

Registration and Filing Guidelines for DAC 7

Digital Platform Operators

Part 33-03-05

This document should be read in conjunction with section 891I of the Taxes Consolidation Act 1997, and TDM [Part 38-03-31](#)

Document updated June 2024

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1 Customer Registering for DAC7

1.1 Register a DAC7 Reporting Obligation.

This step can only be completed once the Customer is already registered for Revenue Online Service (ROS). If the Customer is not registered for ROS, refer to [Section 4](#).

Follow steps 1.1.1 to 1.1.10 to register a DAC7 Reporting Obligation Log into ROS.

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

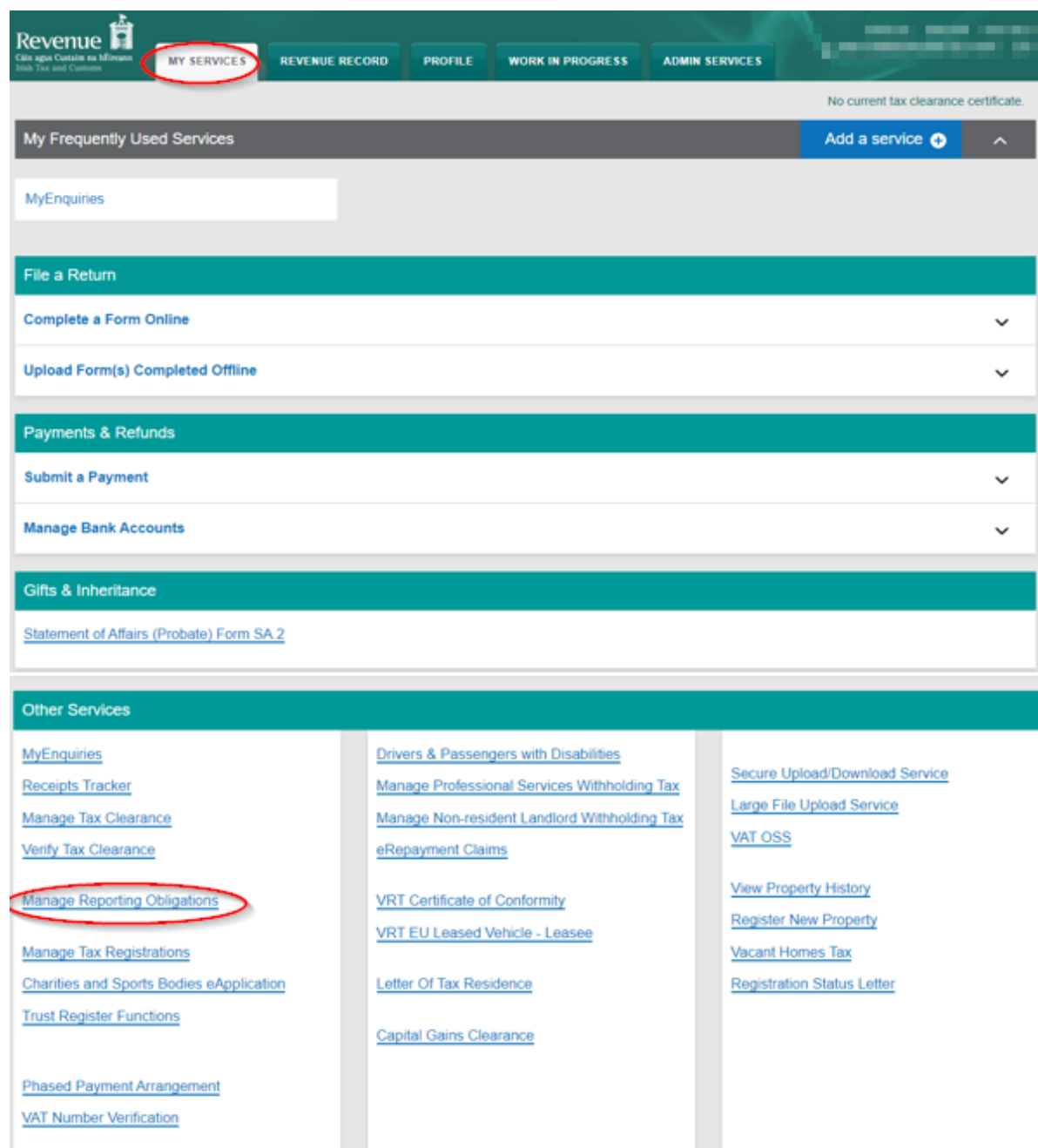


Figure 1: Customer My Services screen

1.1.2 Select “Register” opposite “DAC7”

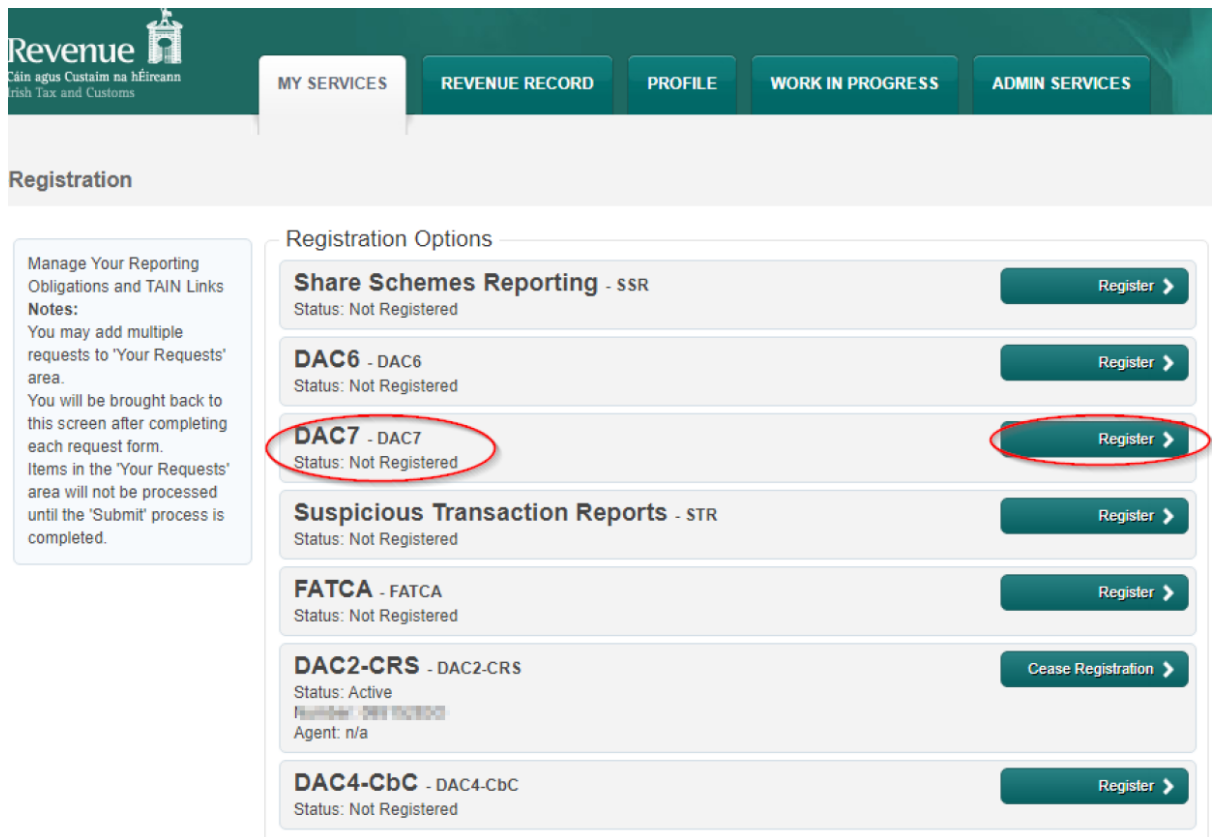


Figure 2: Customer DAC7 registration screen

1.1.3 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.

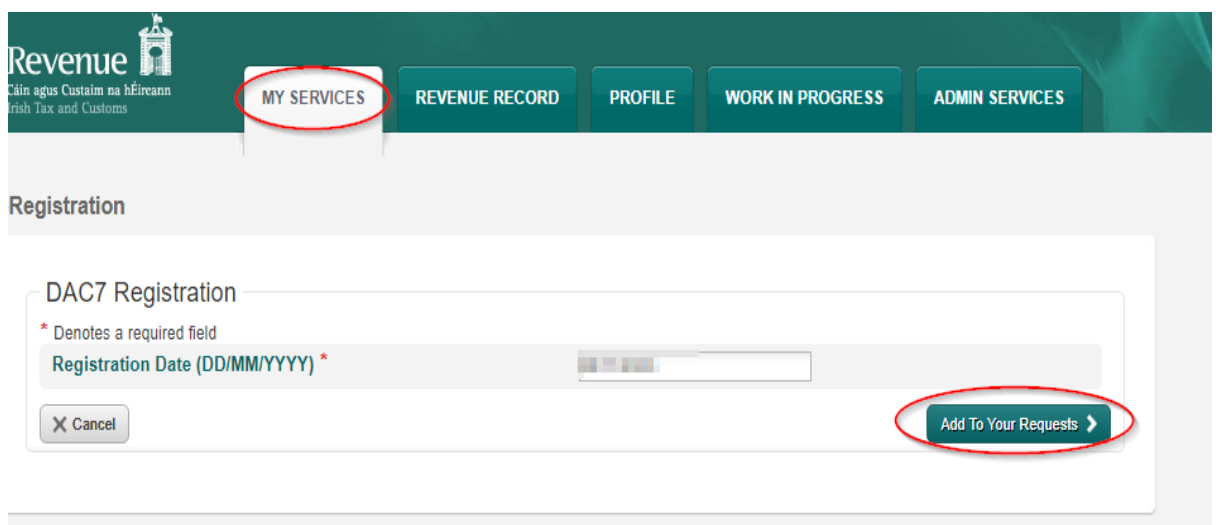


Figure 3: Customer DAC7 registration screen

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

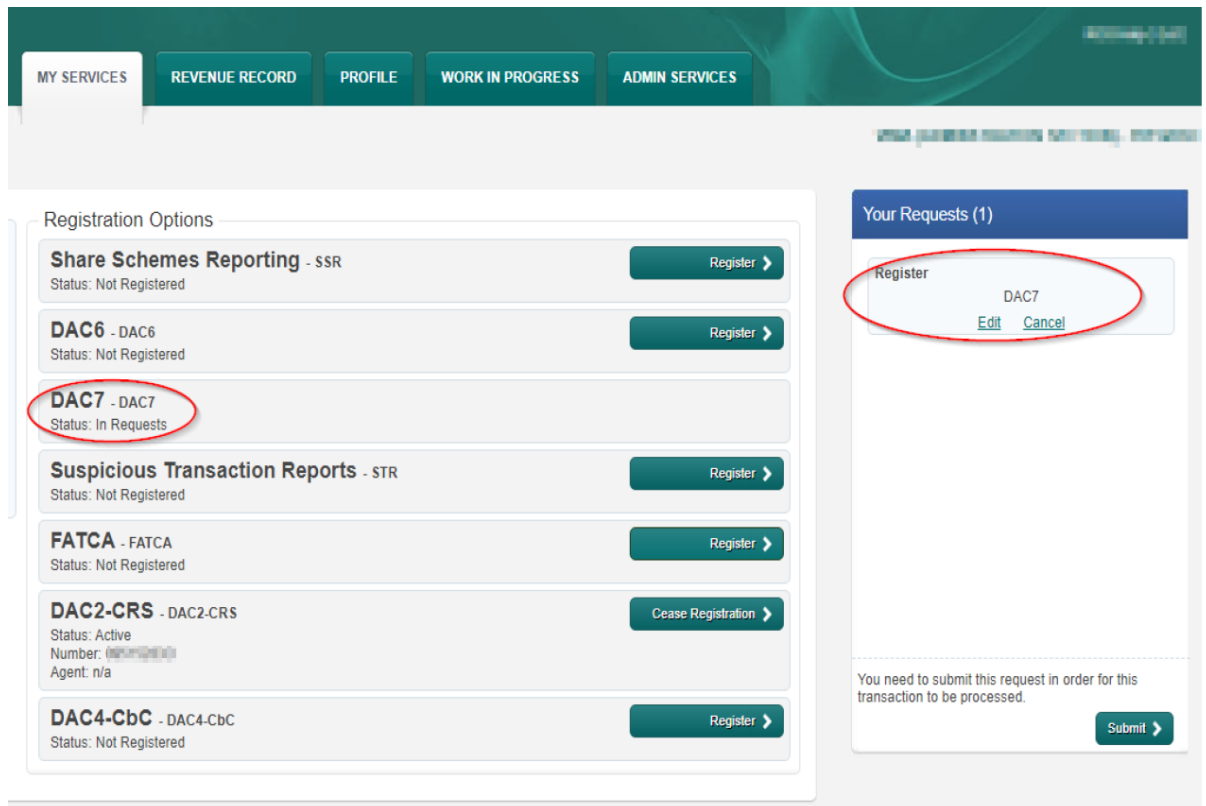


Figure 4: Customer submit registration screen

1.1.5 Click “Sign and Submit”.

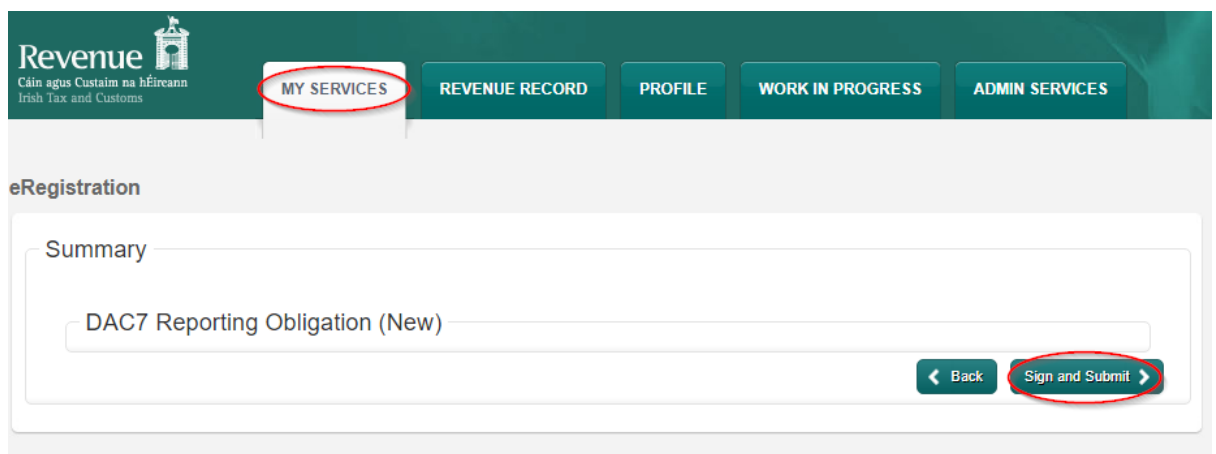


Figure 5: Customer sign and submit registration screen

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

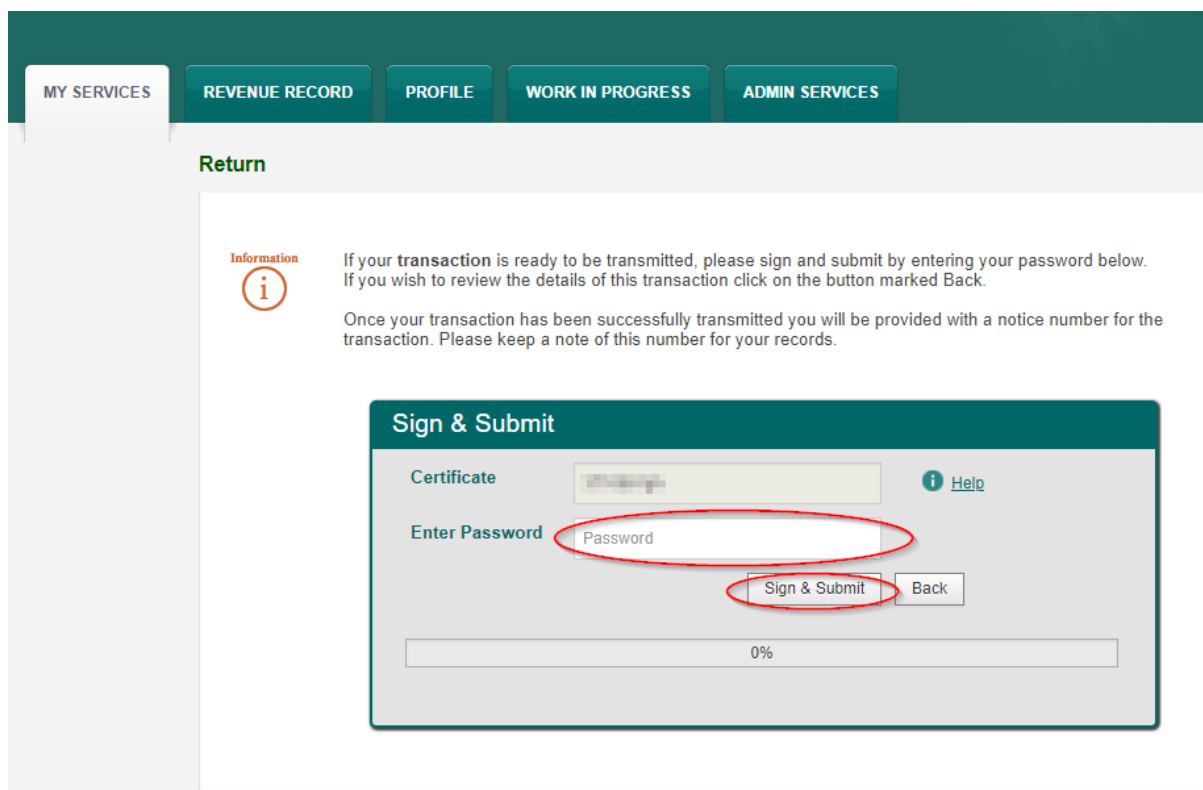


Figure 6: Customer sign and submit password screen

1.1.7 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.

