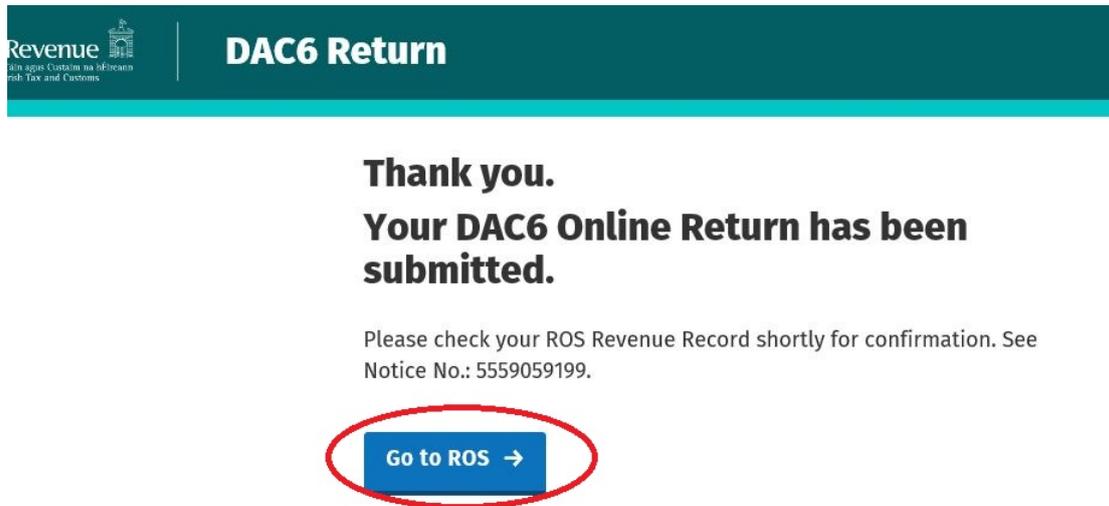
Figure 82: Customer DAC6 confirmation screen

3.4.8   The Customer will receive a new notification in their Revenue
Record to confirm the successful return submission. Click on the
Notice Number for confirmation of the return submission.
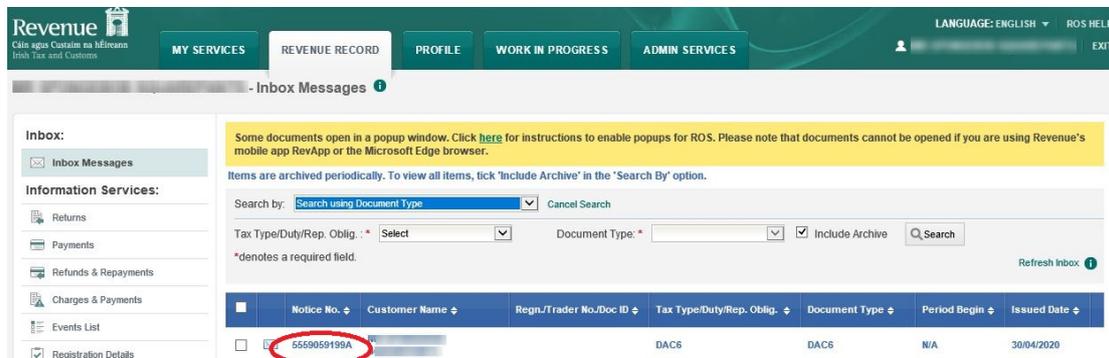
Figure 83: Customer Revenue Record screen

3.4.9 The Customer will receive confirmation that the online return has been submitted successfully and will receive a copy of their DAC6 return in XML format.

Figure 84: Customer DAC6 acknowledgement status screen

```xml
<?xml version="1.0" encoding="UTF-8"?><DAC6_Arrangement xmln
s="urn:eu:taxud:dac6:v1">
    <Header>
        <TransmittingCountry>IE</TransmittingCountry>
        <MessageRefId>2020MS0922000330</MessageRefId>
        <Timestamp>2020-09-22T11:43:29Z</Timestamp>
    </Header>
    <ArrangementID>IEA20200922000331</ArrangementID>
    <DAC6Disclosures>
        <DisclosureID>IED20200922000332</DisclosureID>
        <DisclosureImportInstruction>DAC6INI</DisclosureImpo
rtInstruction>
        <Language>EN</Language>
        <Disclosing>
            <ID>
                <Individual>
                    <IndividualName>
                        <FirstName>test</FirstName>
                        <LastName>test</LastName>
                    </IndividualName>
                    <BirthDate>1980-09-01</BirthDate>
                    <BirthPlace>test</BirthPlace>
                    <Address>
                        <City>test</City>
                        <Country>IE</Country>
                    </Address>
                    <ResCountryCode>IE</ResCountryCode>
                </Individual>
            </ID>
        </Disclosing>
        <InitialDisclosureMA>true</InitialDisclosureMA>
        <RelevantTaxPayers>
            <RelevantTaxpayer>
                <ID>
                    <Individual>
                        <IndividualName>
                            <FirstName>test</FirstName>
                            <LastName>test</LastName>
                        </IndividualName>
                        <BirthDate>1970-09-01</BirthDate>
                        <BirthPlace>test</BirthPlace>
                        <Address>
                            <City>test</City>
                            <Country>IE</Country>
                        </Address>
                        <ResCountryCode>IE</ResCountryCode>
                    </Individual>
                </ID>
                <TaxpayerImplementingDate>2020-09-01</Taxpay
erImplementingDate>
            </RelevantTaxpayer>
        </RelevantTaxPayers>
        <DisclosureInformation>
            <ImplementingDate>2020-09-22</ImplementingDate>
            <Summary>
                <Disclosure_Name>test</Disclosure_Name>
                <Disclosure_Description language="EN">test</
Disclosure_Description>
            </Summary>
            <NationalProvision language="EN">test</NationalP
rovision>
            <Amount currCode="EUR">2000</Amount>
            <ConcernedMSs>
                <ConcernedMS>IE</ConcernedMS>
            </ConcernedMSs>
            <MainBenefitTest1>true</MainBenefitTest1>
            <Hallmarks>
                <ListHallmarks>
                    <Hallmark>DAC6A1</Hallmark>
                </ListHallmarks>
            </Hallmarks>
        </DisclosureInformation>
    </DAC6Disclosures>
</DAC6_Arrangement>
```

Close

Figure 85: Customer DAC6 XML screen

Click "Close" to exit and return to Revenue Record screen

4   Section 4 – Agent Submitting DAC6 Returns

The following section details how Agents (filing on behalf of an intermediary or relevant taxpayer) upload DAC6 returns on ROS.

Please refer to Section 3 of TDM [Part 33-03-03](#) for an overview of the information that needs to be included in the DAC6 return.

Agents have the option of filing DAC6 returns by uploading XML files or using an online form. The following sections detail how to upload XML files and to file a DAC6 online form.

4.1   Agent Submitting DAC6 XML File

For efficient processing, it is recommended that individual DAC6 XML files should not exceed 10MB in size. The absolute maximum file size is 20MB and any file greater in size than that will be rejected by ROS.

4.1.1   Agent logs onto ROS under Tain Services to search for Client using Client Search or Client List. "Reporting Obligations" should be ticked.

Figure 86: Agent find DAC6 client screen

4.1.2   In the section marked "Complete a Form Online", select DAC6 from the dropdown list and click "Submit".

Figure 87: Agent complete a DAC6 return screen

4.1.3   Complete all sections marked with a red asterisk (*).

Figure 88: Agent select DAC6 XML File Upload screen

4.1.4 Click on "Add File" and select a file from computer storage. Click "Submit".
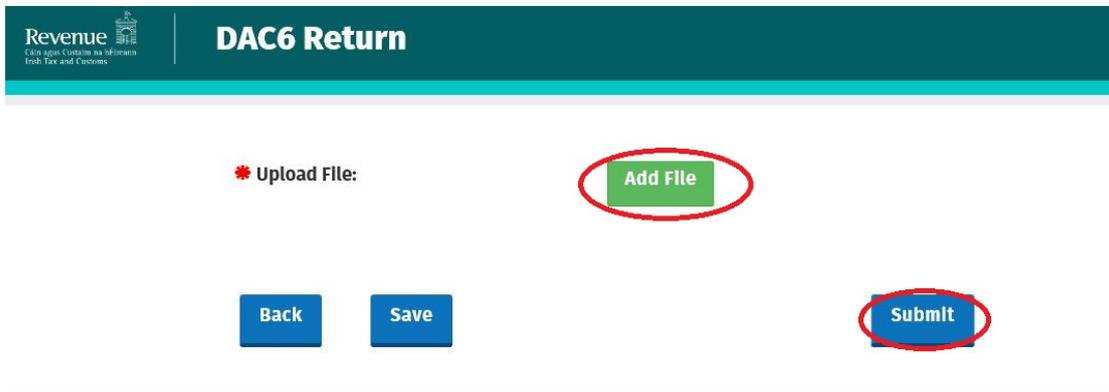
Figure 89: Agent add DAC6 XML file and submit screen

4.1.5 Enter ROS password and click on "Sign & Submit".
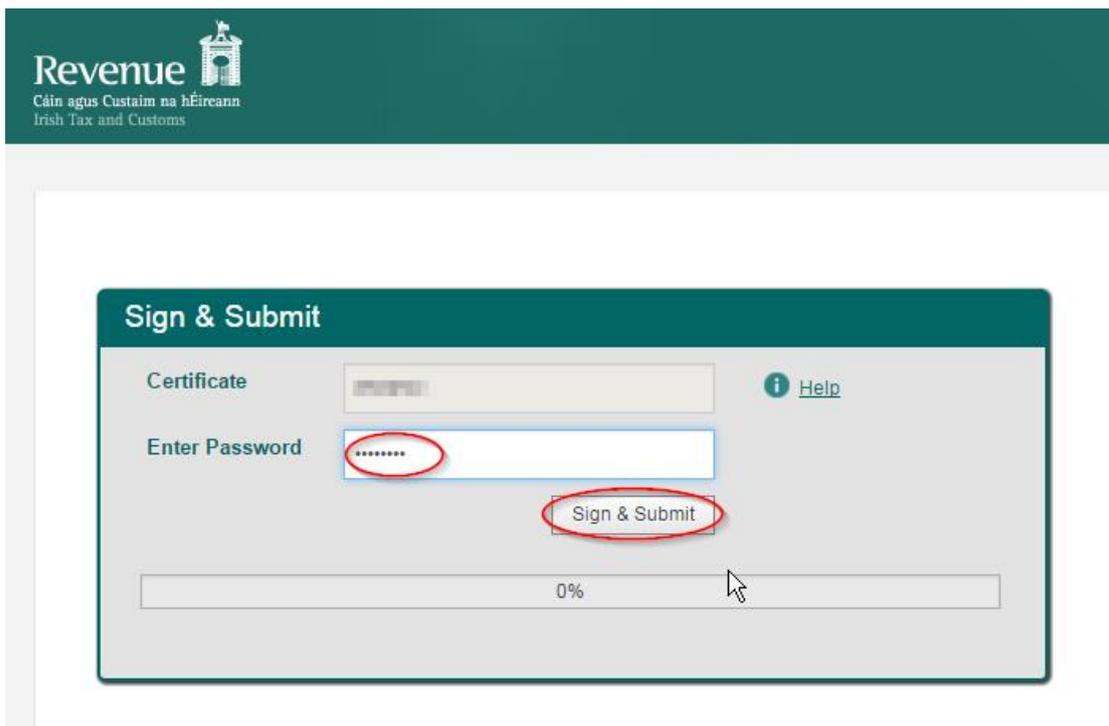
Figure 90: Agent sign and submit password screen

4.1.6 The following confirmation screen appears. The Agent is directed back to Client Services page.
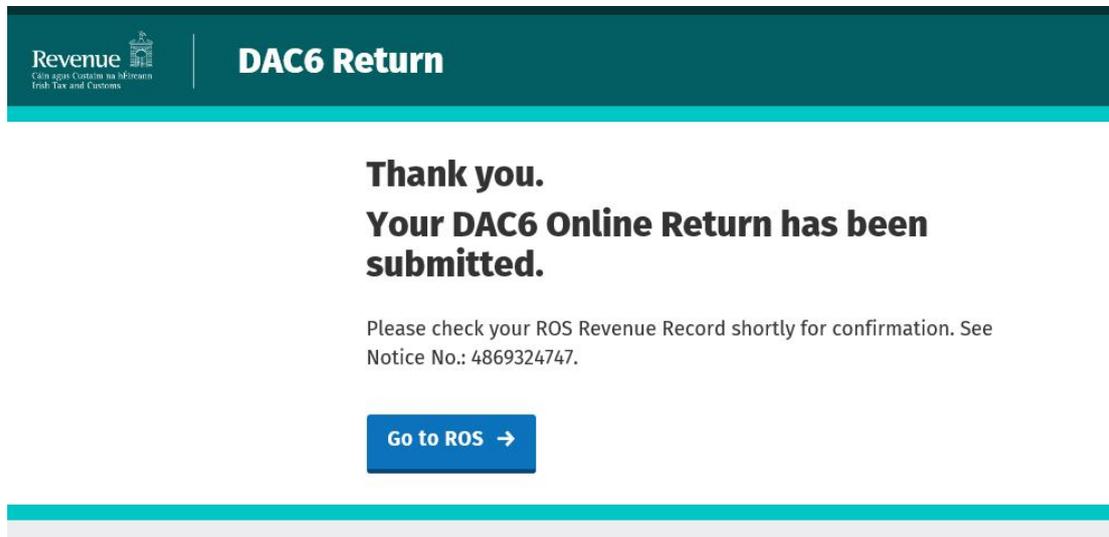
Figure 91: Agent DAC6 return status screen

4.1.7 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.
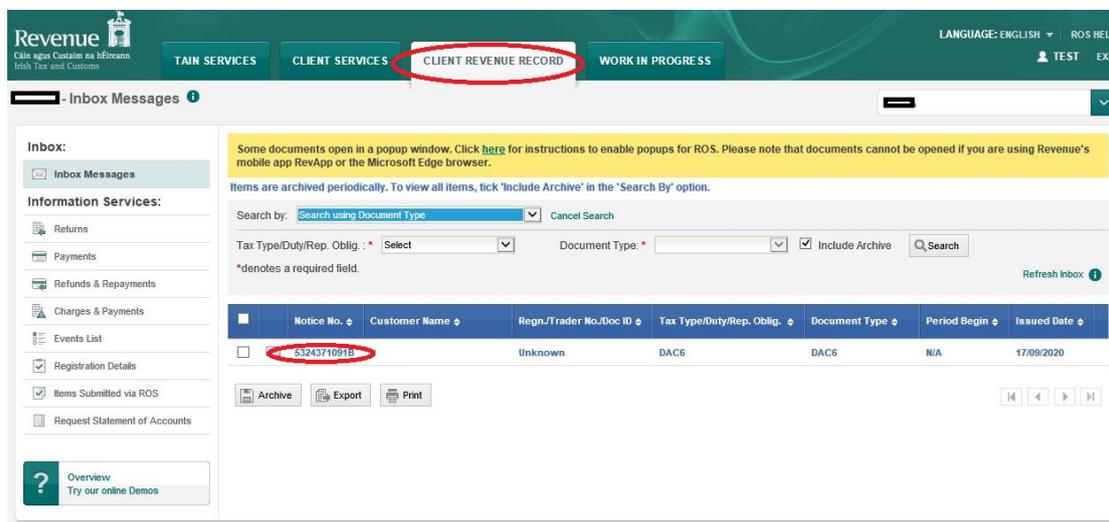
Figure 92: Agent Revenue Record screen