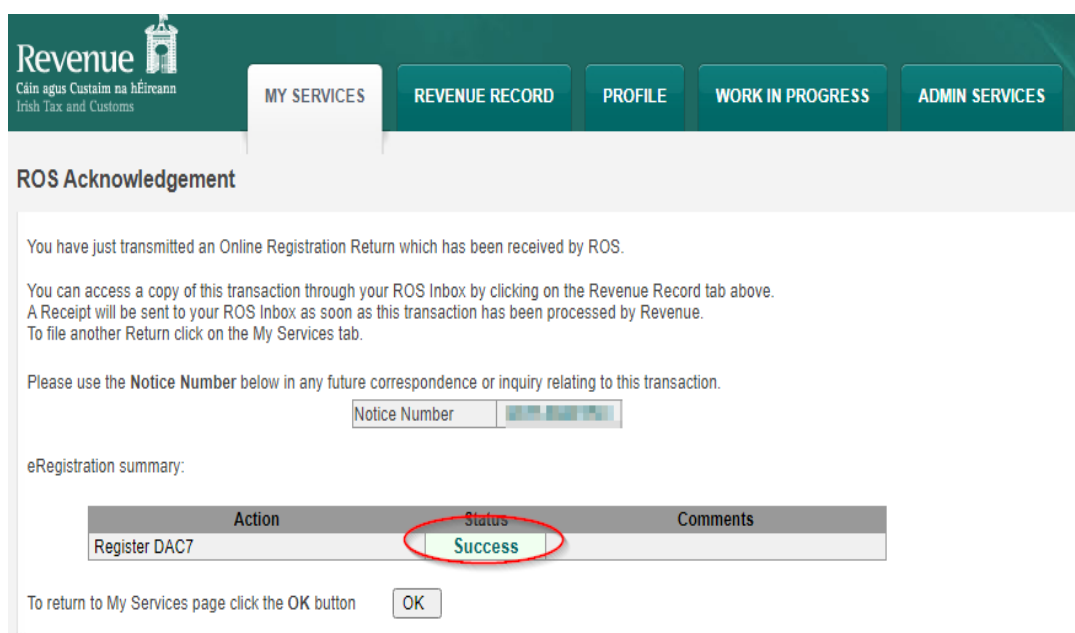


Figure 7: Customer registration confirmation screen

1.1.8 The Customer will receive a new notification in the Revenue Record to confirm the Customer has been registered for a DAC7 Reporting Obligation. Click on the notice number for confirmation of the registration.

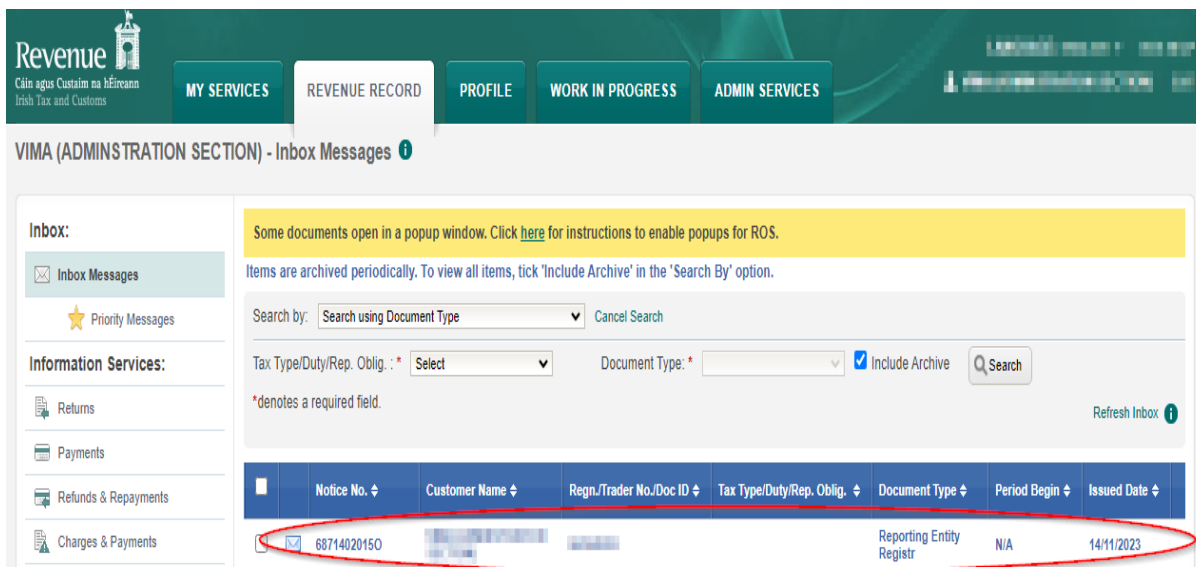


Figure 8: Customer Revenue Record screen

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

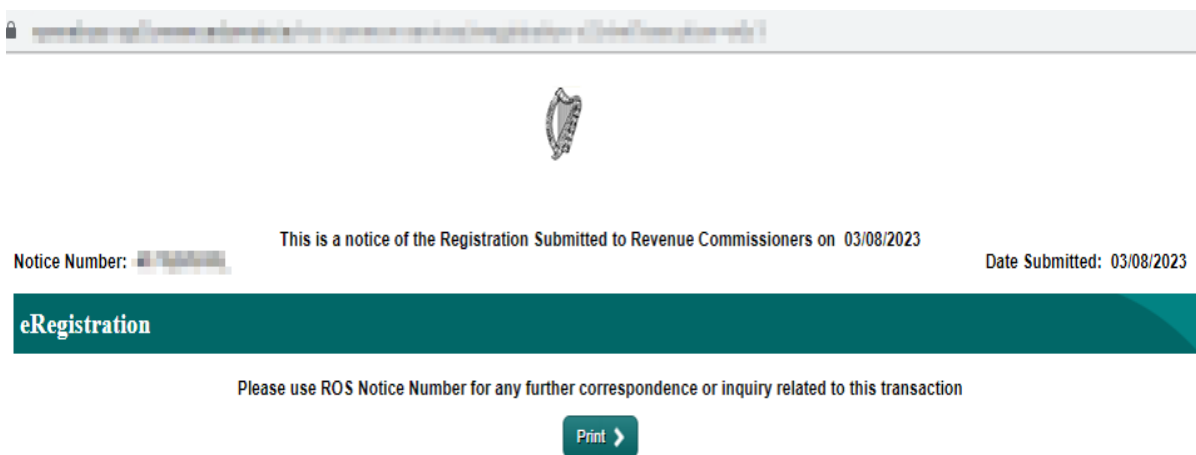


Figure 9: Customer registration confirmation screen

After completion of this process, the Customer should allow up to 3 working days for the DAC7 reporting obligation to be registered.

2 Agents Registering Clients for DAC7

This section is only relevant where the user of the system is an Agent (i.e., filing on behalf of a customer) with a valid National Tax Advisor Identification Number ([TAIN](#)). If the user of the system is a Customer, please refer to [Section 1](#) above.

2.1 Registering an existing Client for a DAC7 Reporting Obligation.

Follow steps 2.1.1 to 2.1.16 to register a DAC7 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.

The screenshot shows the Revenue system interface. At the top, there is a navigation bar with the Revenue logo and several tabs: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is selected and circled in red. Below the navigation bar, the main content area is divided into three sections:

- Find Clients:** This section contains a 'Client Search' area with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. There is a dropdown menu for 'Select a tax type...', an input field for 'Enter registration no.' (circled in red), and a 'Search' button. Below this, there is another 'Search by name' section with an input field for 'Enter surname' (circled in red) and a 'Search' button. To the right, there is a 'Your Client List' section with a 'View Client List' button (circled in red) and an 'Export Client List' button. Below this, there is an 'Or you can display all new clients from a certain date.' section with an 'Enter date' input field and a 'Display' button.
- Manage Tax Registrations:** This section contains a 'Manage Client Registrations' area with radio buttons for 'Tax Registrations' and 'Reporting Obligations'. There is a dropdown menu for 'Select a tax type...', an input field for 'Enter registration no.', an input field for 'Enter name', and a dropdown menu for 'Select tax type...'. Below this, there is a 'Manage' button.
- Register New Revenue Customer:** This section contains three buttons: 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 10: TAIN Services screen

2.1.3 Select “Manage Reporting Obligations” from the Other Services section.

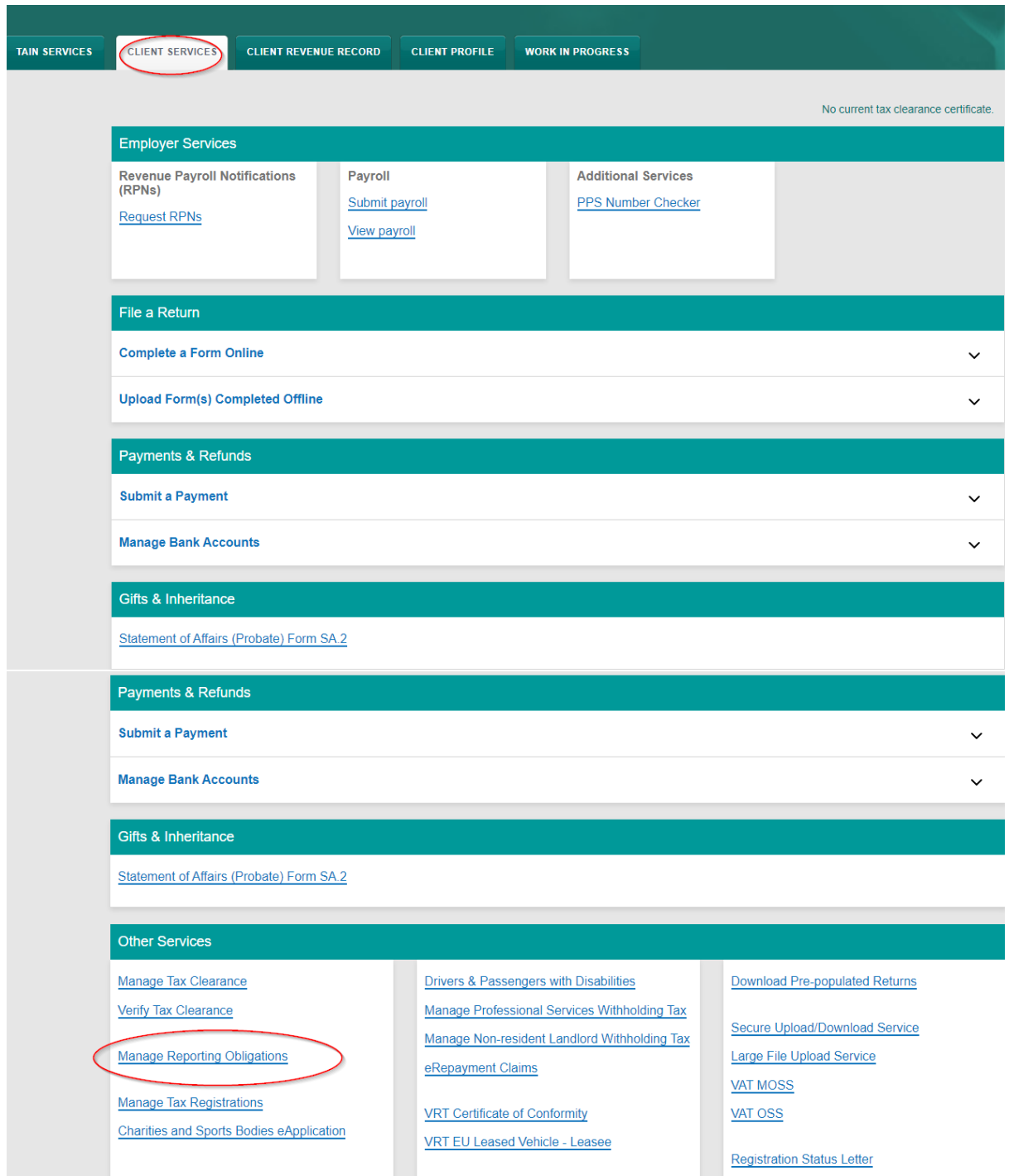


Figure 11: Agent Manage Reporting Obligations screen

2.1.4 Click “Select Action” opposite “DAC7”

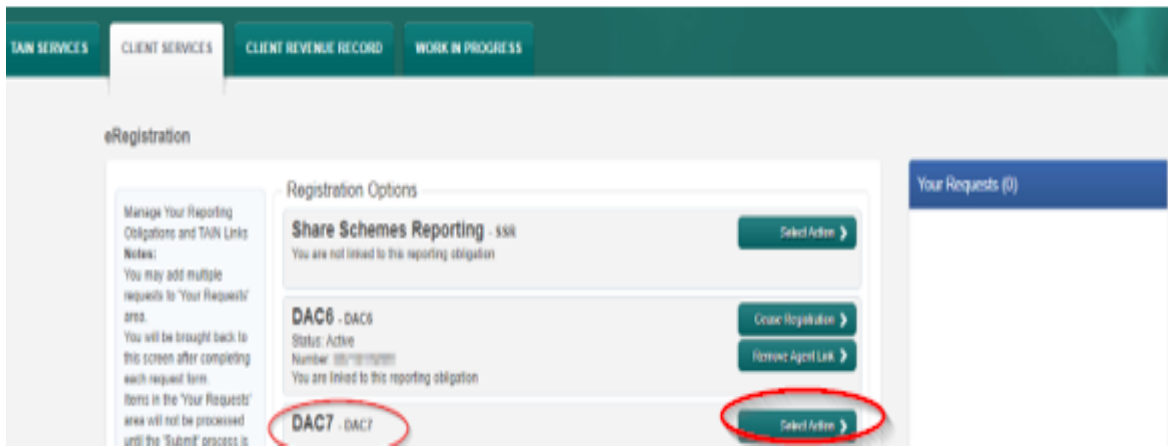


Figure 12: Agent DAC7 registration screen

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 DAC7 Reporting Obligation.

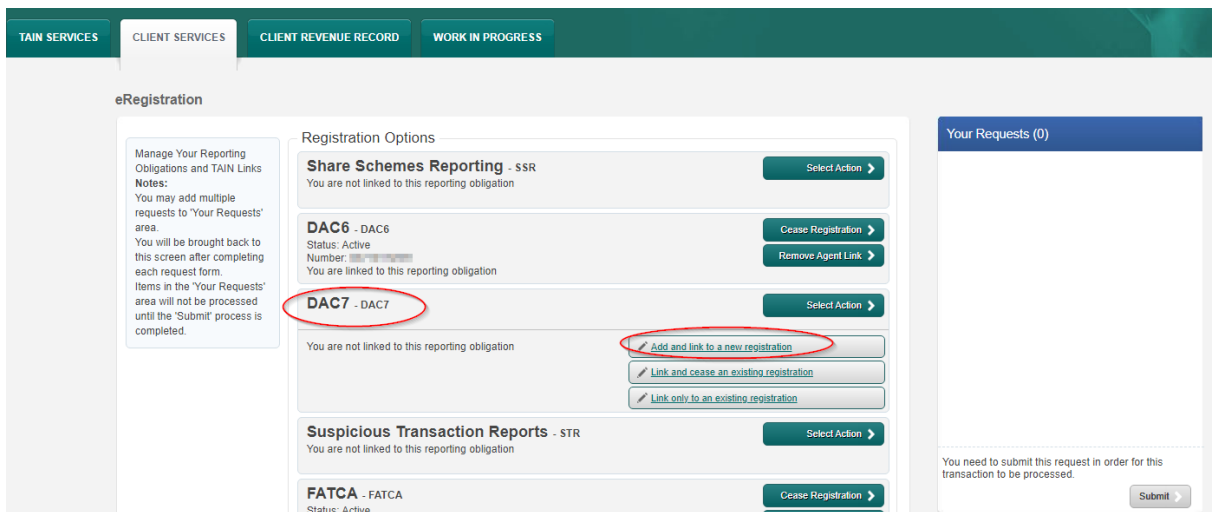


Figure 13: Agent DAC7 registration screen

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

Revenue
Cais agus Custaim na Míreann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Request Confirmation

You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.

[Back](#) [Confirm](#)

Figure 14: Agent DAC7 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”.

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

DAC7 Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

[Cancel](#) [Add To Your Requests](#)

Figure 15: Agent DAC7 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”.


The screenshot shows the 'eRegistration' interface. At the top, there are navigation tabs: TAIN SERVICES, CLIENT SERVICES (selected), CLIENT REVENUE RECORD, and WORK IN PROGRESS. The main content area is titled 'eRegistration' and contains a 'Registration Options' section with several reporting obligations listed: Share Schemes Reporting - SSR, DAC6 - DAC6, DAC7 - DAC7, Suspicious Transaction Reports - STR, FATCA - FATCA, and DAC2-CRS - DAC2-CRS. Each entry has a 'Select Action' button. On the right side, there is a 'Your Requests (1)' panel. Inside this panel, a 'Register' button for 'DAC7' is circled in red. Below the 'Register' button, there are 'Edit' and 'Cancel' links. At the bottom of the 'Your Requests' panel, there is a 'Submit' button, also circled in red. A message below the 'Submit' button states: 'You need to submit this request in order for this transaction to be processed.'

Figure 16: Agent DAC7 submit screen

2.1.9 Selecting “Generate Client Consent Letter” will generate a Consent letter in respect of the registration 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).

The screenshot shows the 'eRegistration' interface. At the top, there are navigation tabs: TAIN SERVICES, CLIENT SERVICES (selected), CLIENT REVENUE RECORD, and WORK IN PROGRESS. The main content area is titled 'eRegistration' and contains a 'Summary' section. The summary shows 'DAC7 Reporting Obligation (New)'. Below the summary, there is a message: 'The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).' Below the message, there is a 'Generate Client Consent Letter' button, circled in red. At the bottom right, there are 'Back' and 'Next' buttons.

Figure 17: Agent generates consent letter



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

DAC7 Reporting Obligation (New)

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

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 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”

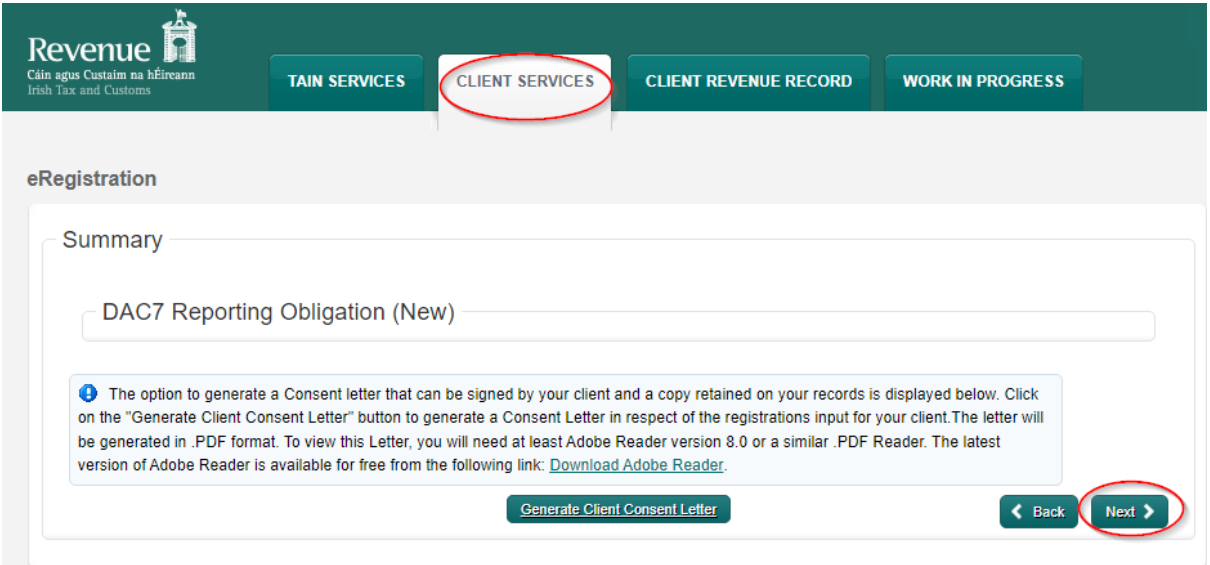


Figure 19: Agent consent letter screen

2.1.11 To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed form in the Agent network/drive. Tick the box “DAC7” 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 DAC7 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 DAC7 Reporting Obligation. Click on the Notice Number for confirmation of the registration.