4.1.8   Click "Close" to exit and return to Revenue Record screen.
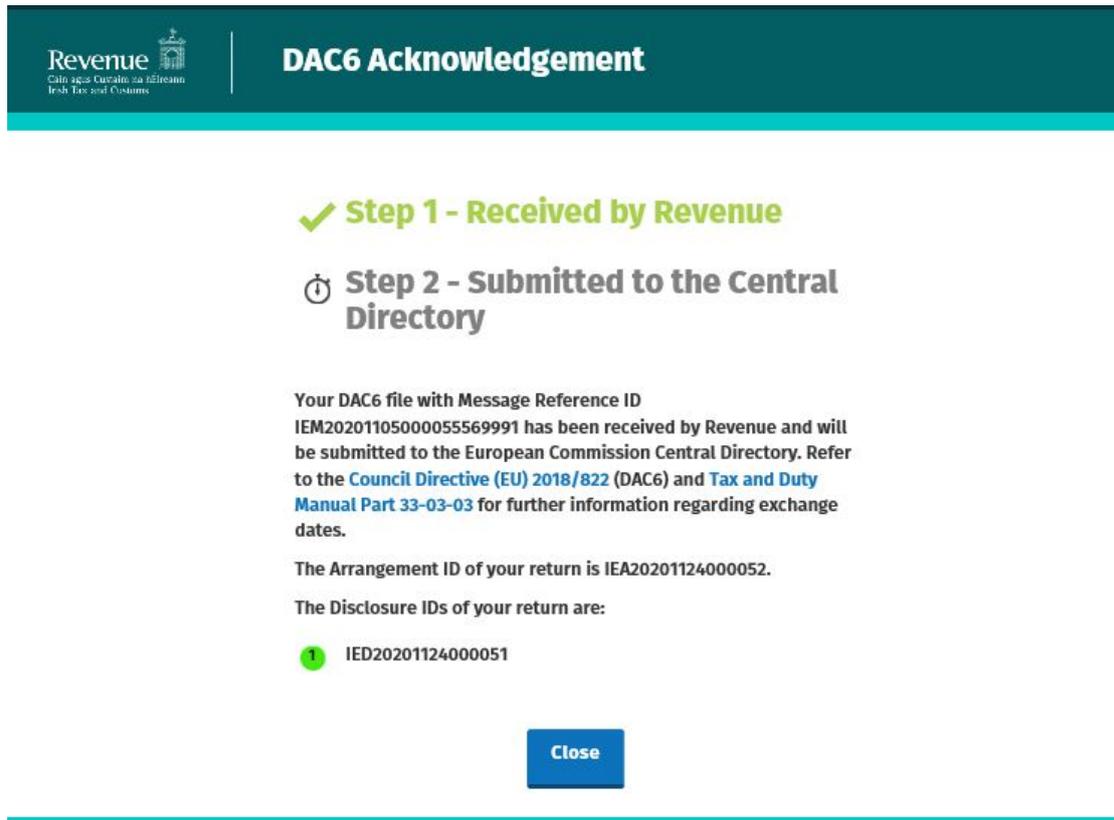
Figure 93: Agent DAC6 acknowledgement screen

4.1.9   Where a DAC6 file submission fails, the screen below will be presented.
As ROS uses real time validation, files are validated at upload and errors encountered are reflected in the Revenue Record. Click "Close" to return to Client Services screen in order to rectify the issues outlined and re-submit the xml file.

Figure 94: Agent DAC6 failed validation screen

4.1.10 Following exchange of the DAC6 file with the European
Commission Central Directory a notification is displayed detailing
acceptance of the file Step 2. Click "Close" to return to the Tain
Services screen.

**Please note the acceptance/rejection message from the European
Commission Central Directory may take up to a few months to issue into
your Revenue Record. We appreciate your patience in this regard.**

Figure 95: Agent DAC6 notification Accepted screen

4.1.11 Following exchange of the DAC6 file with the European
Commission Central Directory, if a notification is displayed at Step
2 detailing rejection of the file the Agent should return to the Tain
Services screen, rectify the issues outlined and subsequently re-
submit the xml file.

**Please note the acceptance/rejection message from the European
Commission Central Directory may take up to a few months to issue into
your Revenue Record. We appreciate your patience in this regard.**

Figure 96: Agent DAC6 notification Rejected screen

4.2   Agent submitting online DAC6 Form

The DAC6 online form provides for **one** disclosure per online form. Multiple submissions of DAC6 online form are acceptable. The form can be saved and edited at a later stage. Mandatory fields are marked with a red asterisk (*). Please note if there is insufficient information available, some fields may be marked 'unknown'. The conditions selected will determine the screens that are presented. "

Please refer to the Revenue website for further information.

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

Figure 97: Agent search for DAC6 client list screen

4.2.2   Under "Complete a Form On-Line" Agent selects "DAC6" from the dropdown list. Click "Submit".

Figure 98: Agent complete a DAC6 form online screen

4.2.3　Complete the relevant sections and click "Next".
　　　　You can click "Back" or "Save" at any stage.

Figure 99: Agent DAC6 online form screen

4.2.4   Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage.

Figure 100: Agent DAC6 online return information screen

4.2.5 Complete the relevant sections and click "Next".

You can click "Back" or "Save" at any stage.

Please note that when the TIN of an intermediary or taxpayer is not known to the person making the return, the address of such intermediary or taxpayer is required. In all other cases the TIN must be provided.

Email

Address

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

Back   Save   Next

Revenue Home • Security • Privacy • Accessibility • Disclaimer •

Language: Gaeilge

Figure 101: Agent DAC6 online return information screen

4.2.6 Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage.

Figure 102: Agent DAC6 online return information screen

4.2.7   Enter information for Affected Persons and click "Submit".

Figure 103: Agent DAC6 online return information screen

4.2.8   Addition of 'Void' to the ID dropdown

Should the top level of the Arrangement chart be unknown, please select 'Void' from the dropdown.
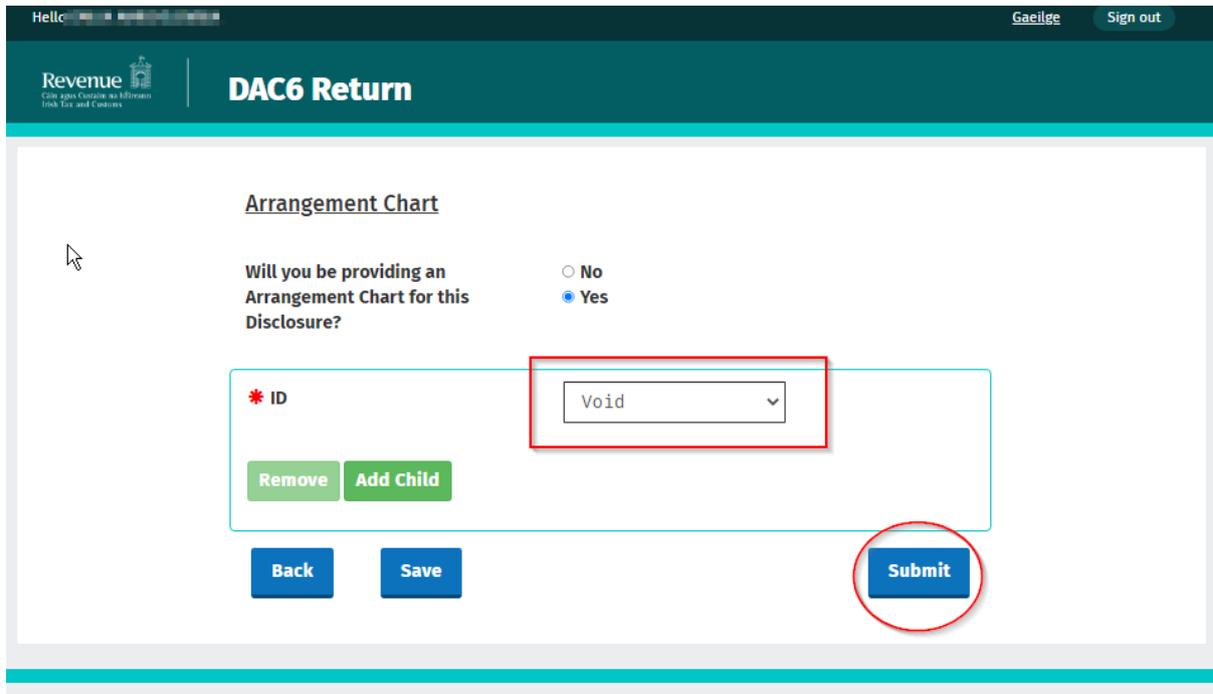
Figure 104: Agent DAC6 online submission screen

4.2.9 Agent enters Password and clicks "Sign & Submit".
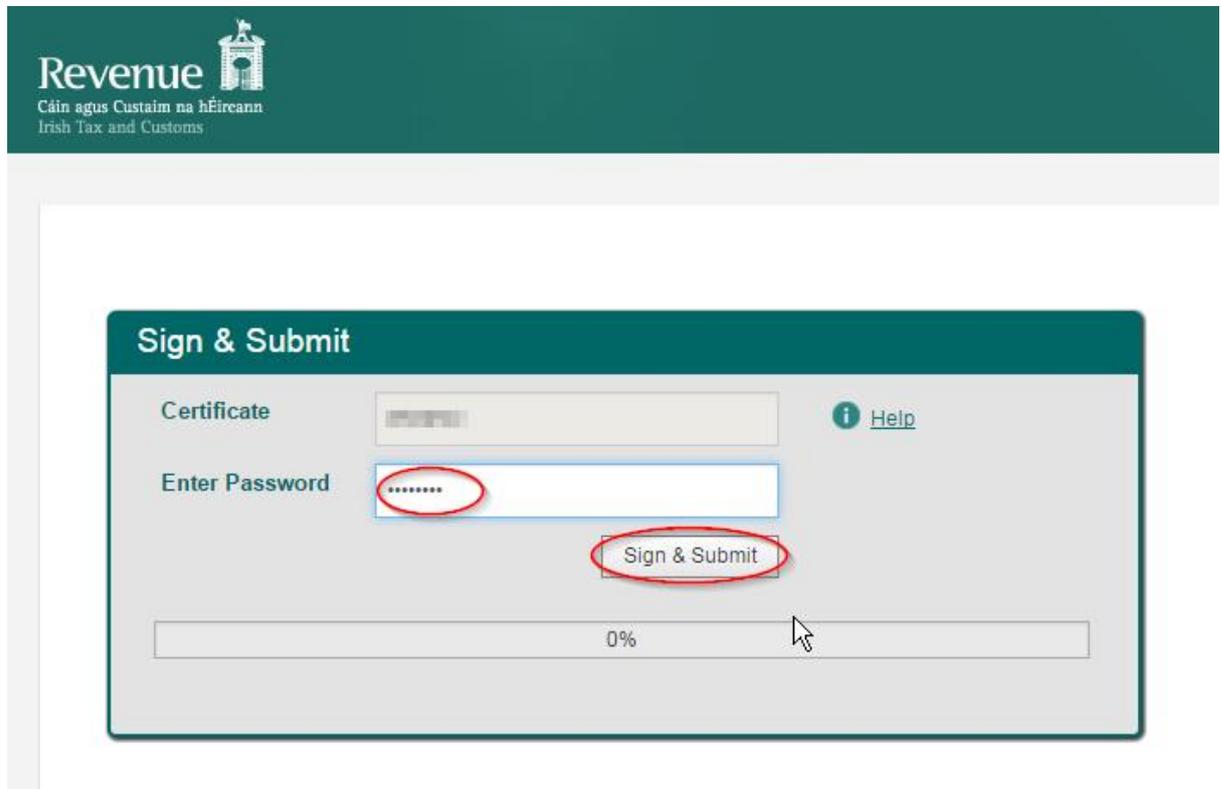
Figure 105: Agent sign and submit password screen

4.2.10 Click "Go to ROS" to return to Client Services page.
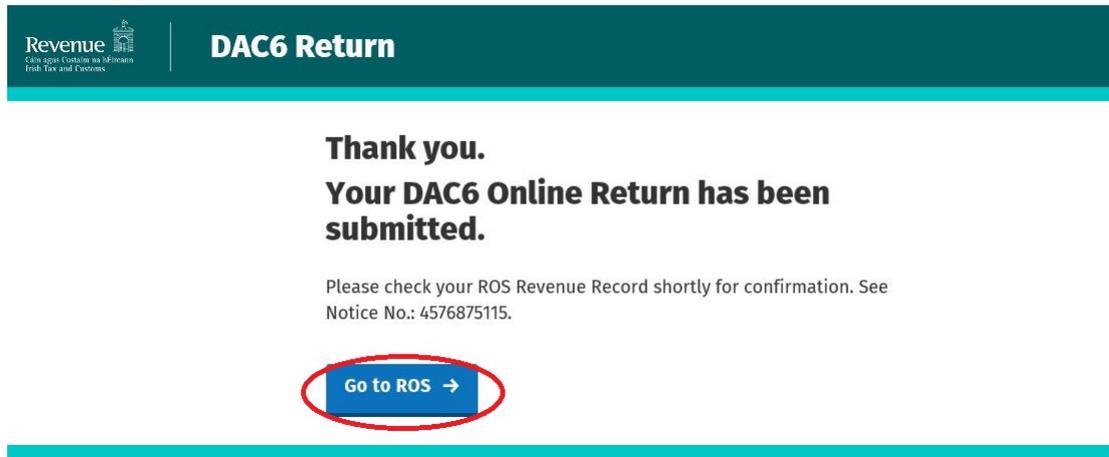
Figure 106: Agent DAC6 status screen

4.2.11 The Agent will receive a new notification in the Client Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.
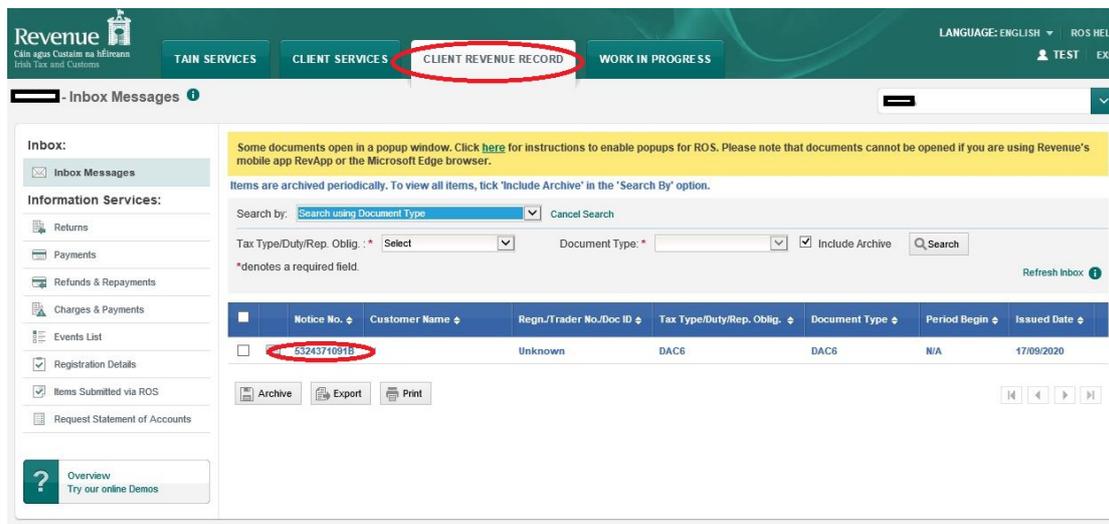
Figure 107: Agent Revenue Record screen

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

Figure 108: Agent DAC6 acknowledgement screen

```xml
        <ArrangementID>IEA202009280000334</ArrangementID>
        <DAC6Disclosures>
            <DisclosureID>IED20200928000335</DisclosureID>
            <DisclosureImportInstruction>DAC6UPD</DisclosureImportInstruction>
            <Language>EN</Language>
            <Disclosing>
                <ID>
                    <Individual>
                        <IndividualName>
                            <FirstName>TEST</FirstName>
                            <LastName>TEST</LastName>
                        </IndividualName>
                        <BirthDate>2000-09-28</BirthDate>
                        <BirthPlace>TEST</BirthPlace>
                        <Address>
                            <City>DUBLIN</City>
                            <Country>IE</Country>
                        </Address>
                        <ResCountryCode>IE</ResCountryCode>
                    </Individual>
                </ID>
            </Disclosing>
            <InitialDisclosureMA>true</InitialDisclosureMA>
            <RelevantTaxPayers>
                <RelevantTaxpayer>
                    <ID>
                        <Individual>
                            <IndividualName>
                                <FirstName>TEST</FirstName>
                                <LastName>TEST</LastName>
                            </IndividualName>
                            <BirthDate>1980-09-28</BirthDate>
                            <BirthPlace>IRELAND</BirthPlace>
                            <Address>
                                <City>CORK</City>
                                <Country>IE</Country>
                            </Address>
                            <ResCountryCode>IE</ResCountryCode>
                            <ResCountryCode>IE</ResCountryCode>
                        </Individual>
                    </ID>
                    <TaxpayerImplementingDate>2020-09-28</TaxpayerImplementingDate>
                </RelevantTaxpayer>
            </RelevantTaxPayers>
            <DisclosureInformation>
                <ImplementingDate>2020-09-22</ImplementingDate>
                <Summary>
                    <Disclosure_Name>TEST</Disclosure_Name>
                    <Disclosure_Description language="EN">TEST</Disclosure_Description>
                </Summary>
                <NationalProvision language="EN">TEST</NationalProvision>
                <Amount currCode="EUR">1000</Amount>
                <ConcernedMSs>
                    <ConcernedMS>IE</ConcernedMS>
                </ConcernedMSs>
                <MainBenefitTest1>true</MainBenefitTest1>
                <Hallmarks>
                    <ListHallmarks>
                        <Hallmark>DAC6A1</Hallmark>
                    </ListHallmarks>
                </Hallmarks>
            </DisclosureInformation>
        </DAC6Disclosures>
</DAC6_Arrangement>
```

Close

Figure 109: Agent DAC6 acknowledgement xml screen

4.2.13 Where a DAC6 submission fails, the screen below 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 online form with corrected information.

Figure 110: Agent DAC6 online Failed Validation screen

4.2.14 Following exchange of the DAC6 file with the European
Commission Central Directory a notification is displayed detailing
acceptance of the file Step 2. Click "Close" to return to the Tain
Services screen.