The screenshot shows the 'Revenue Record' interface. At the top, there are navigation tabs: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. Below this is a search bar for clients. The main area displays a table of notices. The table has columns for 'Notice No.', 'Customer Name', 'Regn./Trader No./Doc ID', 'Mandatory ROS filer', 'Tax Type/Duty/Rep. Oblig.', 'Document Type', 'Period Begin', and 'Issued Date'. Three rows are visible, all with 'TEST NAME' as the customer name and 'No' for the mandatory ROS filer. The 'Document Type' for all is 'Reporting Entity Registr', and the 'Issued Date' is '03/08/2023'. The 'Reporting Entity Registr' and '03/08/2023' are circled in red. Below the table are buttons for 'Archive', 'Export', and 'Print'.

Figure 24: Agent Revenue Record screen

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

The screenshot shows a confirmation screen for a DAC7 registration. At the top, there is a harp icon. Below it, the text reads: 'This is a notice of the Registration Submitted to Revenue Commissioners on 03/08/2023'. To the left, 'Notice Number:' is followed by a blurred number. To the right, 'Date Submitted: 03/08/2023'. Below this is a green header with 'eRegistration'. Underneath, 'DAC7 Reporting Obligation (New)' is displayed. A status box shows 'Status' on the left and 'Success' in green on the right. At the bottom, there is a message: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction' and a green 'Print' button with a right-pointing arrow.

Figure 25: Agent DAC7 registration confirmation screen

After completion of this process, the Agent should allow up to 3 working days for the DAC7 reporting obligation to be registered.

3 Section: Registration as Foreign Platform Operator

Please refer to Section 5.2 of TDM [Part 38-03-31](#) for an overview of Non-EU Platform Operators.

3.1 Registration of a Foreign Platform Operator

3.1.1 Platform Operators who need to register with a qualified jurisdiction to meet their reporting obligations and file their Digital Platform Information (DPI) reports should proceed to the Registration and Confirmation [portal](#).



Figure 26: DAC7 Registration Introduction Screen

3.1.2 Select DAC7

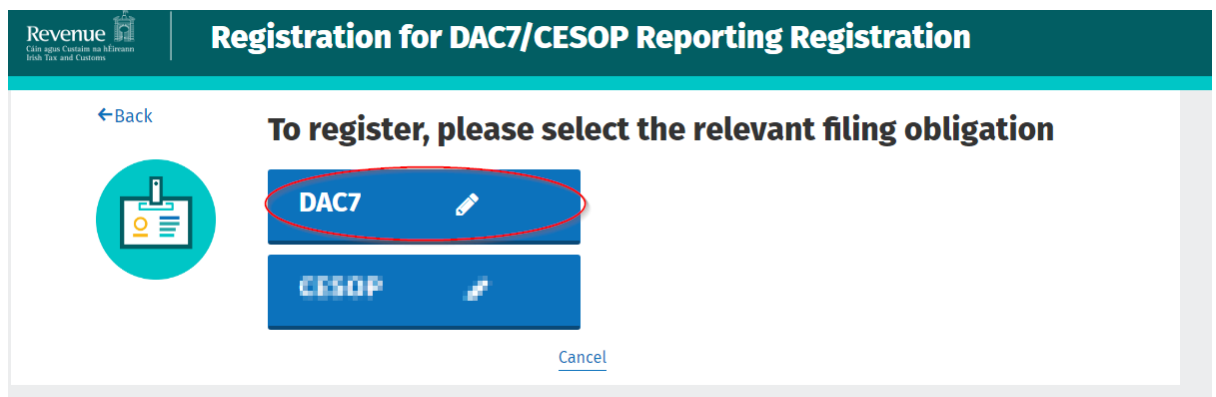
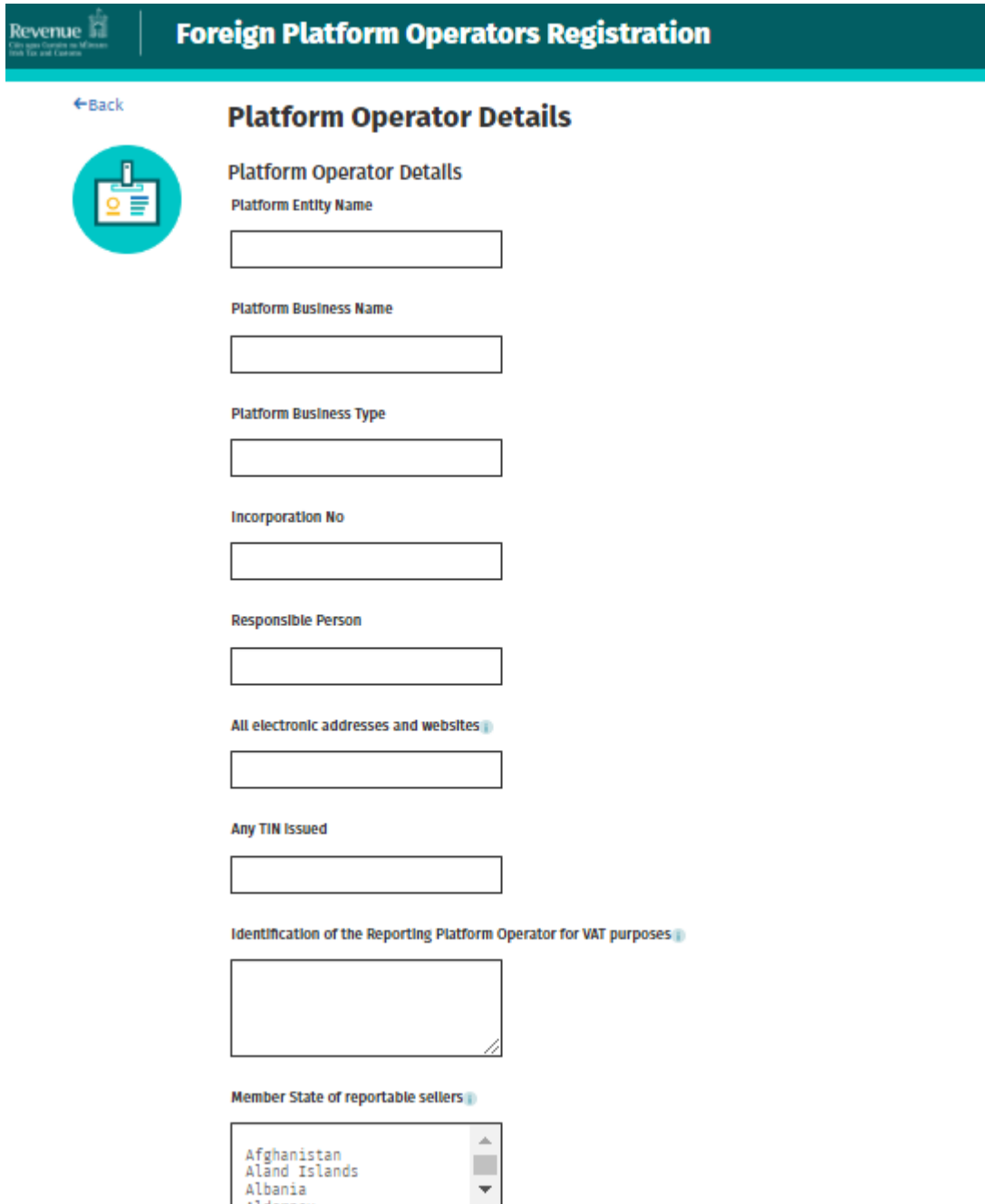


Figure 27: Foreign Platform Operator selection screen

3.1.3 Complete information specific to the registration. Please note each registration requires a unique e-mail address.

3.1.4 Complete Platform Operator Details



Revenue
Chas. J. Donohoe & Co. Chartered Accountants
100, The Arcade, Dublin 2, Ireland

Foreign Platform Operators Registration

[← Back](#)

Platform Operator Details

Platform Operator Details

Platform Entity Name

Platform Business Name

Platform Business Type

Incorporation No

Responsible Person

All electronic addresses and websites [▶](#)

Any TIN issued

Identification of the Reporting Platform Operator for VAT purposes [▶](#)

Member State of reportable sellers [▶](#)

Afghanistan
Aland Islands
Albania
Algeria

Figure 28: Platform Operator Details

3.1.5 Complete address and contact details screens.



Contact Details

Email Address

Confirm Email Address

Phone Number Country Code

Phone Number

Mobile Contact Name

Mobile Number

Continue

[Cancel](#)

Figure 29: Address and contact details screen



Postal Address

Address Line 1

Address Line 2

Address Line 3

Country

Post Code

Figure 30: Postal Address screen

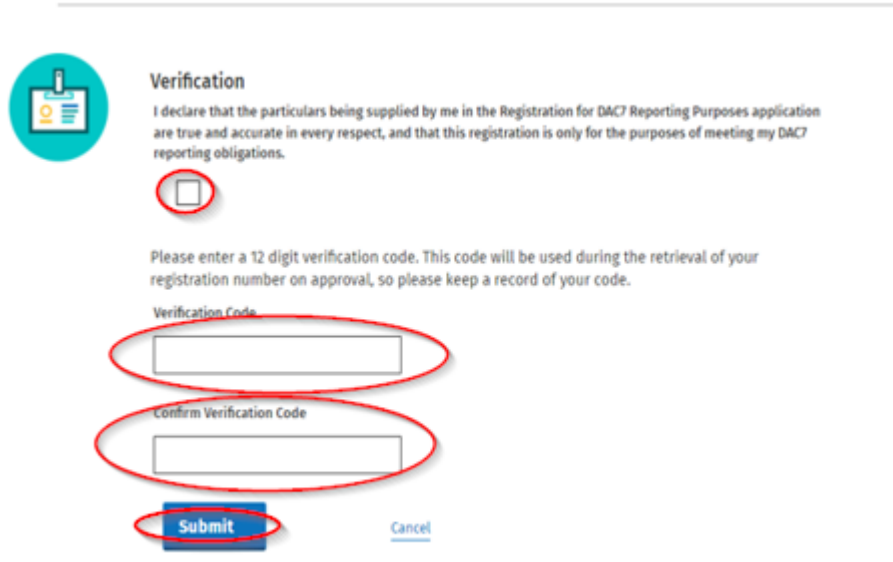
Complete Platform Operator DAC7 Registration Date. Select “Continue”.

Figure 28: Platform Operator Registration Date screen

3.1.6 Following completion of the DAC7 details screens the Customer will be presented with a summary screen. On this summary screen, the Customer will have to verify that they declare the information entered is accurate.

Figure 29: Summary screen

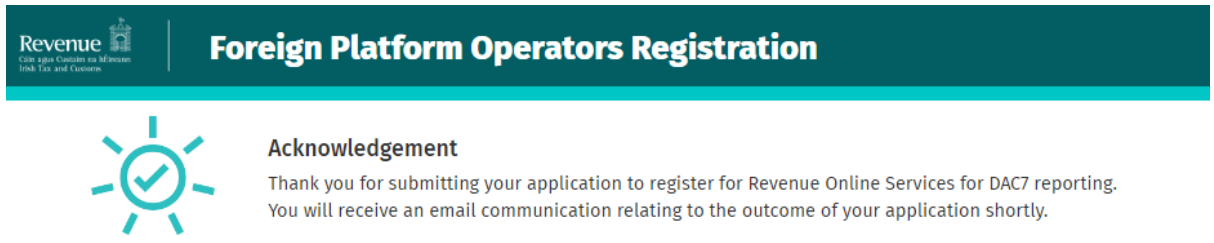
3.1.7 Enter your unique 12-digit code that will allow subsequent verification. Please note it is important to take note of this unique code as it will be required at the confirmation stage of the process. Click the “Submit” button to trigger the approval process.



The screenshot shows a 'Verification' screen. On the left is a circular icon with a document and a checkmark. The main heading is 'Verification'. Below it is a declaration: 'I declare that the particulars being supplied by me in the Registration for DAC7 Reporting Purposes application are true and accurate in every respect, and that this registration is only for the purposes of meeting my DAC7 reporting obligations.' A small square checkbox is circled in red. Below this is the instruction: 'Please enter a 12 digit verification code. This code will be used during the retrieval of your registration number on approval, so please keep a record of your code.' There are two input fields: 'Verification Code' and 'Confirm Verification Code', both circled in red. At the bottom, there is a blue 'Submit' button and a 'Cancel' link, both also circled in red.

Figure 30: Verification Screen

3.1.8 Acknowledgement Screen



The screenshot shows an 'Acknowledgement' screen. At the top is a dark teal header with the Revenue logo on the left and the text 'Foreign Platform Operators Registration' in white. Below the header is a circular icon with a checkmark and radiating lines. The main heading is 'Acknowledgement'. Below it is the text: 'Thank you for submitting your application to register for Revenue Online Services for DAC7 reporting. You will receive an email communication relating to the outcome of your application shortly.'

Figure 31: Acknowledgement Screen

3.1.9 Following successful approval an e-mail will issue with the system password. The Customer can then obtain their registration number by returning to the [registration screen](#). Click “Confirm”.

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RIS Tax and Customs

Registration for DAC7/CESOP Reporting Registration

This service is to allow platform operators or payment service providers who need to report in order to meet their reporting obligations, to register for Revenue Online Service (ROS) to file their Digital Platform Information (DPI) and CESOP reports.

Register

Provide information to allow us process your application. You will need

- Basic Organisation identification information.
- Contact Details for Responsible Officer.
- Any previous tax reference numbers used, Tax ID.

Register here for FPOs such as DAC7/CESOP

Register

Confirm

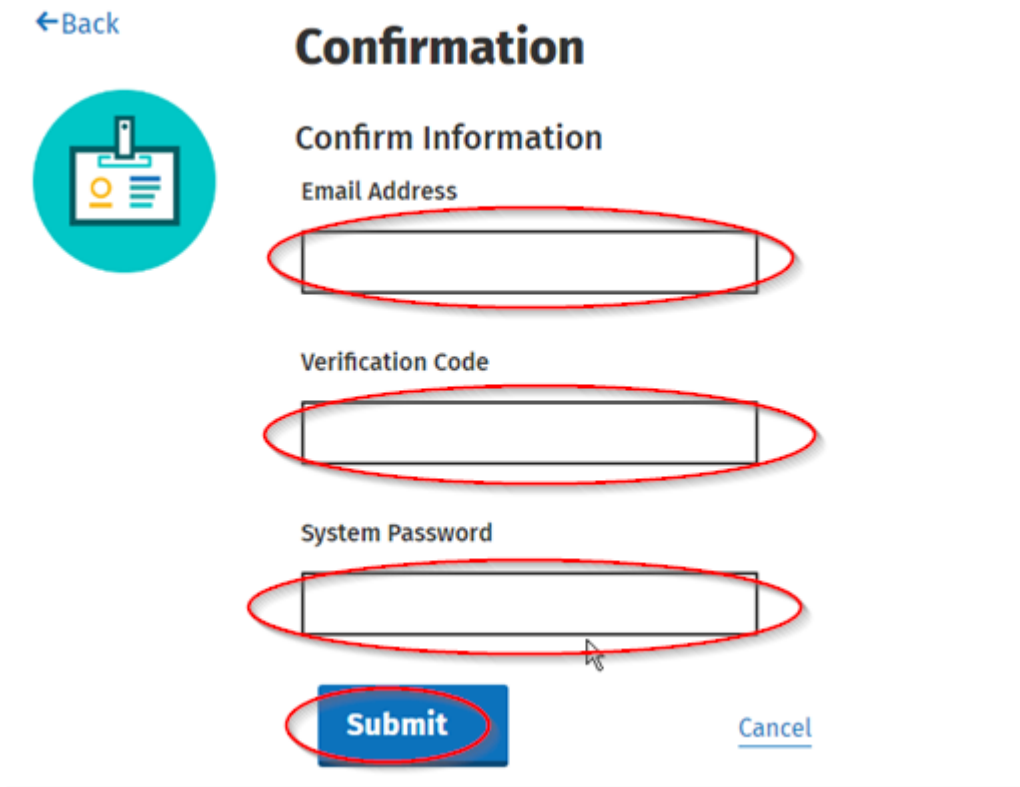
Confirm your registration and gain access to Revenue Online Services (ROS). You will need:

- Storage space on this device. You will be asked to download your ROS digital certificate to this device.
- A System Password we will send to you via email.
- Your 12 digit verification code. This is the code that you provided when completing the registration process.

Confirm

Figure 32: Confirmation Screen

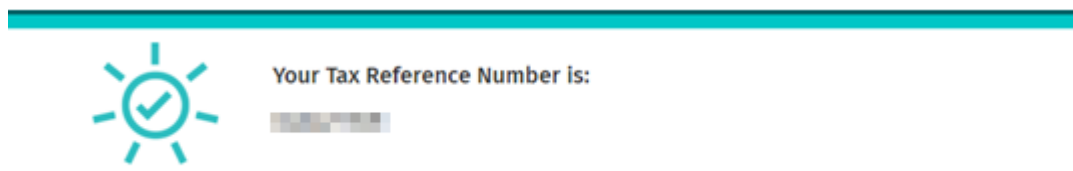
3.1.10 Enter the email address, the 12-digit verification code and the system password. Click “Submit”.



The image shows a web interface for a confirmation step. At the top left is a blue arrow pointing left with the text "Back". Below it is a circular teal icon containing a white document with a yellow checkmark. The main heading is "Confirmation" in bold black text. Underneath is the sub-heading "Confirm Information". There are three input fields, each with a red oval highlight: "Email Address", "Verification Code", and "System Password". At the bottom, there is a blue "Submit" button with a red oval highlight and a blue "Cancel" link.

Figure 33: Confirmation Screen

3.1.11 After successfully completing the confirmation screen the Customer will be issued with a Tax Reference Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA). The Customer may then use this number, and instructions within their approval email, to obtain and download a [ROS Certificate](#) to fulfil their filing obligations for DAC7.