**Please note the acceptance/rejection message from the European
Commission Central Directory may take up to a few months to issue into
your Revenue Record. We appreciate your patience in this regard.**

Figure 111: Agent DAC6 online Accepted screen

4.2.15 Following exchange of the DAC6 file with the European Commission Central Directory, if a notification is displayed detailing rejection of the file at Step 2 the Agent should return to the Tain Services screen, rectify the issues outlined and subsequently re-submit the online form.

Please note the acceptance/rejection message from the European Commission Central Directory may take up to a few months to issue into your Revenue Record. We appreciate your patience in this regard.


Figure 112: Agent DAC6 online Rejected screen

4.3   Agent correcting/amending a DAC6 XML file

To correct/amend a registered disclosure, the Agent will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

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

Figure 113: Agent search for DAC6 client list screen

4.3.2   Under "Complete a Form On-Line" Agent selects "DAC6" from the dropdown list. Click "Submit".

Figure 114: Agent DAC6 online return selection screen

4.3.3   To correct an xml submission, chose XML File Upload radio button and proceed to upload the corrected XML file.   To correct an online form, please go to Section 4.4.

Please note that the DisclosureImportInstruction should contain DAC6UPD for a correction and both the Arrangement Id and the Disclosure Id should be present in the xml file.

Figure 115: Agent DAC6 XML file upload correction screen

4.3.4 Click on "Add File" and select a file from computer storage. Click "Submit"
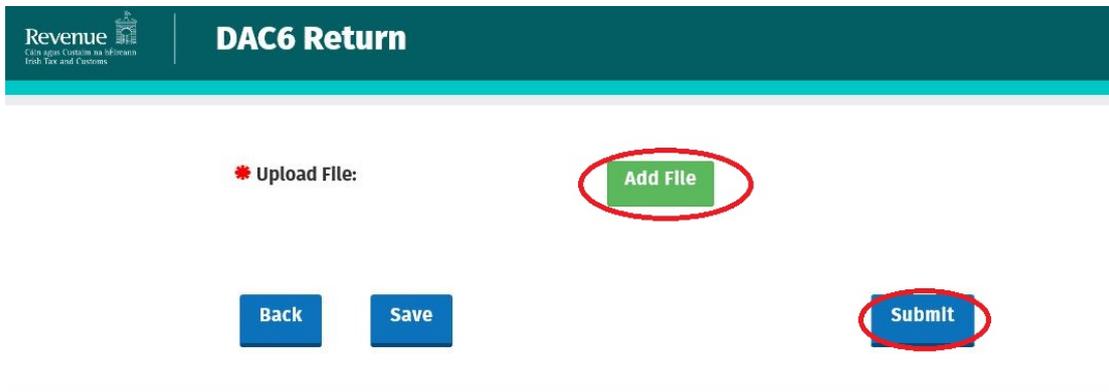
Figure 116: Agent DAC6 add XML file and submit screen

4.3.5 Enter ROS password and click on "Sign & Submit"
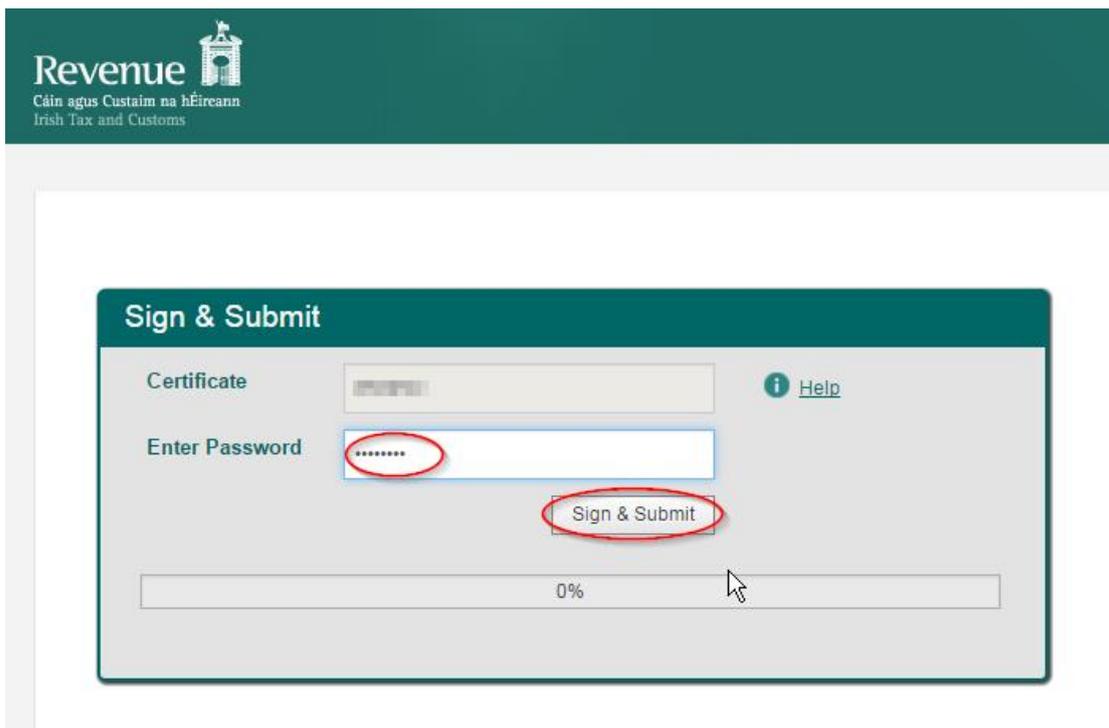
Figure 117: Agent sign and submit screen

4.3.6   The following confirmation screen appears. The Agent is directed back to Client Revenue Record screen.
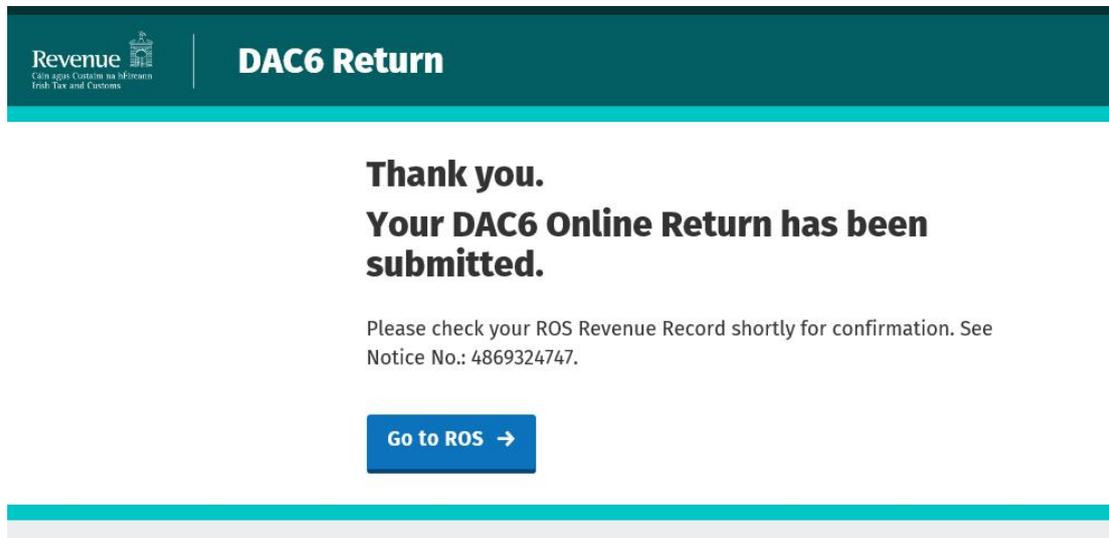
Figure 118: Agent DAC6 return status screen

4.3.7   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.
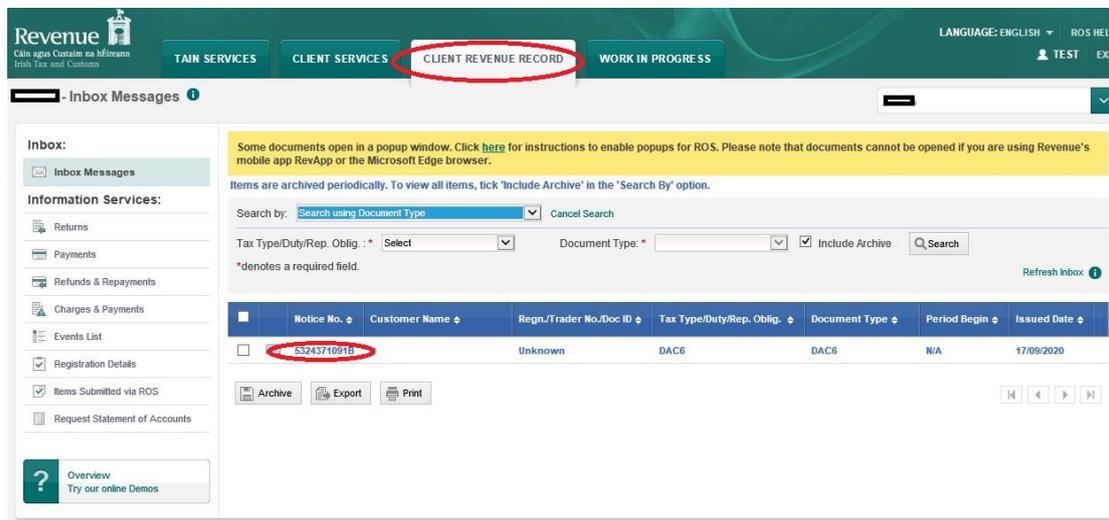
Figure 119: Agent Revenue Record screen

4.3.8   Click "Close" to exit and return to Revenue Record screen
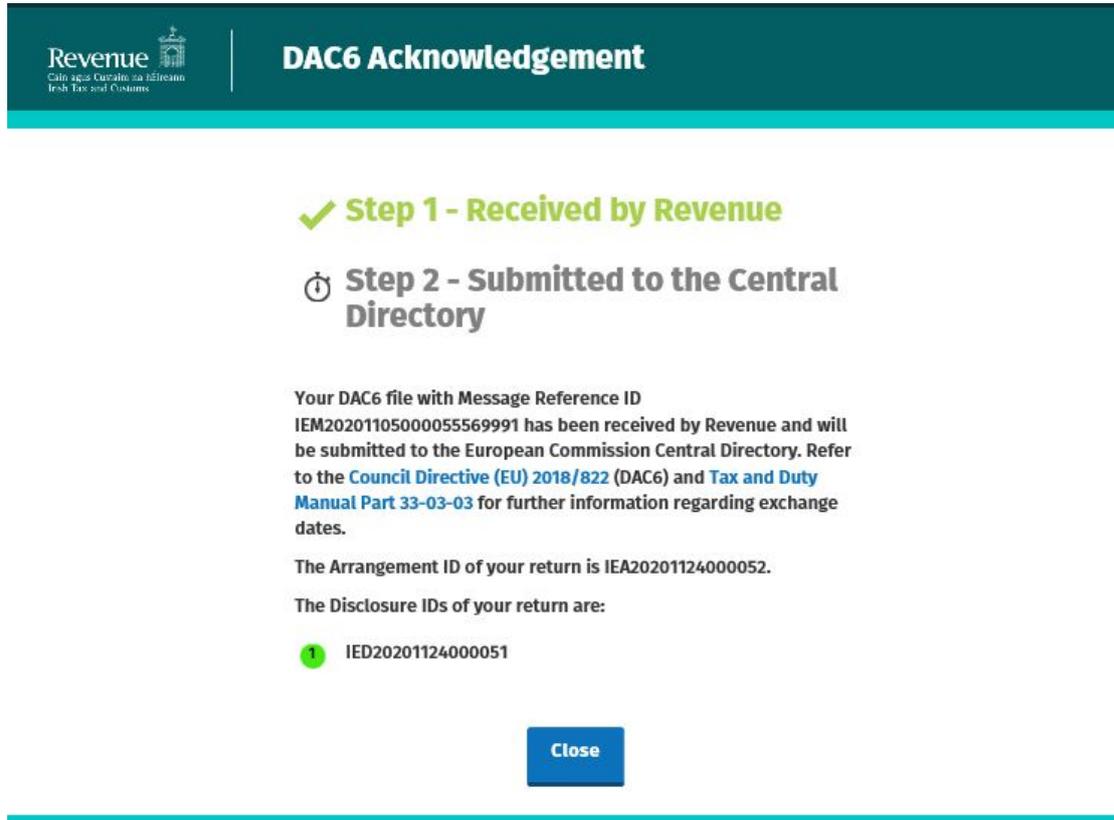
Figure 120: Agent DAC6 Acknowledgement screen

4.4   Agent correcting/amending a DAC6 Online form

To correct/amend a registered disclosure, the Agent will need to have the Arrangement ID and the Disclosure ID of the original submission to hand. These can be found in the Customer's Revenue record.

> 4.4.1   To correct an online submission, select the Online Form radio button. Choose the Amendment option, then enter the Arrangement Id and Disclosure ID to be corrected.

Figure 121: Agent DAC6 online Amendment screen

4.4.2	Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage.

Figure 122: Agent DAC6 online return information screen

4.4.3   Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage.

Figure 123: Agent DAC6 online return information screen

Floor Identifier

District Name

POB

City

DUBLIN

PostCode

Country

IE

Rescountrycode

IE

Liability

Relevant Taxpayer Nexus

Please Select

Capacity

Please Select

Back   Save   Next

Figure 124: Agent DAC6 online return information screen

4.4.4   Complete the relevant sections and click "Next".
You can click "Back" or "Save" at any stage.

Figure 125: Agent DAC6 online return information screen

Building Identifier

Suite Identifier

Floor Identifier

District Name

POB

City

PostCode

Country   IE

Rescountrycode   IE   − +

Taxpayer's Implementing Date

✱ Implementing Date

AssociatedEnterprise

Will you be providing information   ⦿ No
about Associated Enterprises for   ○ Yes
this Relevant Taxpayer?

Back   Save   Next

Figure 126: Agent DAC6 online return information screen

4.4.5 Enter Affected Persons information. Click "Submit".
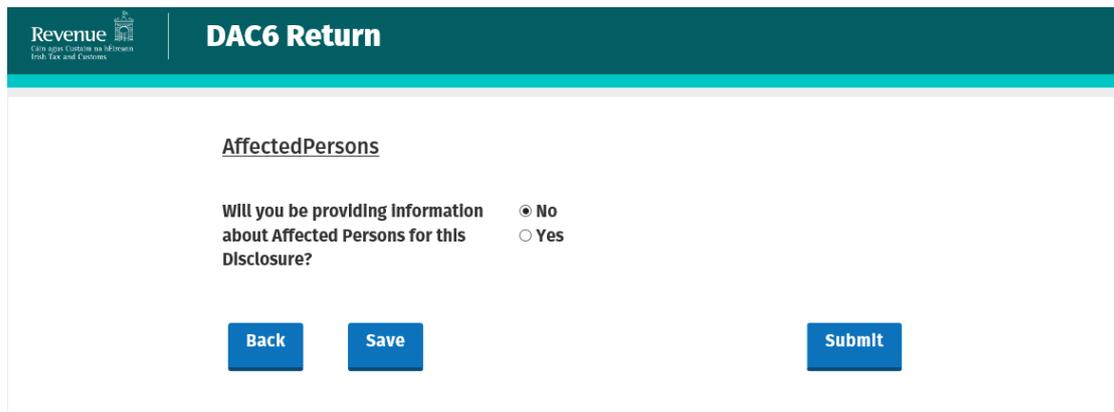
Figure 127: Agent DAC6 online return submission screen

4.4.6 Agent enters Password and clicks "Sign & Submit".
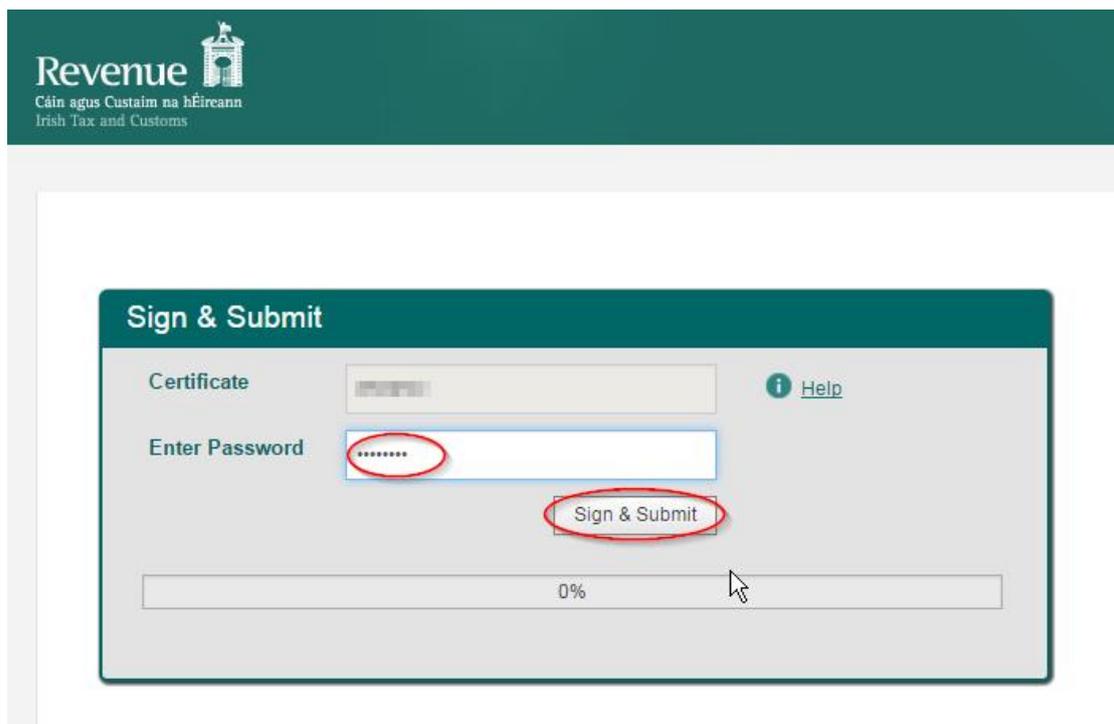
Figure 128: Agent sign and submit screen