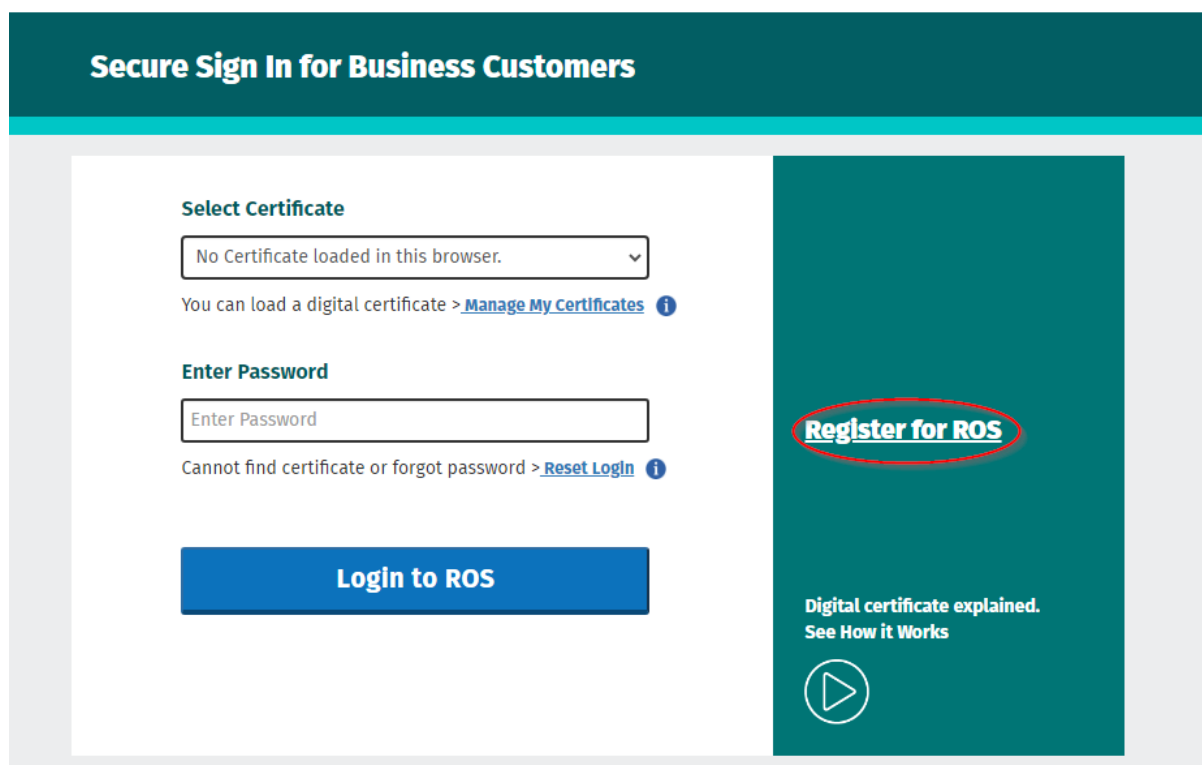


The image shows a success screen. On the left is a teal sun icon with a white checkmark inside. To the right of the icon is the text "Your Tax Reference Number is:" followed by a blurred grey box representing the number.

Figure 34: Tax Reference Number screen

4 ROS Registration

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



The screenshot shows a web page titled "Secure Sign In for Business Customers". The page is divided into two main sections. The left section is a white form area with a teal header. It contains a "Select Certificate" dropdown menu with the text "No Certificate loaded in this browser." and a downward arrow. Below this is a link: "You can load a digital certificate > [Manage My Certificates](#) ⓘ". The next section is "Enter Password" with a text input field containing "Enter Password". Below the input field is a link: "Cannot find certificate or forgot password > [Reset Login](#) ⓘ". At the bottom of the form is a large blue button labeled "Login to ROS". The right section is a teal sidebar with a white border. It features a red oval around the text "Register for ROS". Below this is the text "Digital certificate explained. See How it Works" and a play button icon.

Figure 35 Ros Registration Form

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

4.1 AEOI Contact details

For queries relating to registering a Reporting Obligation, please contact Revenue:

- Via [MyEnquiries](#), selecting AEOI (Automatic Exchange of Information) and DAC7.
- Or by Telephone at +353 1 7383652
- All information for Digital Platform Operators who have a reporting obligation for DAC7 is available through our dedicated [webpage](#) on revenue.ie.

5 Customer Submitting DAC 7 Returns

Returns can be submitted via ROS online, XML or [API](#). The following section details how Customers upload DAC 7 returns on ROS.

Section 5.1 details uploading XML DAC 7 returns, 5.2 details using DAC 7 online forms, Section 5.3 Nil DAC 7 returns, Section 5.4 amending DAC 7. Please refer to OECD issued DAC7 [schema](#).

5.1 Customer Submitting XML DAC 7 Return

For efficient processing, it is recommended that individual DAC 7 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. If the file exceeds this, it must be split into separate files.

5.1.1 Customer logs on to ROS, under My Services, select “Complete a Form Online”.

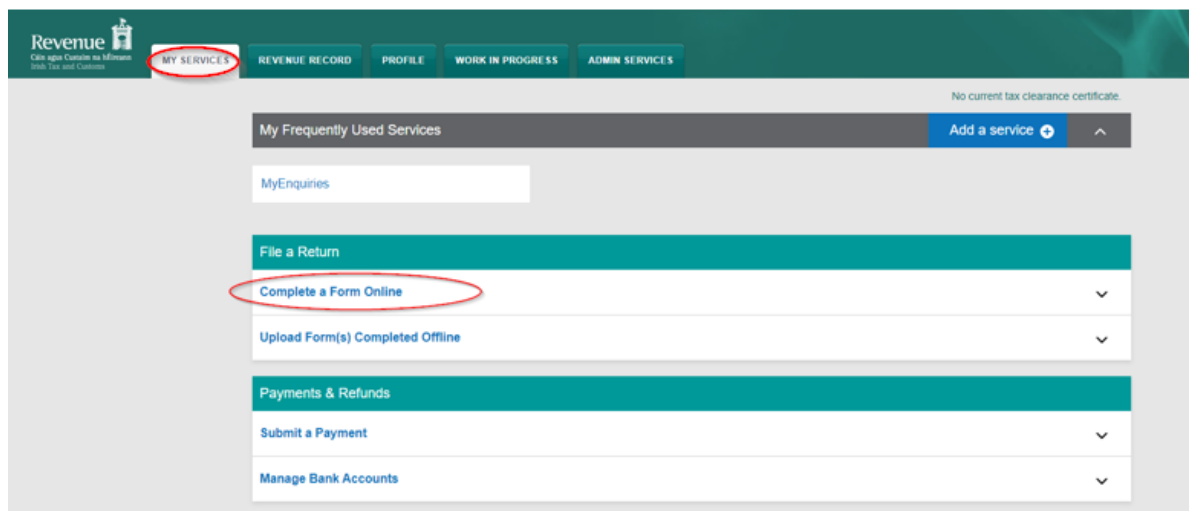


Figure 36: Customer complete a form online.

5.1.2 Select a Reporting Obligation, Choose “DAC7”. Click “Submit”.

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

Tax Registrations Reporting Obligations

Upload Form(s) Completed Offline

Figure 37: Customer upload return screen

5.1.3 Click XML file upload and then “Next”

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Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload Online Form

[← Back](#) [Save](#)

Figure 38: Online Form

5.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

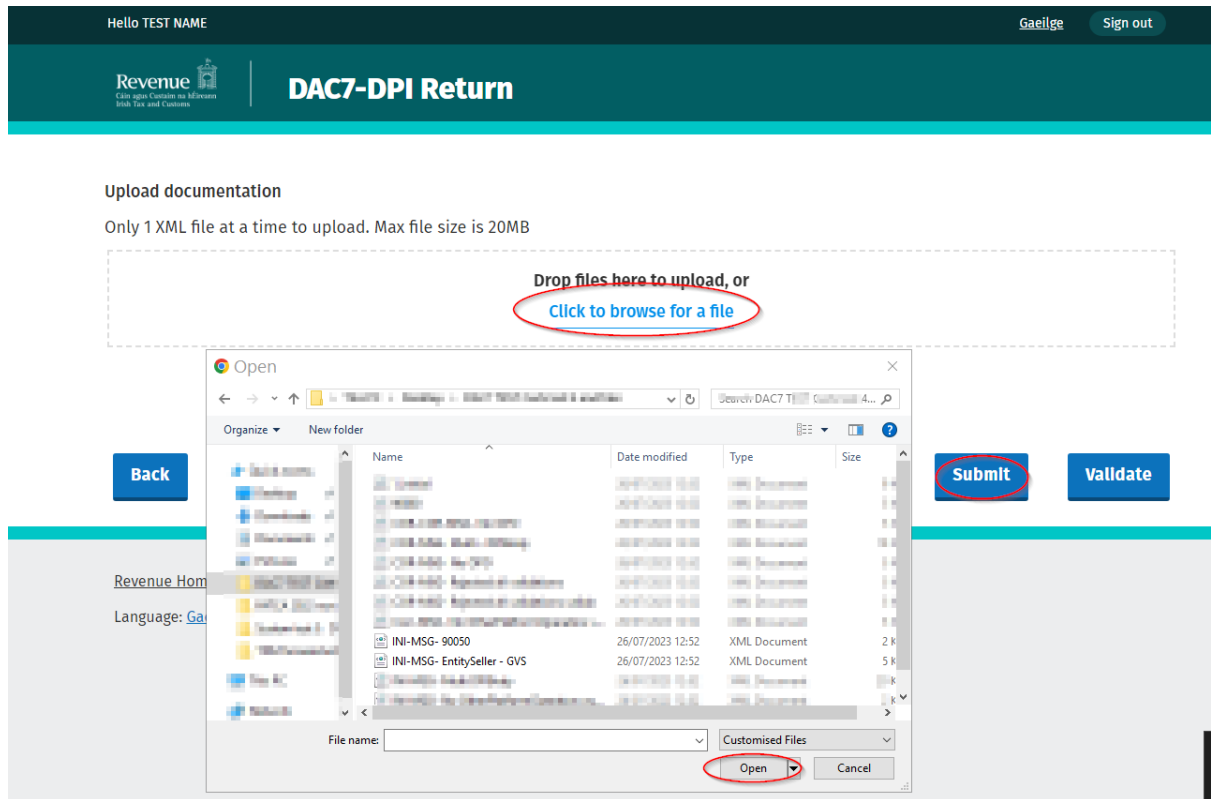


Figure 39: Select file screen

5.1.5 Enter ROS password and click “Sign and Submit”.

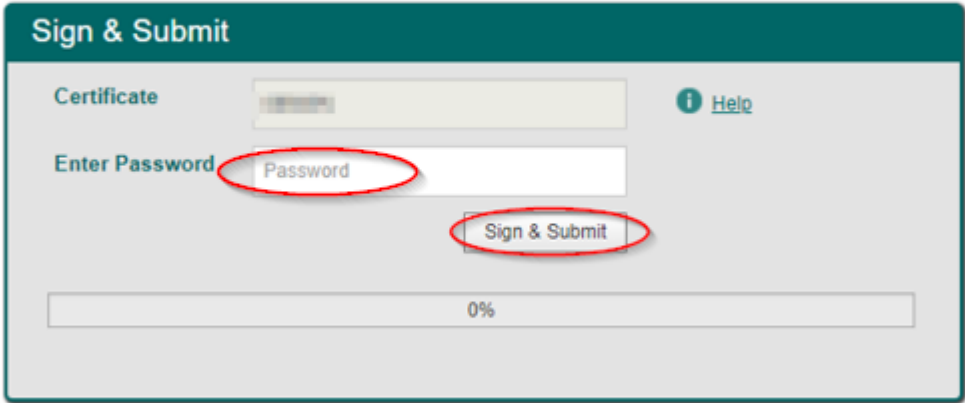


Figure 40: Sign and Submit

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

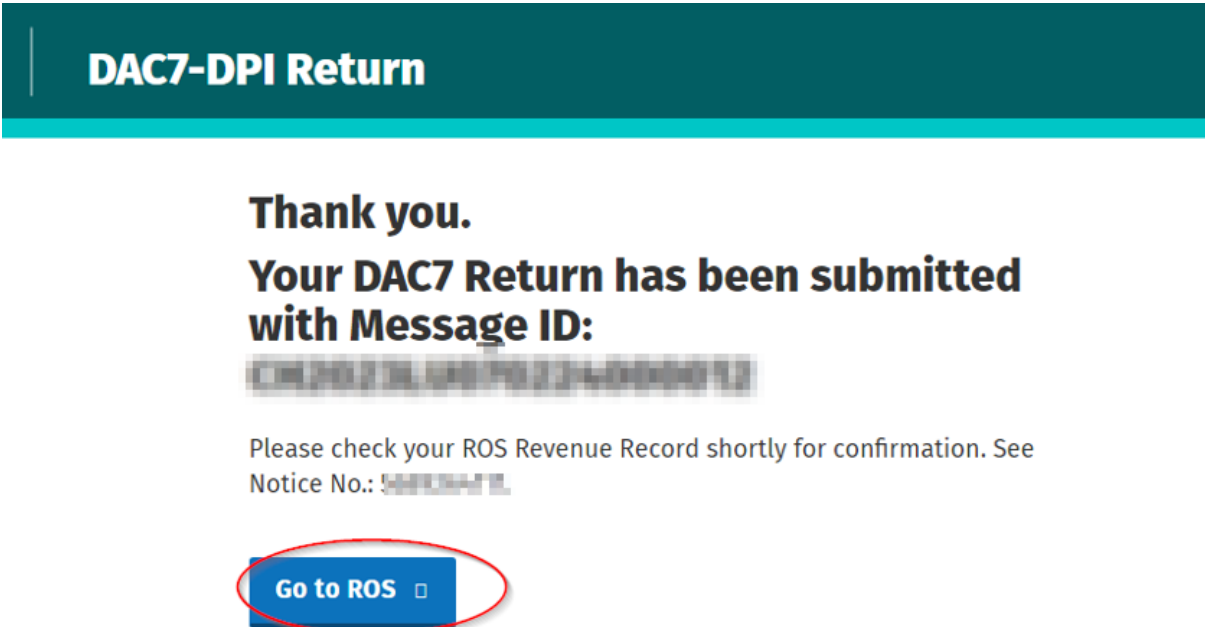


Figure 41: Confirmation screen

5.1.7 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.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The user is logged in as 'TEST AGENT'. The main content area is titled 'TEST NAME - Inbox Messages'. It features a search bar with 'Search using Document Type' selected, and filters for 'Tax Type/Duty/Rep. Oblig.' and 'Document Type'. A table lists messages with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. A red circle highlights the first row, which has 'DAC7' in the Tax Type/Duty/Rep. Oblig. column and '23/08/2023' in the Issued Date column. The interface also includes a sidebar with 'Information Services' and 'Overview' options.

| | Notice No. | Customer Name | Regn./Trader No./Doc ID | Tax Type/Duty/Rep. Oblig. | Document Type | Period Begin | Issued Date |
|--------------------------|------------|---------------|-------------------------|---------------------------|---------------|--------------|-------------|
| <input type="checkbox"/> | [REDACTED] | [REDACTED] | [REDACTED] | DAC7 | DAC7 RETURN | N/A | 23/08/2023 |
| <input type="checkbox"/> | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| <input type="checkbox"/> | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| <input type="checkbox"/> | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| <input type="checkbox"/> | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

Figure 42: Customer Revenue Record screen

5.1.8 Acknowledgement screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oeecd:ties:dpi:v1" xmlns:ns2="urn:oeecd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic:[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 43: Customer DAC7 status screen

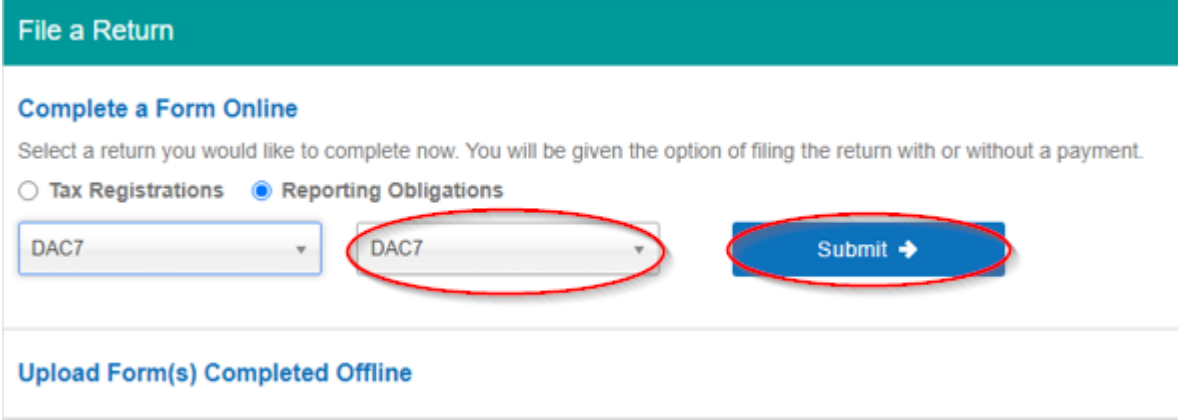
As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. Where a DAC7 file submission fails, the on-screen notification will highlight the location and description of the issue. When this message appears, return to My Services screen to rectify the issues outlined and re-submit the xml file following correction.

5.2 Customer Submitting Online DAC7 Form

Multiple submissions of the DAC7 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](#)

5.2.1 Customer logs on to ROS, under “Complete a Form On-Line” select “DAC7” from the dropdown list. Click “Submit”.



File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

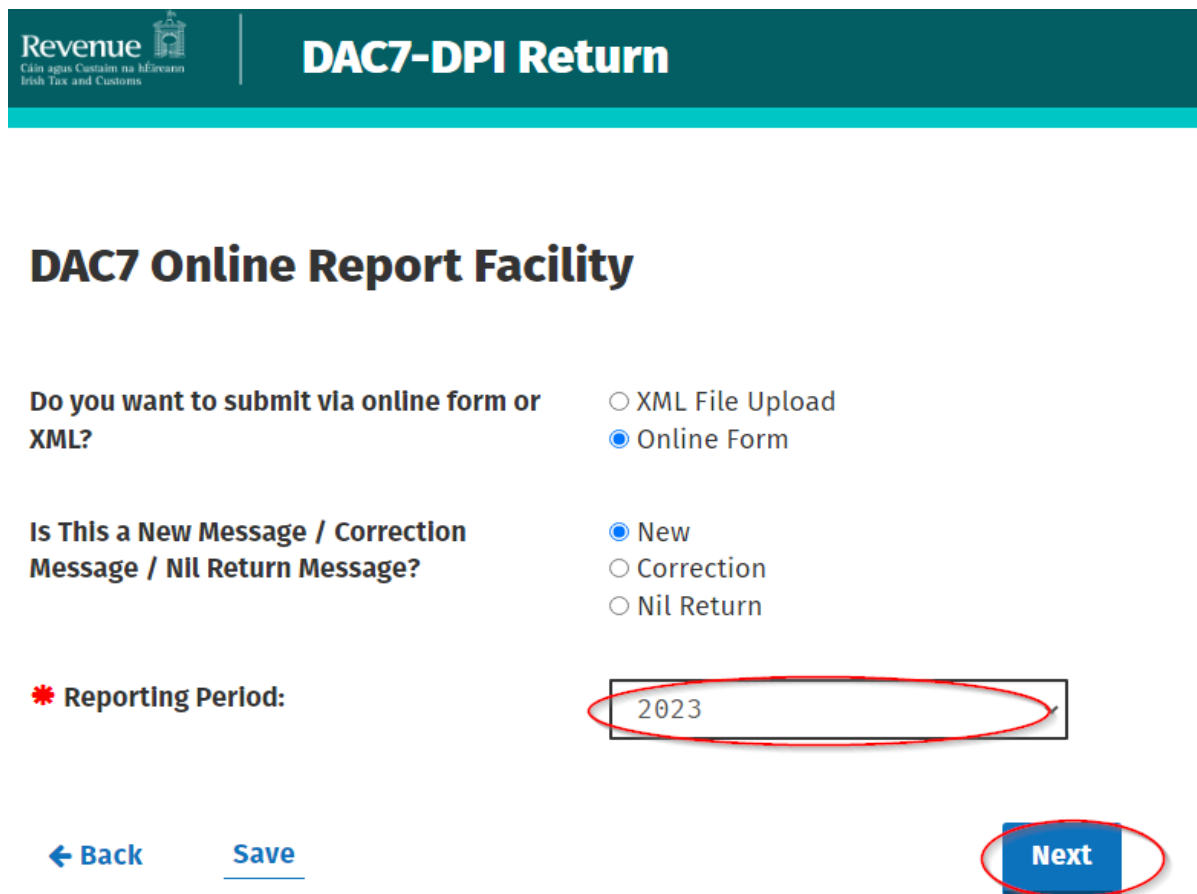
Tax Registrations Reporting Obligations

DAC7 DAC7 Submit →

Upload Form(s) Completed Offline

Figure 44: Customer File a DAC7 return submit screen

5.2.2 Select “New”, enter the Reporting Period of the return. Click “Next”



Revenue
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Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

*** Reporting Period:**

[← Back](#) [Save](#) [Next](#)

Figure 45: DAC 7 online report facility

5.2.3 Platform Operator Page will display. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory.

Some fields can be repeated. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly. Document Reference Ids are required by the [schema](#).







However, if they are not provided Revenue will generate Doc Ref Ids for Reporting Platform Operator and for Assumed Platform Operator.

5.2.4 Complete all relevant sections and click “Next”.

Platform Operator

| | | |
|---|--|--|
| Doc Ref ID (Document Reference Id) | <input type="text"/> | |
| Residence | <input type="text" value="Please Select"/> | <input data-bbox="1193 591 1233 629" type="button" value="+"/> |
| ⓘ * TIN (Tax Identification Number) | <input type="text"/> | <input data-bbox="1193 680 1233 719" type="button" value="+"/> |
| | <b style="color: red;">This is a required field. | |
| Issued By | <input type="text" value="Please Select"/> | |
| TIN Unknown | <input type="checkbox"/> Unknown | |

| | | |
|--|--|--|
| ⓘ IN (Identification Number) | <input type="text"/> | <input data-bbox="1193 1075 1233 1113" type="button" value="+"/> |
| Issued By | <input type="text" value="Please Select"/> | |
| IN (Identification Number) Type | <input type="text" value="Please Select"/> | |

| | | |
|--|---------------------------------------|---|
|  VAT | <input type="text"/> | |
|  * Name | <input type="text"/> |  |
| | This is a required field. | |
|  Platform Business Name | <input type="text"/> |  |
|  Nexus | <input type="text" value="RPONEX_1"/> | |

Address (#1)

| | |
|--------------------|--|
| Legal Address Type | <input type="text" value="OECD_304"/> |
| * Country Code | <input type="text" value="Please Select"/> |
| | Country Code must be selected. |
| Street | <input type="text"/> |

At least one address of the Reporting Platform Operator must represent the “Registered Office Address”: its Legal Address Type must be “OECD304”

| | |
|----------------------|----------------------------------|
| Building ID | <input type="text"/> |
| Suite ID | <input type="text"/> |
| Floor ID | <input type="text"/> |
| District Name | <input type="text"/> |
| POB (Place of Birth) | <input type="text"/> |
| * City | <input type="text"/> |
| | <i>This is a required field.</i> |
| Post Code | <input type="text"/> |
| Country | <input type="text"/> |
| Address Free | <input type="text"/> |

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)



Figure 46: Platform Operator Page

If the reportable seller’s TIN is not known, the filer should tick the box beside “unknown”.

TIN (Tax Identification Number) 
This is a required field.

Issued By

TIN Unknown Unknown

Figure 47: Tax Identification Number

5.2.4 One or many Other Platform Operators can be added as Assumed Platform Operators. A filer can add or remove them by clicking the plus (+) or minus (-) buttons accordingly.

The details of the Assumed Platform Operators added are the Platform Operators the Reportable Platform Operator are assuming responsibility for in this return.

User can click the “Next” button and Reporter Seller page will be shown. The user can click “Back” or “Save” at any stage.

Assumed Platform Operator

Add Assumed Other Platform Operator



[← Back](#)

[Save](#)

[Next](#)

Figure 48: Platform Operators


5.2.5 The user can add and remove reportable sellers for “New” submission type. At least one reportable seller is required.


The user must select between Entity and Individual for the Reportable Seller Type.

The screenshot shows the top section of the DAC7-DPI Return interface. It features a dark teal header with the Revenue logo and the text "DAC7-DPI Return". Below the header, there are three main elements: a button labeled "Add Reportable Seller" with a plus icon, a button labeled "Remove Reportable Seller (#1)" with a minus icon, and a dropdown menu labeled "Reportable Seller Type". To the right of the dropdown menu, there are two radio button options: "Entity" (which is selected) and "Individual".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Add Reportable Seller 

Remove Reportable Seller (#1) 

Reportable Seller Type





Entity
 Individual

Figure 49: Reportable Seller Type

5.2.6 If Entity is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

DAC7-DPI Return

| | |
|--|--|
| <u>Add Reportable Seller</u> |  |
| <u>Remove Reportable Seller (#1)</u> |  |
| Reportable Seller Type | <input checked="" type="radio"/> Entity <input type="radio"/> Individual |
| Organisation Party Type | |
| Doc Ref ID (Document Reference Id) | <input type="text"/> |
| Residence | <input type="text" value="Please Select"/>  |
| ⓘ * TIN (Tax Identification Number) | <input type="text"/>  |
| Issued By | <input type="text" value="Please Select"/> |

TIN Unknown

 Unknown

| | | |
|---------------------|--|----------------|
| ⓘ IN | <input type="text"/> | + |
| Issued By | <input type="text" value="Please Select"/> | |
| IN Type | <input type="text" value="Please Select"/> | |
| VAT | <input type="text"/> | |
| * Name | <input type="text"/> | + |

Address (#1)+

| | |
|-----------------------------|--|
| Legal Address Type | <input type="text" value="OECD_304"/> |
| * Country Code | <input type="text" value="Please Select"/> |
| Street | <input type="text"/> |
| Building ID | <input type="text"/> |
| Suite ID | <input type="text"/> |
| Floor ID | <input type="text"/> |
| District Name | <input type="text"/> |
| POB (Place of Birth) | <input type="text"/> |
| * City | <input type="text"/> |
| Post Code | <input type="text"/> |
| Country | <input type="text"/> |
| Address Free | <input type="text"/> |




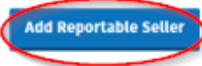

| | | |
|---|--|---|
| Platform Business Name | <input type="text"/> |  |
| Nexus | <input type="text" value="Please Select"/> | |
| <hr/> | | |
| Financial Identifier | | |
| Identifier | <input type="text"/> |  |
| Account Holder Name | <input type="text"/> | |
| Other Info | <input type="text"/> | |
| Permanent Establishment | <input type="text" value="Please Select"/> |  |
| Relevant Activities | | |
| <input type="checkbox"/> Immovable Property | <input type="checkbox"/> Personal Services | |
| <input type="checkbox"/> Sale of Goods | <input type="checkbox"/> Transportation Rental | |
| ← Back | Save |   |

Figure 50: Entity Selected Reportable Seller

5.2.7 If Individual is selected, below options will display.

Complete all relevant sections. Users can select “Add reportable seller” or Click “Submit”.

Revenue
Cinn abun Cúrsaín na hÉireann
1998 Tax and Customs
DAC7-DPI Return

Add Reportable Seller

Remove Reportable Seller (#1)

Reportable Seller Type

Person Party Type

Doc Ref ID (Document Reference Id)

* Residence

i * TIN (Tax Identification Number)

Issued By

+

-

Entity
 Individual

Please Select
v
+

This is a required field.

Please Select
v
+

This is a required field.

TIN Unknown

 Unknown

VAT

Address (#1)

Legal Address Type

OECD_301

* Country Code

Please Select

Street

Building ID

Suite ID

Floor ID

District Name

POB (Place of Birth)

* City

Post Code

Country

Address Free

Preceding Title (#1)



Title



* First Name

This is a required field.

Middle Name



| | |
|-----------------------------|---|
| City SubEntity | <input type="text"/> |
| Birth Country Code | <input type="text" value="Please Select"/> |
| Former Country Name | <input type="text"/> |
| Financial Identifier | |
| Identifier | <input type="text"/> <input type="button" value="+"/> |
| Account Holder Name | <input type="text"/> |
| Other Info | <input type="text"/> |

Relevant Activities

| | |
|---|--|
| <input type="checkbox"/> Immovable Property | <input type="checkbox"/> Personal Services |
| <input type="checkbox"/> Sale of Goods | <input type="checkbox"/> Transportation Rental |

[← Back](#) [Save](#)

Figure 51: Reportable Seller Type as Individual

5.2.8 Relevant Activities

At least one type of Relevant Activities must be provided. All mandatory fields are marked with a red Asterix *.

If “Immovable Property” is selected for Relevant Activities a filer can enter data in relation to the rental of immovable property. Details can be entered for Immovable Property Consideration, Number of Activities, Fees and Taxes.

If “Personal Services” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Personal Services Consideration, Number of Activities, Fees and Taxes.

If “Sale of Goods” is selected for Relevant Activities, Reportable Seller Relevant Activity Details can be entered for Consideration, Number of Activities, Fees and Taxes.

If “Transportation Rental” is selected for Relevant Activities, Consideration, Number of Activities, Fees and Taxes.

Relevant Activities Immovable Property Personal Services Sale Of Goods Transportation Rental

Figure 52: Relevant Activities

5.2.9 Select Submit**Relevant Activities** Immovable Property Personal Services Sale of Goods Transportation Rental[← Back](#)[Save](#)[Add Reportable Seller](#)[Submit](#)

Figure 53: Relevant Activities Submit and Add Reportable Seller

5.2.10 If there are no validation errors, the user will be redirected to the acknowledgement page where the Notice number is presented.

Revenue
Cuidim again Contain to Míreann
Irish Tax and Customs

DAC7-DPI Return

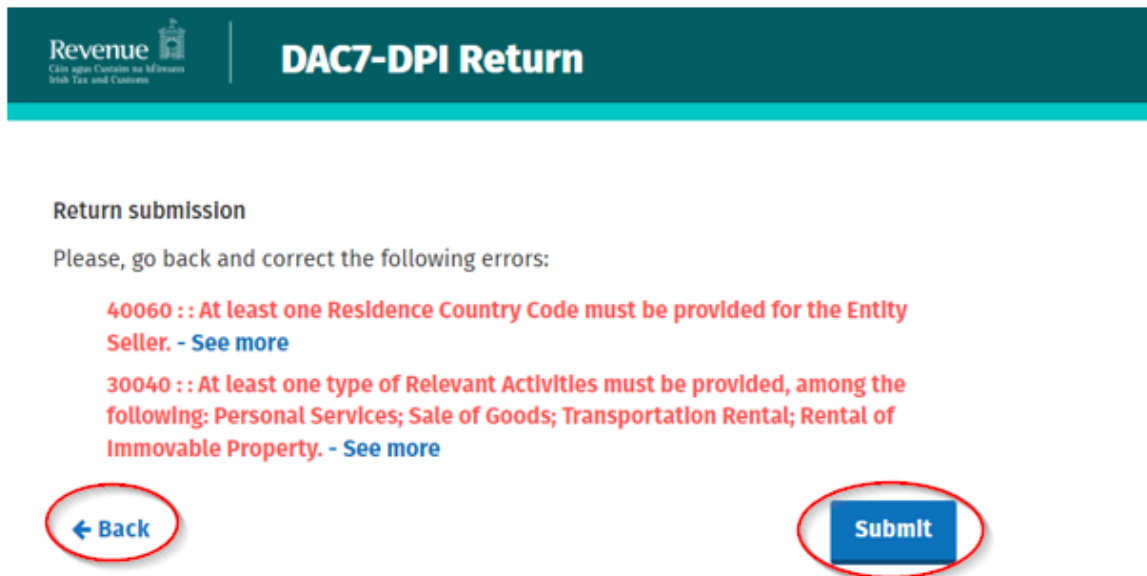
Thank you.
Your DAC7 Return has been submitted
with Message ID: 3023M5395

Please check your ROS Revenue Record shortly for confirmation. See
Notice No.: 3023M5395

[Go to ROS](#)

Figure 54: Acknowledgement Page Message ID

If the Online Form contains validation errors the below page will be display



Revenue
Cais agair Coimisiún na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Return submission

Please, go back and correct the following errors:

- 40060 :: At least one Residence Country Code must be provided for the Entity Seller. - See more**
- 30040 :: At least one type of Relevant Activities must be provided, among the following: Personal Services; Sale of Goods; Transportation Rental; Rental of Immovable Property. - See more**

[← Back](#) [Submit](#)

Figure 55: Errors DAC 7 Submit

5.2.11 The filer can then choose to go back to the Platform Operator Page and fix errors, or they can submit this return with the existing errors. If the filer decides to submit the return with errors, a pop-up will appear so they can confirm their intention of submission with errors.

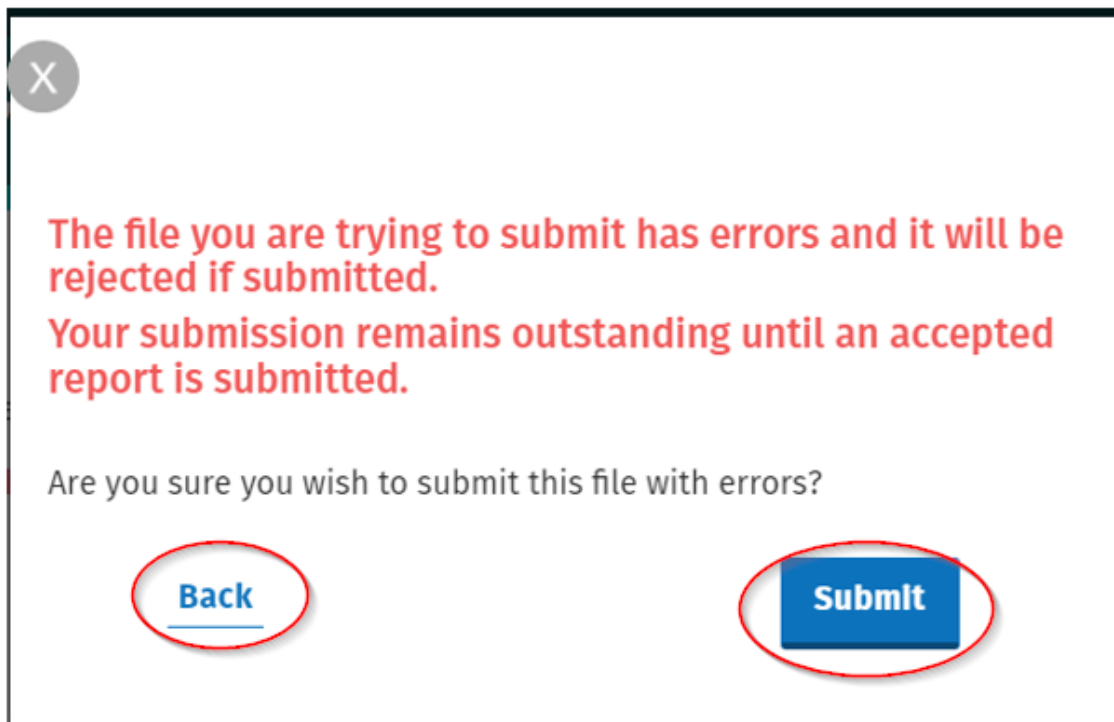


Figure 56: Submit Error Page

5.2.12 If the filer decides to go back and not submit the file, the pop up will close. If the filer decides to submit the file with errors, they will be redirected to the acknowledgement page where the Notice number is presented. A file will only be submitted once the acknowledgment page is shown.