4.4.7   Click "Go to ROS" to return to Client Services page
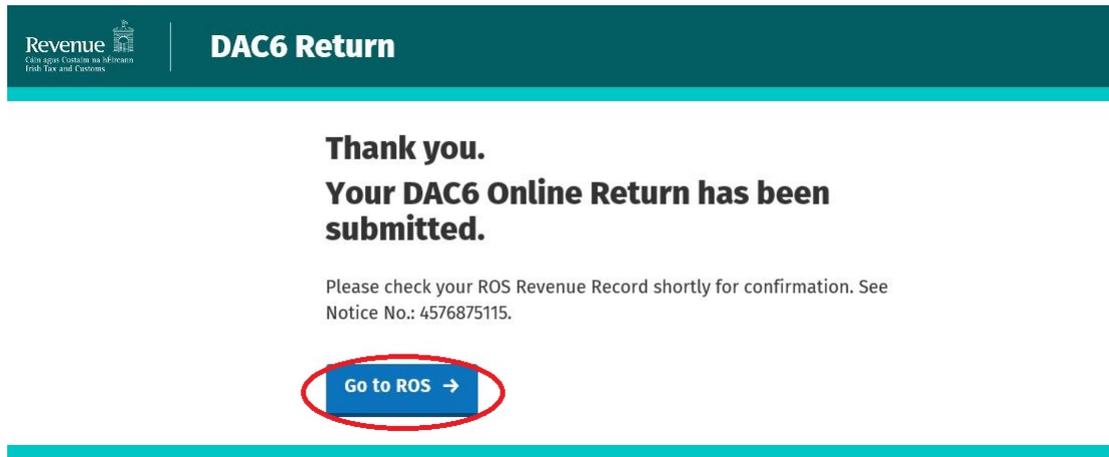
Figure 129: Agent DAC6 status screen

4.4.8   The Agent will receive a new notification in the Client Revenue Record to confirm the successful return submission. Click on the Notice Number for confirmation of the return submission.
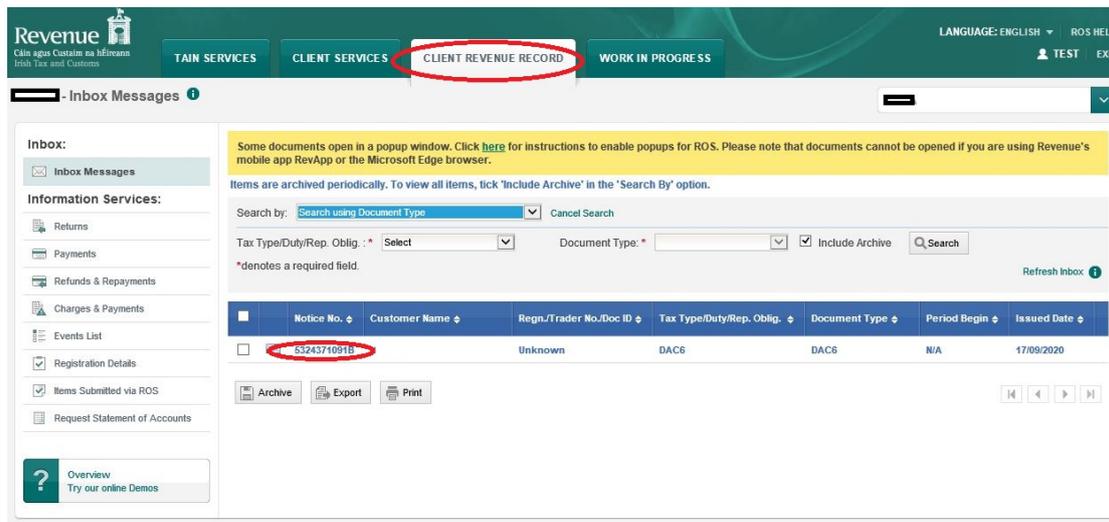
Figure 130: Agent Revenue Record screen

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

Figure 131: Agent DAC6 Acknowledgement screen

```xml
                    <ResCountryCode>IE</ResCountryCode>
                </Individual>
            </ID>
            <TaxpayerImplementingDate>2020-09-28</Taxpay
erImplementingDate>
        </RelevantTaxpayer>
    </RelevantTaxPayers>
    <DisclosureInformation>
        <ImplementingDate>2020-09-22</ImplementingDate>
        <Summary>
            <Disclosure_Name>TEST</Disclosure_Name>
            <Disclosure_Description language="EN">TEST</
Disclosure_Description>
        </Summary>
        <NationalProvision language="EN">TEST</NationalP
rovision>
        <Amount currCode="EUR">1000</Amount>
        <ConcernedMSs>
            <ConcernedMS>IE</ConcernedMS>
        </ConcernedMSs>
        <MainBenefitTest1>true</MainBenefitTest1>
        <Hallmarks>
            <ListHallmarks>
                <Hallmark>DAC6A1</Hallmark>
            </ListHallmarks>
        </Hallmarks>
    </DisclosureInformation>
    </DAC6Disclosures>
</DAC6_Arrangement>
```

Close

Figure 132: Agent DAC6 XML 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 DAC6 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.
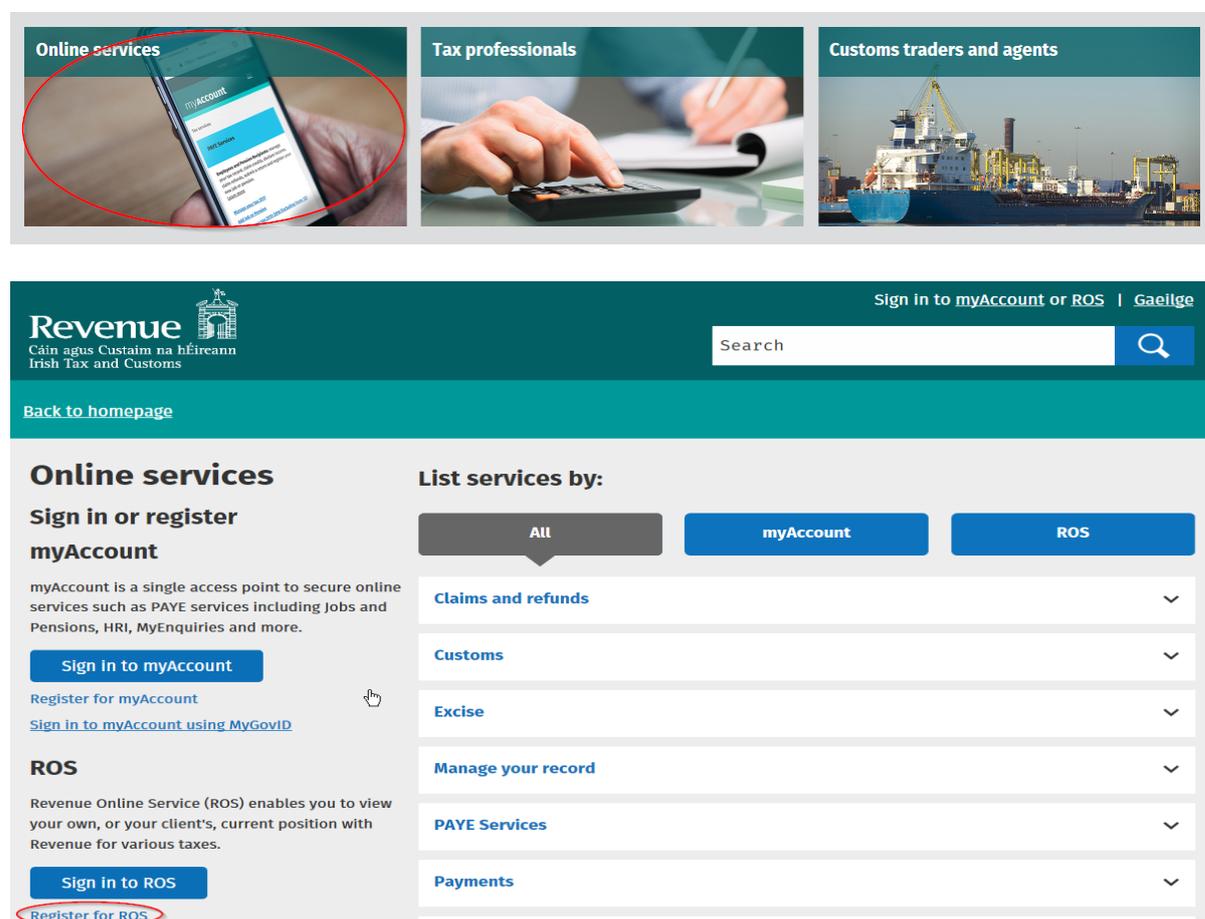
Figure 133: Revenue website screen