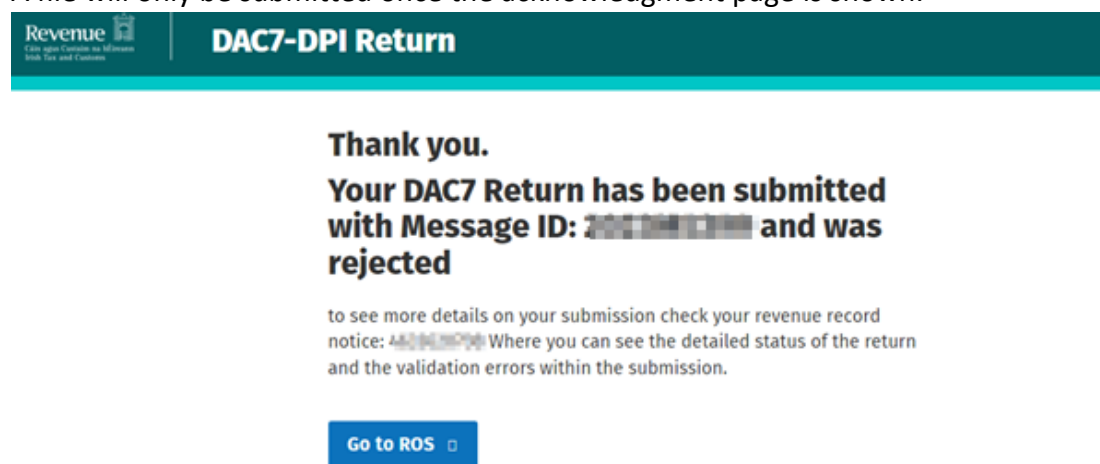


Figure 57: Rejected Online Return

5.3 Customer Submitting DAC7 Nil Return

5.3.1 Customer logs on to ROS. Expand “Complete a Form Online”.

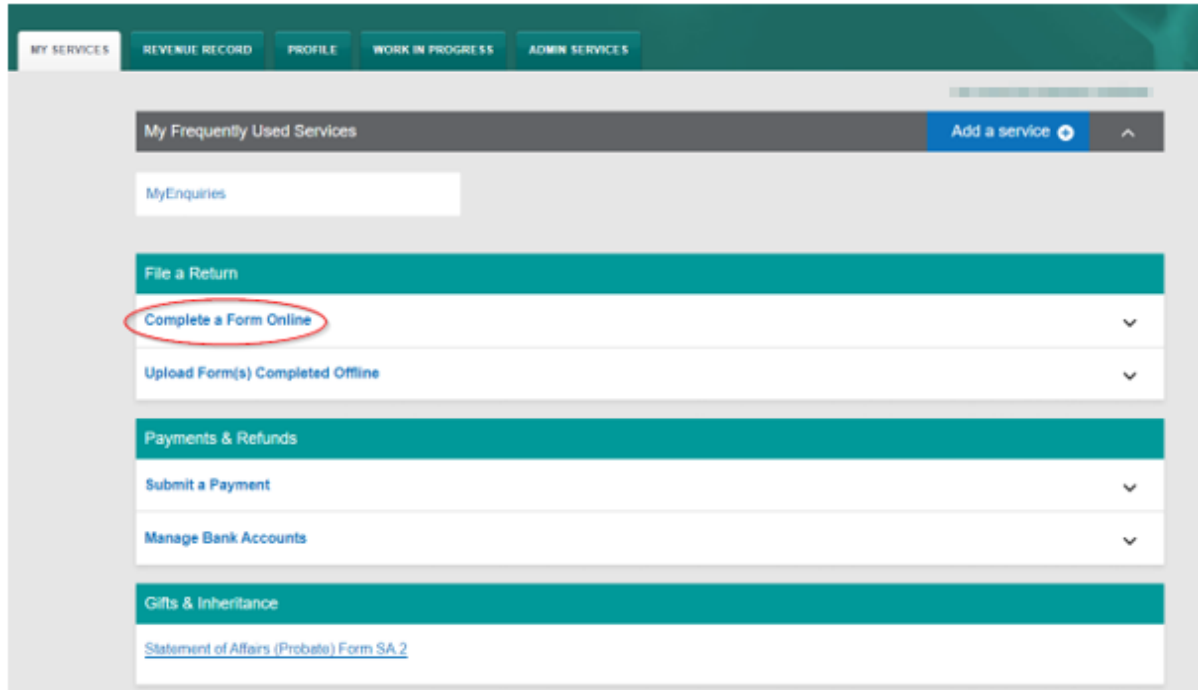


Figure 58: Complete a Form Online

5.3.2 Select Reporting Obligation and DAC 7 from the dropdown list. Click “Submit”

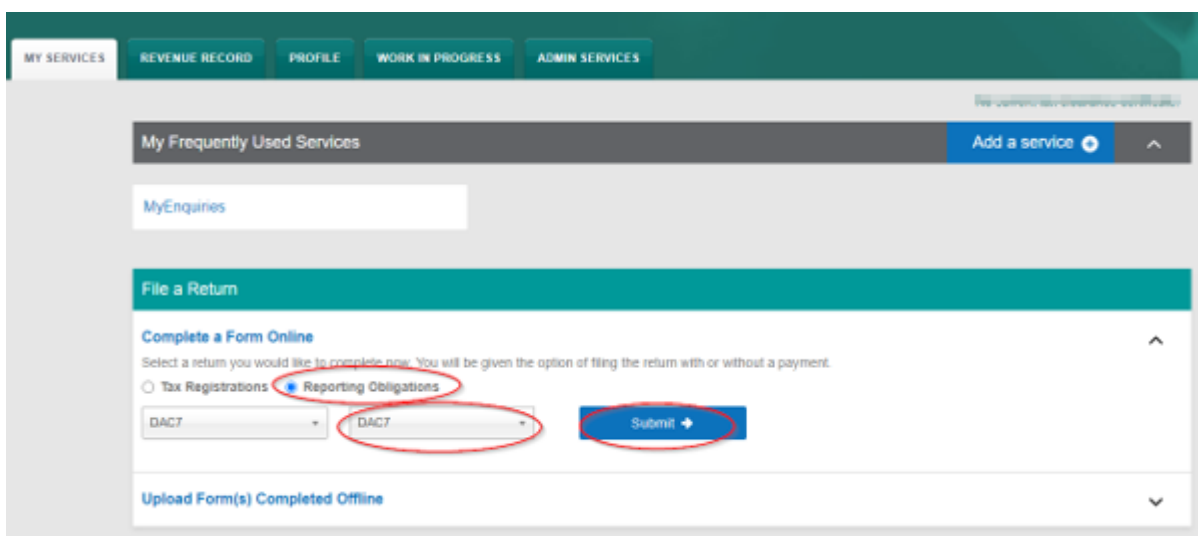


Figure 59: Return Reporting Obligation

5.3.3 The Customer will be presented with the submission type page. If the “Nil” option is selected, the reporting period must be entered.

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

*** Reporting Period:**

Please Select

Figure 60:Submission Type Nil Return

5.3.4 The Nil Return Type will display as “EPO” (Excluded Platform Operator) and “[Assumed Nil Return](#)”.

Where a Customer has no reportable sellers to report on, the Nil Return Type should be selected as Excluded Platform Operator (EPO). Select “EPO”, enter the Reporting Period and select “Next”.

The screenshot shows the 'DAC7 Online Report Facility' interface. At the top, there is a header with the Revenue Canada logo and the text 'DAC7-DPI Return'. Below the header, the main title is 'DAC7 Online Report Facility'. The form contains several sections:

- Do you want to submit via online form or XML?**
 - XML File Upload
 - Online Form
- Is This a New Message / Correction Message / Nil Return Message?**
 - New
 - Correction
 - Nil Return
- Nil Return Type:**
 - EPO
 - Assumed Nil Return
- * Reporting Period:** A dropdown menu is set to '2023'.

At the bottom of the form, there are three buttons: a blue arrow pointing left labeled 'Back', a blue underlined text 'Save', and a blue button labeled 'Next'.

Figure 61: Nil Return, Type EPO screen

5.3.5 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly. When completed, select "Submit".

The screenshot displays the 'DAC7-DPI Return' interface for a Platform Operator. It is divided into several sections:

- Platform Operator**: Contains fields for Doc Ref ID, Residence, TIN (highlighted with a red box and asterisk), Issued By, and Tin Unknown (checkbox).
- IN**: Contains fields for Issued By and IN Type.
- VAT**: Contains a Name field (highlighted with a red box and asterisk) and Platform Business Name.
- Nexus**: A dropdown menu currently set to 'RPOVEX_1'.
- Address (#1)**: Contains a Legal Address Type dropdown (set to 'OECD_301'), Country Code (highlighted with a red box and asterisk), and several other address-related fields: Street, Building ID, Suite ID, Floor ID, District Name, POB, City (highlighted with a red box and asterisk), Post Code, Country, and Address Free.

At the bottom, there are navigation buttons: 'Back', 'Save', and a blue 'Submit' button which is circled in red.

Figure 62: EPO Platform Operator screen

5.3.6 Enter ROS Password and click “Sign and Submit”.

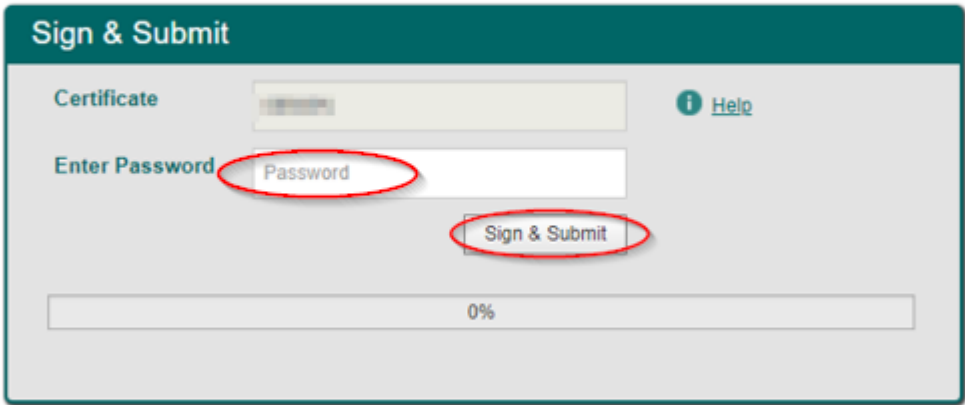


Figure 63: Customer sign and submit password screen

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

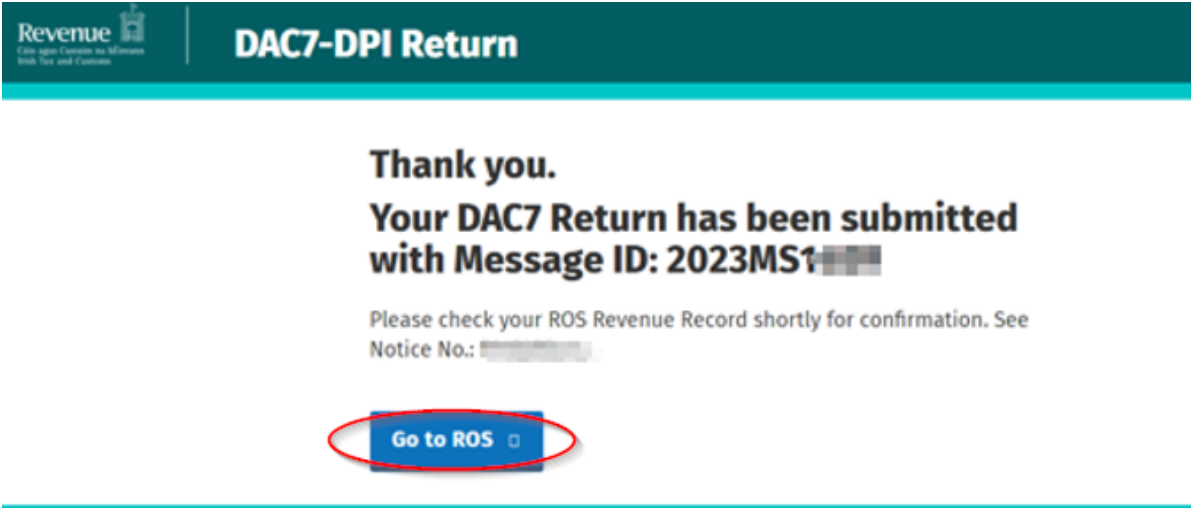


Figure 64: Successful submission screen

5.3.8 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

Figure 65: Customer Revenue Record screen

5.3.9 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```

<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 66: Customer DAC7 status screen

5.3.10 DAC7 Nil Return Type “Assumed Nil Return”

If “Assumed Nil Return” option is selected, there will be an Other Platform Operator entered that is assuming responsibility of reporting DAC7 details. The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

[Complete Steps 5.3.1-5.3.2](#) for instructions on logging into ROS

Select “Assumed Nil Return”, enter the Reporting Period and select “Next”.

Revenue
Cian agus Custom na Mearca
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

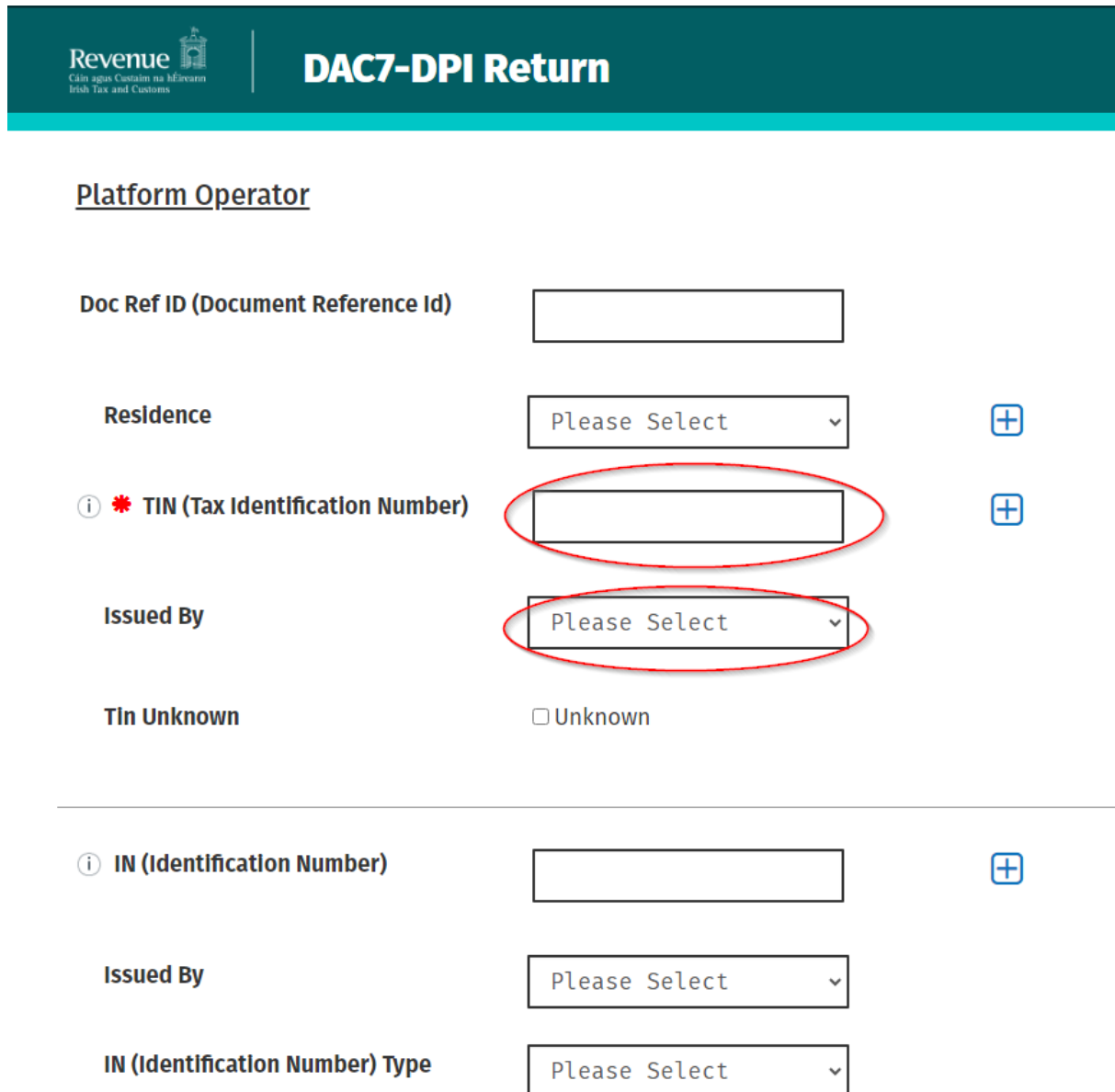
* Reporting Period:

2023

[← Back](#) [Save](#) [Next](#)

Figure 67: Nil Return Type “Assumed Nil Return” screen

5.3.11 Platform Operator (PO) Page will display. The Customer can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

DAC7-DPI Return

Platform Operator

Doc Ref ID (Document Reference Id)

Residence

***i* * TIN (Tax Identification Number)**

Issued By

Tin Unknown Unknown

***i* IN (Identification Number)**

Issued By

IN (Identification Number) Type

Figure 68: Platform Operator screen

| | | |
|-------------------------------|---------------------------------------|----------------------------------|
| VAT | <input type="text"/> | |
| * Name | <input type="text"/> | <input type="button" value="+"/> |
| Platform Business Name | <input type="text"/> | <input type="button" value="+"/> |
| Nexus | <input type="text" value="RPONEX_1"/> | |

Address (#1)

| | |
|---------------------------|--|
| Legal Address Type | <input type="text" value="OECD_304"/> |
| * Country Code | <input type="text" value="Please Select"/> |
| Street | <input type="text"/> |
| Building ID | <input type="text"/> |

Figure 69: Platform Operator screen

At least one address of the Reporting Platform Operator must represent the “Registered Office Address”: its Legal Address Type must be “OECD304”

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Blrth)

*** City**

This is a required field.

Post Code

Country

Address Free





| | |
|-----------------------------|----------------------|
| Suite ID | <input type="text"/> |
| Floor ID | <input type="text"/> |
| District Name | <input type="text"/> |
| POB (Place of Birth) | <input type="text"/> |
| * City | <input type="text"/> |
| Post Code | <input type="text"/> |
| Country | <input type="text"/> |
| Address Free | <input type="text"/> |

Figure 70: Platform Operator screen

5.3.12 The Assuming Platform Operator will report the reportable sellers of the Platform filing the Nil return in its own return.

The Customer can now enter the information of the Assuming Platform Operator. The fields with Red Asterisk * are mandatory. A filer can add or remove certain fields by clicking the plus (+) or minus (-) buttons accordingly.

Assuming Platform Operator

| | | |
|--|--|---|
| Doc Ref ID (Document Reference Id) | <input type="text"/> | |
| Residence | <input type="text" value="Please Select"/> |  |
|  * TIN (Tax Identification Number) | <input type="text"/> |  |
| Issued By | <input type="text" value="Please Select"/> | |
| Tin Unknown | <input type="checkbox"/> Unknown | |
|  * Name | <input type="text"/> | |

Address

| | |
|---------------------------|--|
| Legal Address Type | <input type="text" value="OECD_304"/> |
| * Country Code | <input type="text" value="Please Select"/> |
| Street | <input type="text"/> |

Figure 71: Assuming Platform Operator Nil Selection Details screen

At least one address of the Reporting Platform Operator must represent the “Registered Office Address”: its Legal Address Type must be “OECD304”

Building ID

Sulte ID

Floor ID

District Name

POB (Place of Blrth)

*** City**

This is a required field.