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 DAC6 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 DAC6 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 1 7383652. 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 DAC6 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 DAC6 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 DAC6 Reporting purposes, it is possible for an Agent to register a DAC6 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 **DAC6**
- Telephone at **+353 1 7383652**

  6.1.1   Log into ROS.

6.1.2   On the "Tain Services" tab, select "Register New Reporting Entity" on the bottom right-hand corner of the screen.

Figure 134: Agent register New Reporting Entity screen

6.1.3   Select "DAC6 Reporting Obligation" and click "Next".

Figure 135: Agent DAC6 registration screen

6.1.4 Enter the required details for the Customer. Click "Next".
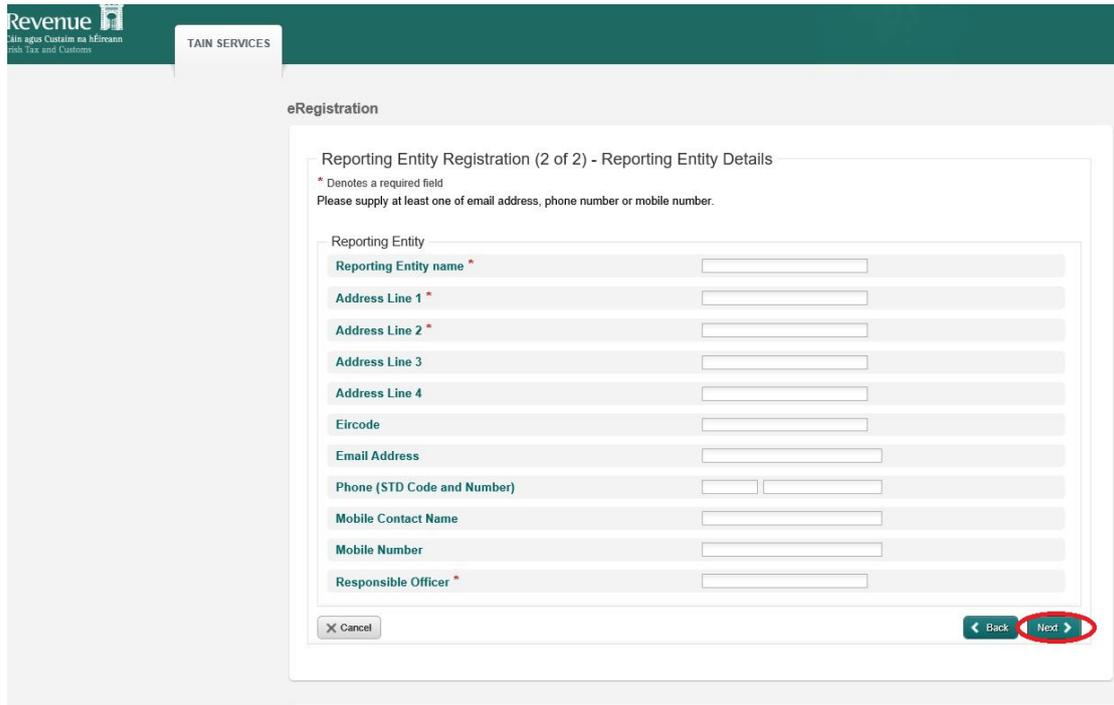
Figure 136: Agent Reporting Entity registration detail screen

6.1.5 Enter the registration date (i.e. start date of reporting obligation) in the format DD/MM/YYYY and click "Next".
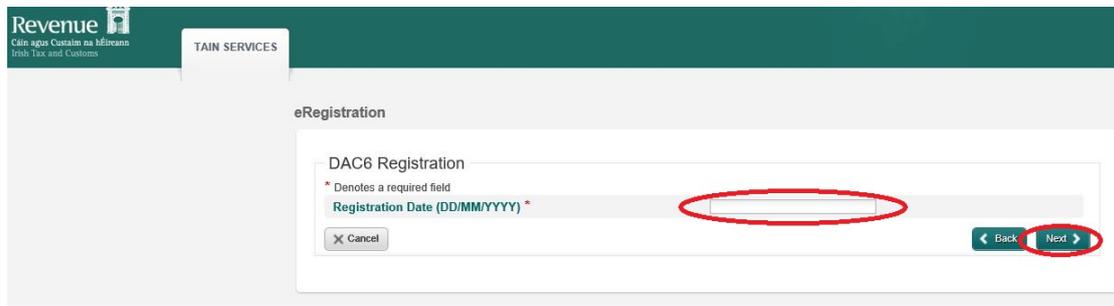
Figure 137: Agent DAC6 registration screen

6.1.6 Select "Generate Client Consent Letter", once completed click "Next".

When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion. **A Standard Agent Link form may also be used.**

Figure 138: Agent generate Client consent letter screen

6.1.7   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 "DAC6", click "Next".

Figure 139: Agent Link Notification letter screen

6.1.8   Click "Sign and Submit".

Figure 140: Agent add attachment screen, sign and submit

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

Figure 141: Agent sign and submit password screen

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

Figure 142: Agent acknowledgement screen

6.1.11 The Agent will receive a new notification in the Client Revenue Record to confirm a DAC6 Reporting Entity registration. Click on the Notice Number for confirmation of the registration.

Figure 143: Agent Revenue Record screen

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

Figure 144: Agent registration confirmation screen

❖ **After completion of this process, the Agent should allow up to 3 working days for the DAC6 reporting entity to be registered.**

7   Appendix III – DAC6 Additional Schema Guidance

7.1   DAC6 MessageRefId Format

Please refer here to the XSD User Guide DAC6 for information regarding the MessageRefId element.

7.2   XML forbidden and restricted characters

If a DAC6 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 DAC6 XML file contains one or more of the following characters, their presence will not cause a file error. We recommend 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 DAC6 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

7.3 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
£ $ € % & * - + = ( ) < > : ; , . " ' @ ~ # ? ! / \ `

7.4   XML Schema Version 1.2 update

The DAC6 Schema Version 1.1 is applicable for all exchanges until 31 July 2021.

The DAC6 Schema Version 1.2 will apply for all DAC6 reports from 1 August 2021 onwards.

Schema information can be found [here](#).

To facilitate the migration to Schema Version 1.2, the Revenue electronic filing system on ROS for DAC6 will be unavailable from 00:01 on 1 August 2021 and will **re-open on 17 August 2021.**

8   Appendix IV - Setting Sub-User Permissions on ROS

This section details how to allow registration permissions on a ROS user sub certificate for DAC6 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**

8.1   ROS Administrator logs onto ROS.

8.2   Click on "Admin Services".

Figure 145: ROS Admin Services screen

8.3   Select the individual's name and click "Revise".

Figure 146: Revise ROS permissions screen

8.4   Select the DAC6 Reporting Obligation and tick File.
Ensure reporting obligation is selected to enable filing.

Figure 147: Revise ROS permissions screen

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

Figure 148: Revise ROS permissions screen

The following screen confirms permissions.

Figure 149: ROS permissions confirmation screen

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

9 Appendix V – ISO Country Codes

The following is a table of ISO country codes to be used for the dependant territories of EU Member States.

		ResCountryCode / Address CountryCode
FR	Guadeloupe	FR
	French Guiana	FR
	Martinique	FR
	Réunion	FR
	Saint-Martin	FR
	Mayotte	FR
	Saint-Barthélemy	BL
NL	Bonaire	BQ
	Sint Eustatius	BQ
	Saba	BQ
	Aruba	AW
	Curacao	CW
	Sint-Maarten	SX
ES	Canary Islands	ES
PT	Azores	PT
	Madeira	PT
FI	Åland Islands	FI