Post Code

Country

Address Free

| | |
|-----------------------------|----------------------|
| Building ID | <input type="text"/> |
| Sulte ID | <input type="text"/> |
| Floor ID | <input type="text"/> |
| District Name | <input type="text"/> |
| POB (Place of Birth) | <input type="text"/> |
| * City | <input type="text"/> |
| Post Code | <input type="text"/> |

Figure 72: Assuming Platform Operator Nil Selection Details

5.3.13 Complete all relevant details and select “Submit”

The Customer can go “Back” or “Save” at any point

| | |
|---------------------|----------------------|
| Country | <input type="text"/> |
| Address Free | <input type="text"/> |

Figure 73: “Submit” screen

5.3.14 Enter ROS Password and click “Sign and Submit”.

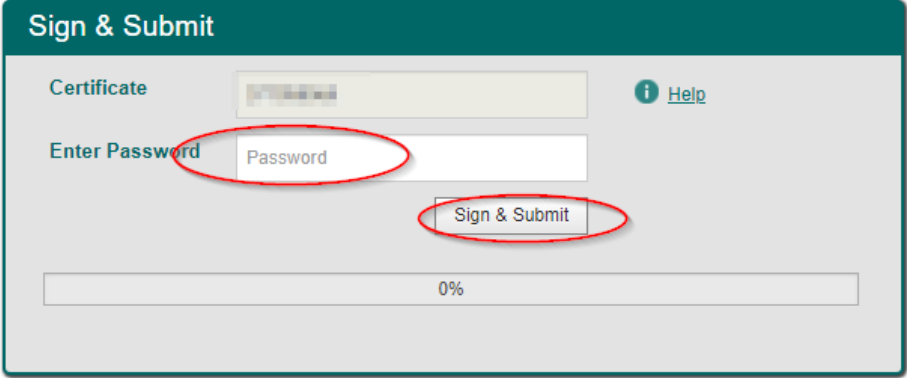


Figure 74: Customer Sign and Submit Password screen

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

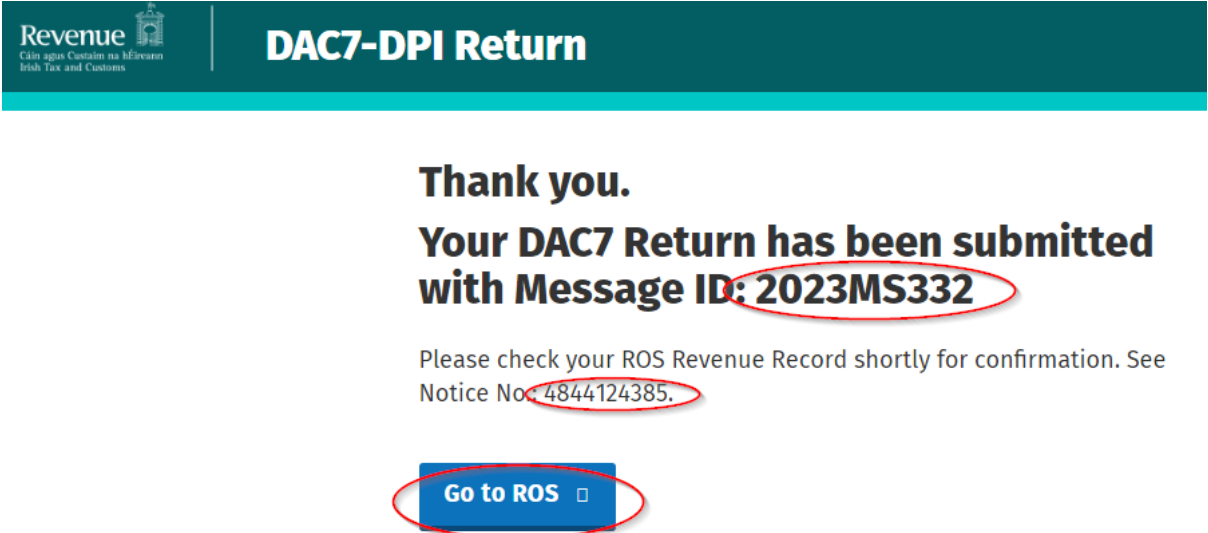
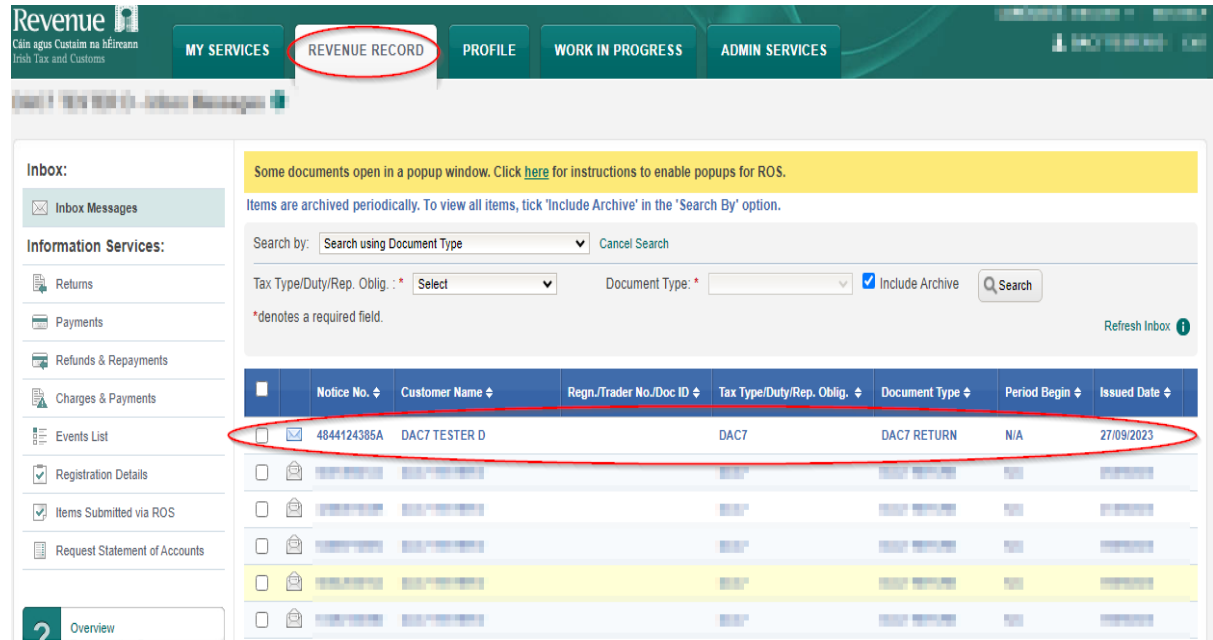


Figure 75: Successful Submission screen

5.3.16 The Customer will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

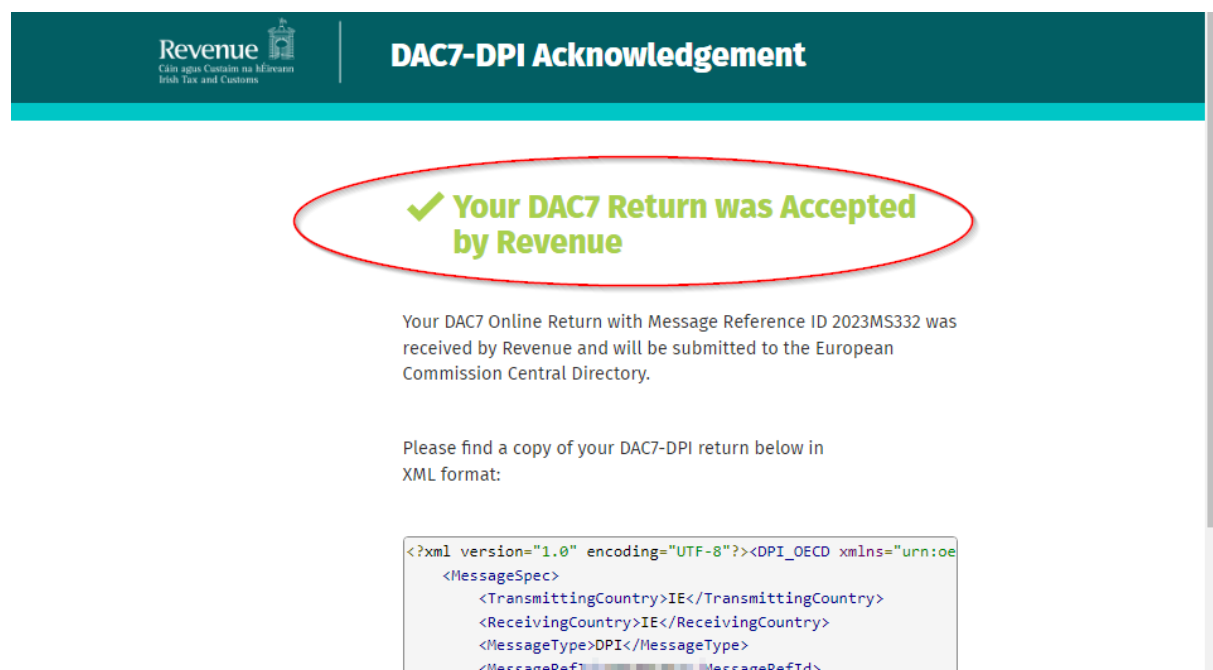


The screenshot shows the Revenue Record interface. The 'REVENUE RECORD' tab is selected. A table of notices is displayed with the following columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row is highlighted with a red oval.

| Notice No. | Customer Name | Regn./Trader No./Doc ID | Tax Type/Duty/Rep. Oblig. | Document Type | Period Begin | Issued Date |
|-------------|---------------|-------------------------|---------------------------|---------------|--------------|-------------|
| 4844124386A | DAC7 TESTER D | | DAC7 | DAC7 RETURN | N/A | 27/09/2023 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Figure 76: Customer Revenue Record screen

5.3.17 Copy of DAC7 return will display.



The screenshot shows the 'DAC7-DPI Acknowledgement' screen. A green checkmark and the text 'Your DAC7 Return was Accepted by Revenue' are highlighted with a red oval. Below this, a message states: 'Your DAC7 Online Return with Message Reference ID 2023MS332 was received by Revenue and will be submitted to the European Commission Central Directory.' A note asks the user to find a copy of their DAC7-DPI return in XML format, followed by a code block containing XML data.

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe
<MessageSpec>
  <TransmittingCountry>IE</TransmittingCountry>
  <ReceivingCountry>IE</ReceivingCountry>
  <MessageType>DPI</MessageType>
  <MessageRef1 [REDACTED] MessageRefId>
```

Figure 77: Customer DAC7 status screen

5.4 Amending DAC7 Return

Corrections may be made. This is completed by the same method as the original file submission.

To correct/amend a previously submitted DAC7 return, the Customer will need to have the MessageRefId of the original submission to hand. These can be found in the Customer's Revenue record (Please refer to [schema](#)).

5.4.1 To amend a submission, select the appropriate radio button. Choose the Correction option and the following options will display.

The screenshot shows the 'DAC7-DPI Return' online report facility. The header includes the Revenue logo and the text 'DAC7-DPI Return'. The main heading is 'DAC7 Online Report Facility'. Below this, there are two radio button questions. The first question is 'Do you want to submit via online form or XML?' with options 'XML File Upload' and 'Online Form'. The second question is 'Is This a New Message / Correction Message / Nil Return Message?' with options 'New', 'Correction', and 'Nil Return'. Below these questions, there is a red asterisk icon followed by the text 'Correction'. To the right of this text are two buttons: 'Deletion' and 'Find via MessageRefId'. Below these buttons, there is a message: 'MessageRefId Found! Please Click Correction or Deletion Button'. At the bottom, there are four buttons: 'Back', 'Save', 'Correction', and 'Deletion'.

Figure 78: Submission type "Correction" screen

5.4.2 Enter the MessageRefId of the previously submitted return. Click “Find via MessageRefId”.

DAC7 Online Report Facility

Do you want to submit via online form or XML? XML File Upload Online Form

Is This a New Message / Correction Message / Nil Return Message? New Correction Nil Return

* Correction

MessageRefId Found! Please Click Correction or Deletion Button

Figure 79: Message found with MessageRefId screen

5.4.3 If the MessageRefId is found the user can either select “Correction” or “Deletion” (Please note selecting “Deletion” will delete the entire submission).

DAC7 Online Report Facility

Do you want to submit via online form or XML? XML File Upload Online Form

Is This a New Message / Correction Message / Nil Return Message? New Correction Nil Return

* Correction

MessageRefId Found! Please Click Correction or Deletion Button

Figure 80: Message found with Message Ref Id screen

5.4.4 After clicking Correction button, the Platform Operator Page will display. A user can amend all inaccurate details of Platform Operator and any of Assumed Platform Operator using the same fields as on the New Return. If "Correction" is selected any Reportable Sellers can be deleted except the one. The user can click "Submit" button to launch validation and save valid Return.



Figure 81: Progress buttons and "Submit" screen

5.4.5 Enter password and click "Sign and Submit"

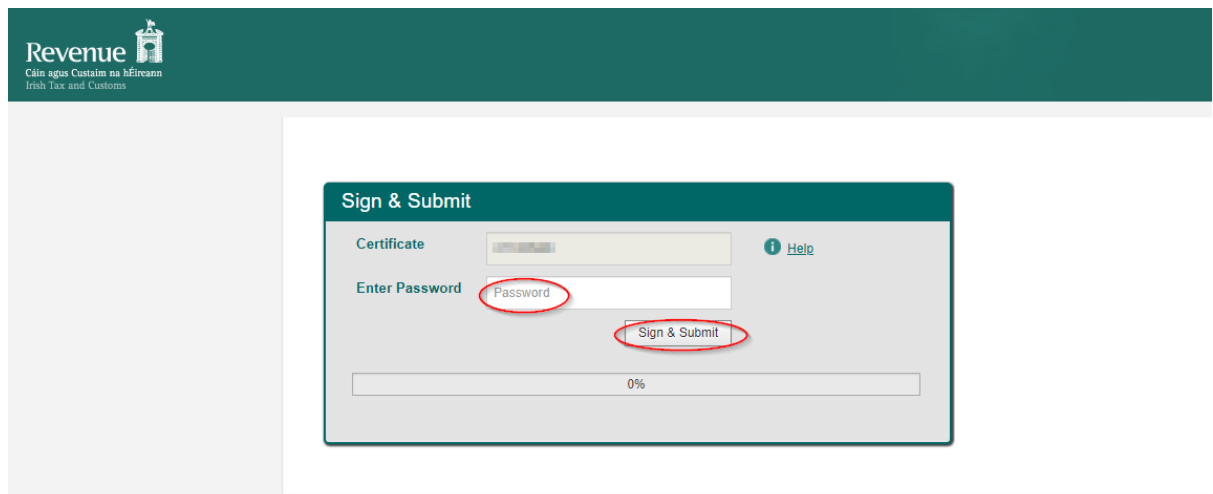


Figure 82: Customer sign and submit password screen

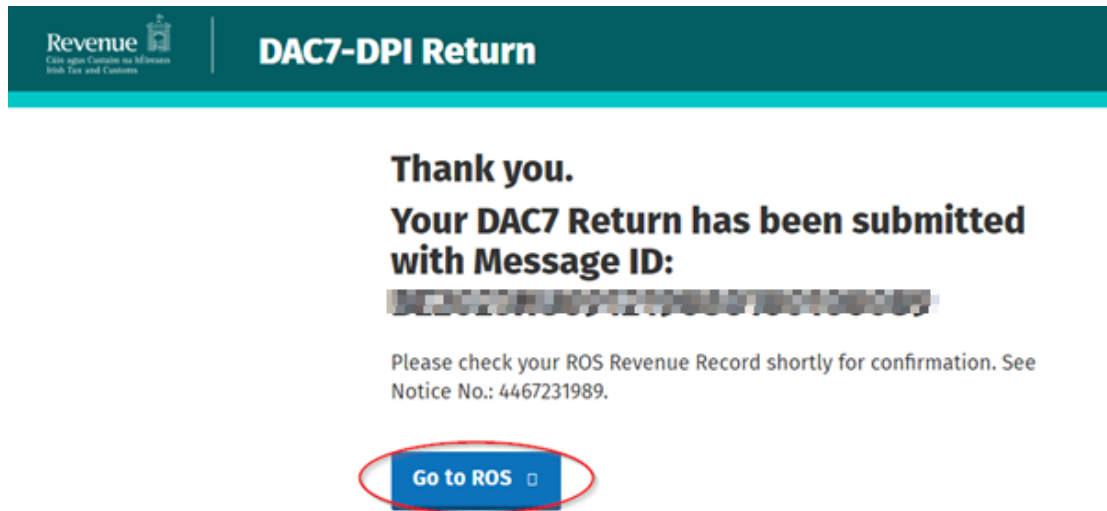


Figure 83: Successful submission for a valid file screen

5.4.6 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.

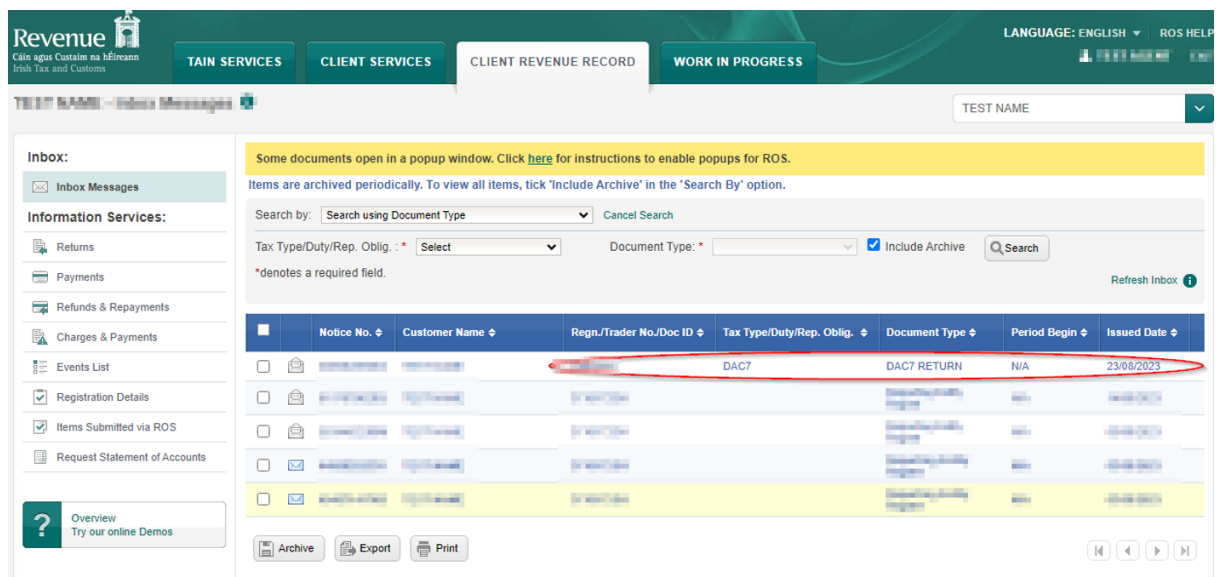


Figure 84: Customer Revenue Record screen

5.4.7 Copy of DAC7 return will display.

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oe.cd:ties:dpi:v1" xmlns:ns2="urn:oe.cd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 85: Customer DAC7 status screen

6 Agent submitting DAC 7 returns

The following section details how Agents with a TAIN certificate may upload DAC 7 returns on ROS. Foreign Platform Operators may issue a [sub-cert](#) if they have nominated an agent without a TAIN certificate, to file on their behalf.

6.1 Agent submitting a DAC7 XML return

6.1.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

Figure 86: Agent Client search screen

6.1.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

Figure 87: Agent upload return screen

6.1.3 Click XML file upload and then “Next”

Revenue
Cúin agus Cúistiam na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

[← Back](#) [Save](#) [Next](#)

Figure 88: Agent add file screen

6.1.4 Select “Click to browse for a file”, select file from computer storage. Then click “Submit”.

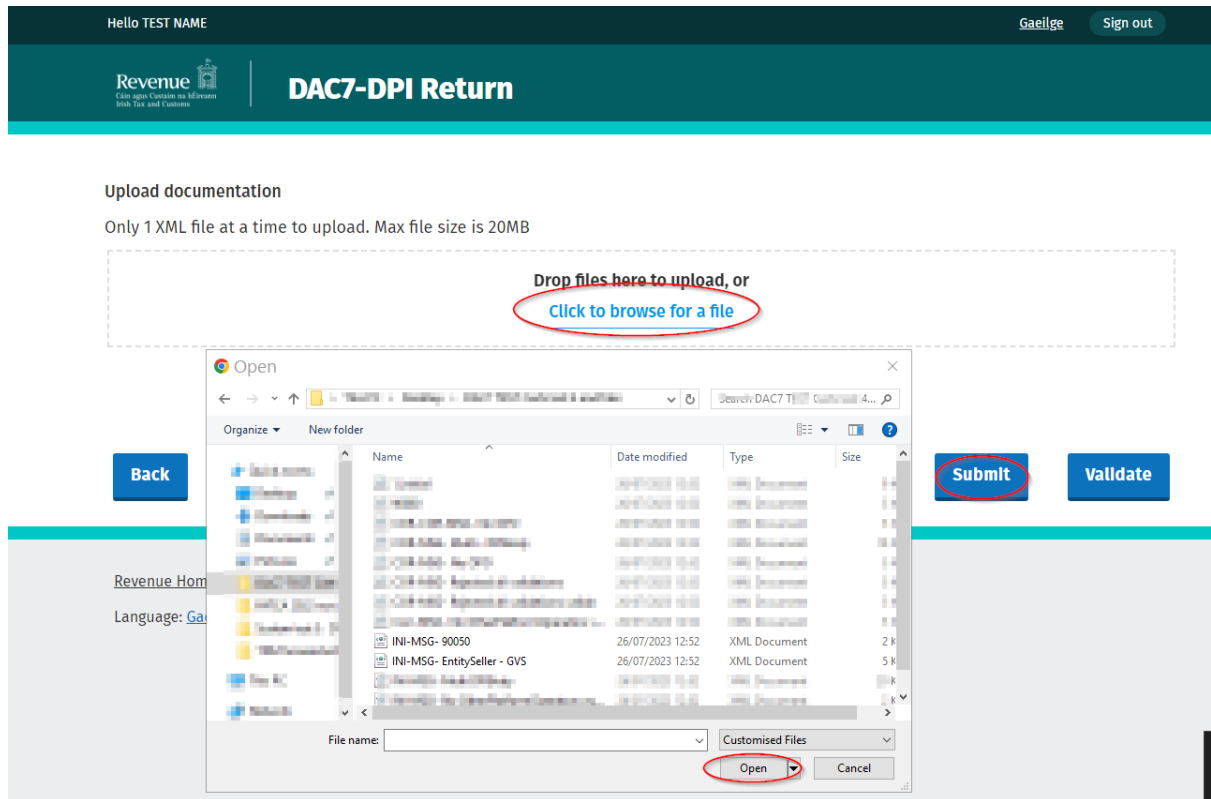


Figure 89: Select file screen

6.1.5 Enter ROS Password and click “Sign & Submit”.

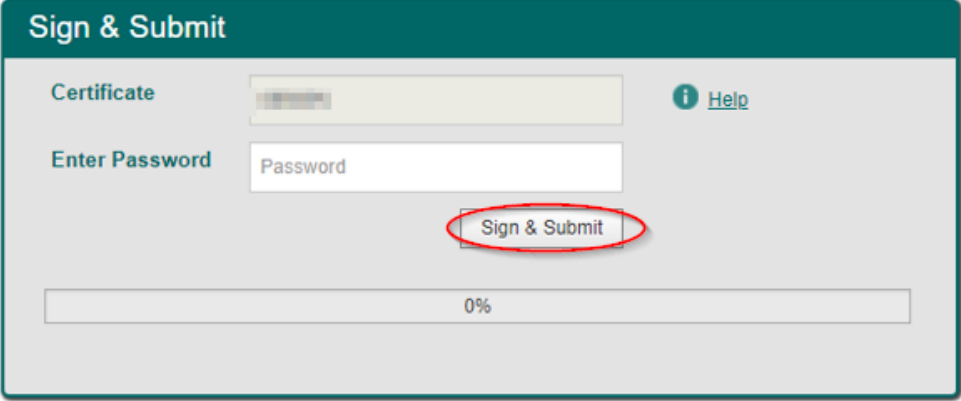


Figure 90: Sign and submit screen

6.1.6 Click “Go to ROS” to return to Client Services page.

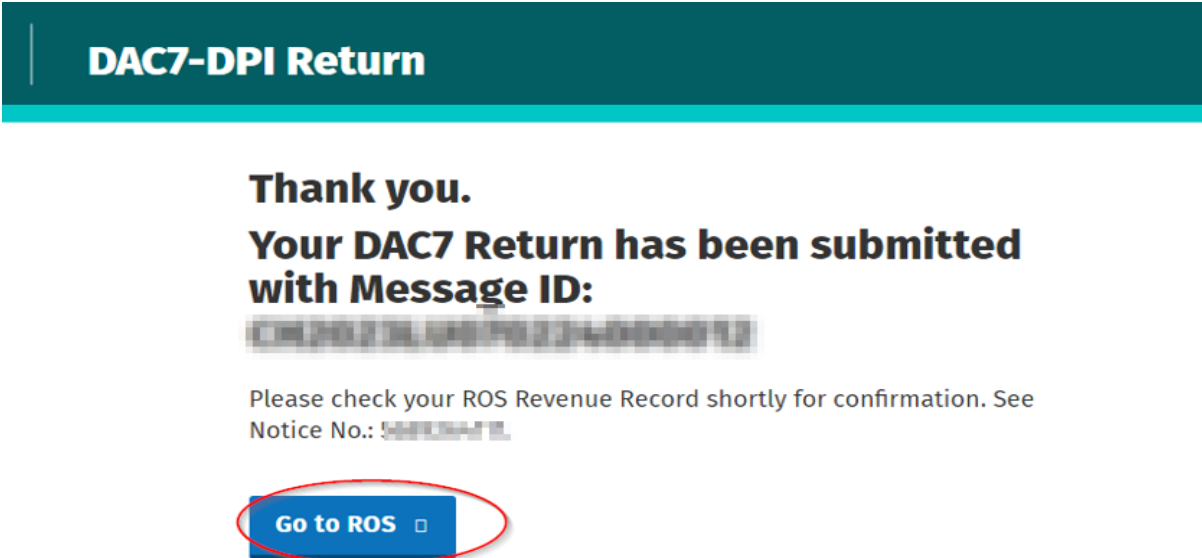


Figure 91: Confirmation screen

6.1.7 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 XML Return. Click on the Notice Number for confirmation of the XML Return submitted.

The screenshot shows the Revenue Record interface. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'TEST NAME - Inbox Messages'. On the left, there is a sidebar with 'Inbox Messages' and 'Information Services' (Returns, Payments, Refunds & Repayments, Charges & Payments, Events List, Registration Details, Items Submitted via ROS, Request Statement of Accounts). The main area displays a table of messages. The first row is highlighted in yellow and circled in red, showing a 'DAC7' document type with an 'Issued Date' of '23/08/2023'. Below the table are buttons for 'Archive', 'Export', and 'Print', and a 'Refresh Inbox' button.

Figure 92: Agent Revenue Record screen

DAC7-DPI Acknowledgement

✓ Your DAC7 Return was Accepted by Revenue

Your DAC7 Online Return with Message Reference ID [REDACTED] was received by Revenue and will be submitted to the European Commission Central Directory.

Please find a copy of your DAC7-DPI return below in XML format:

```
<?xml version="1.0" encoding="UTF-8"?><DPI_OECD xmlns="urn:oeecd:ties:dpi:v1" xmlns:ns2="urn:oeecd:tie
  <MessageSpec>
    <TransmittingCountry>IE</TransmittingCountry>
    <ReceivingCountry>IE</ReceivingCountry>
    <MessageType>DPI</MessageType>
    <MessageRefId>2[REDACTED]/MessageRefId>
    <MessageTypeIndic[REDACTED]/MessageTypeIndic>
    <ReportingPeriod>2023-12-31</ReportingPeriod>
    <Timestamp>2023-09-20T08:43:44.405Z</Timestamp>
  </MessageSpec>
```

Figure 93: Agent DAC7 status screen

6.2 Agent Submitting DAC7 Online Form

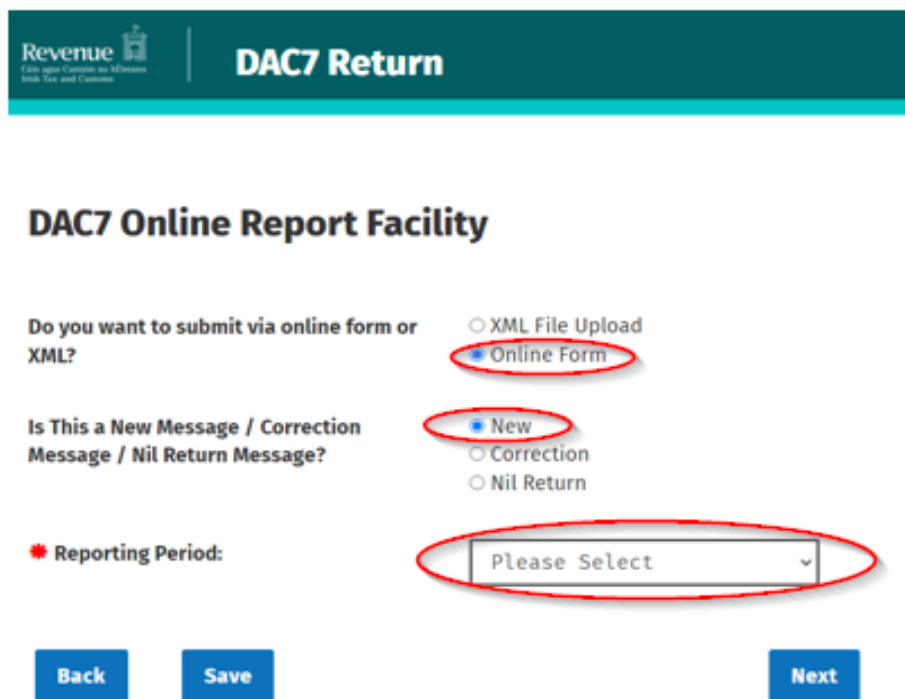
6.2.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

Figure 94: Agent Client search screen

6.2.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.

Figure 95: Agent upload return screen

6.2.3 If “New” is selected the user should enter the Reporting Period of the return.



The screenshot shows the 'DAC7 Return' header with the Revenue logo. Below it is the 'DAC7 Online Report Facility' section. The form contains three main questions:

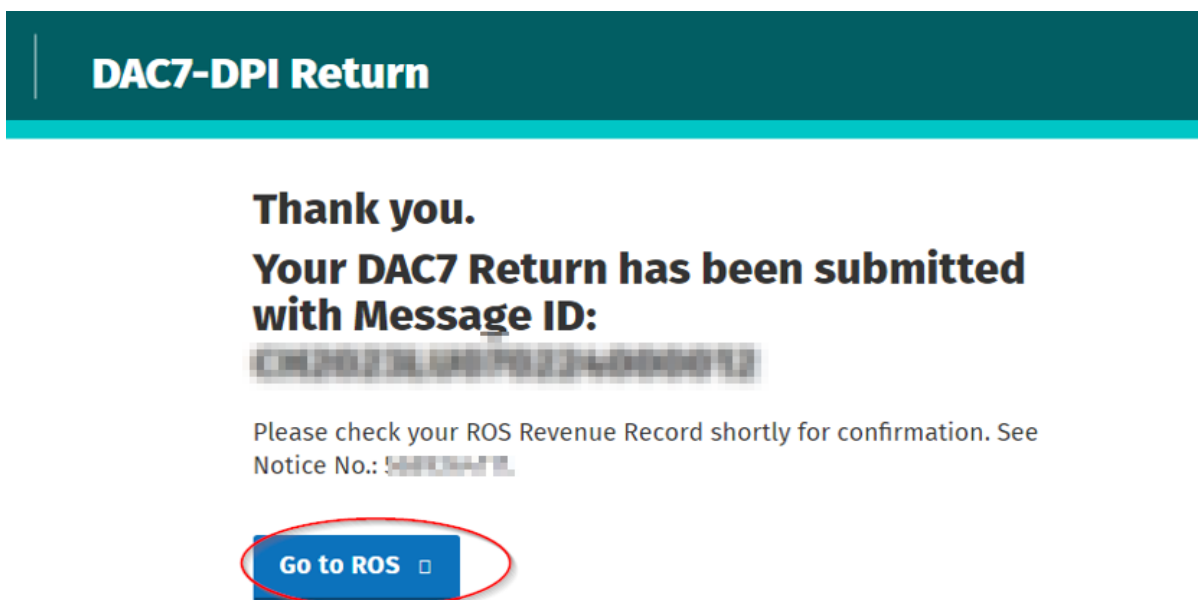
- Do you want to submit via online form or XML?** with radio buttons for 'XML File Upload' and 'Online Form'. 'Online Form' is selected and circled in red.
- Is This a New Message / Correction Message / Nil Return Message?** with radio buttons for 'New', 'Correction', and 'Nil Return'. 'New' is selected and circled in red.
- * Reporting Period:** with a dropdown menu showing 'Please Select' and a downward arrow. The dropdown is circled in red.

At the bottom, there are three buttons: 'Back', 'Save', and 'Next'.

Figure 96: DAC 7 online report facility.

6.2.4 Please follow steps [5.2.4 to 5.2.10](#) platform operator page

6.2.5 Click “Go to ROS” to return to Client Services page.



The screenshot shows the 'DAC7-DPI Return' header. Below it is a confirmation message:

Thank you.
Your DAC7 Return has been submitted with Message ID:
[REDACTED]

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: **[REDACTED]**.

At the bottom, there is a blue button labeled 'Go to ROS' with a right-pointing arrow. The button is circled in red.

Figure 97: Confirmation screen

6.2.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Return. Click on the Notice Number for confirmation of the Online Return submitted.

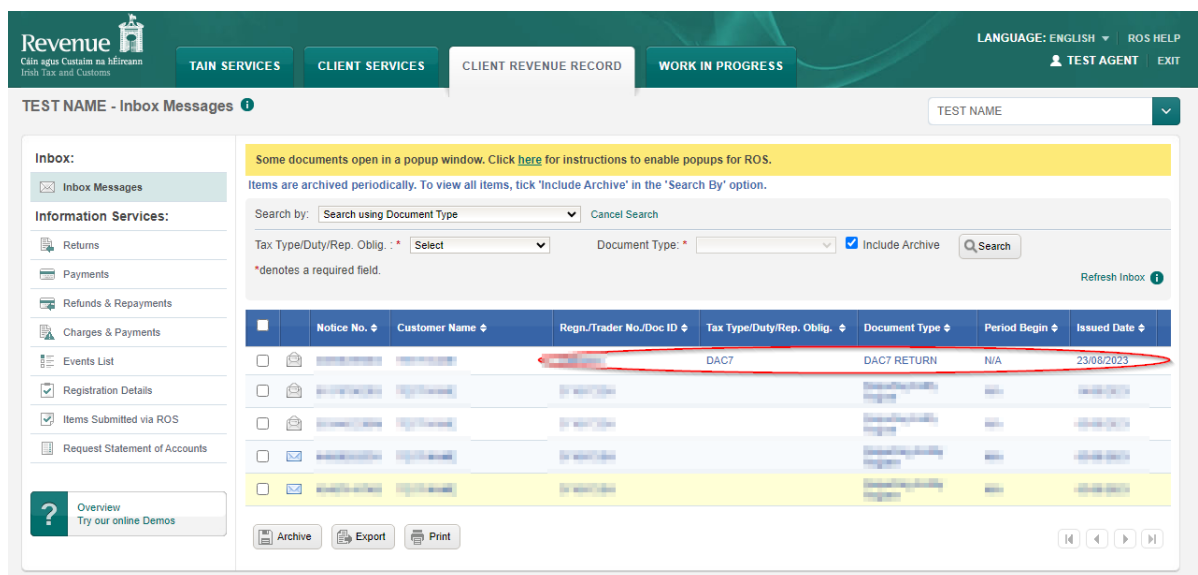


Figure 98: Agent Revenue Record screen

6.3 Agent submitting Nil returns

6.3.1 Agent logs on to ROS. Search for Client using Client Search or Client List “Reporting Obligations” should be ticked.

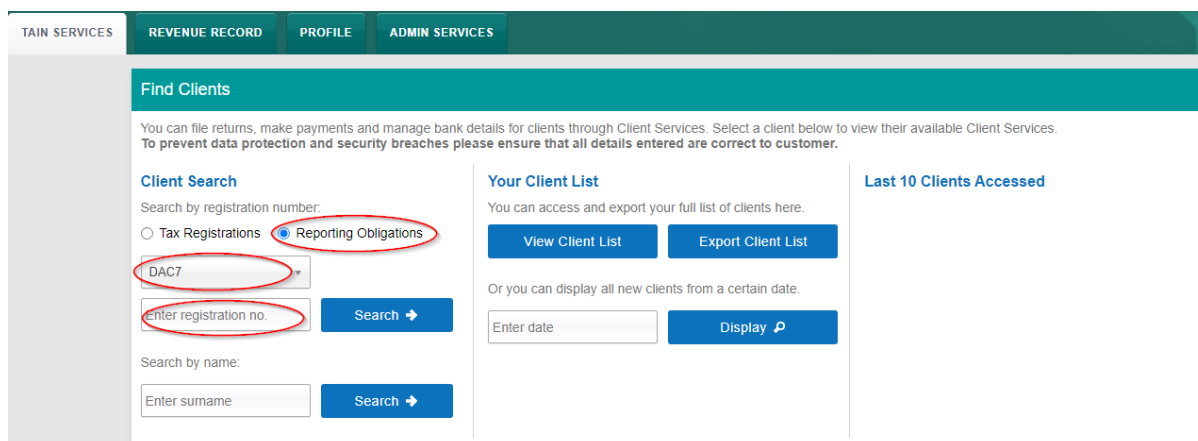
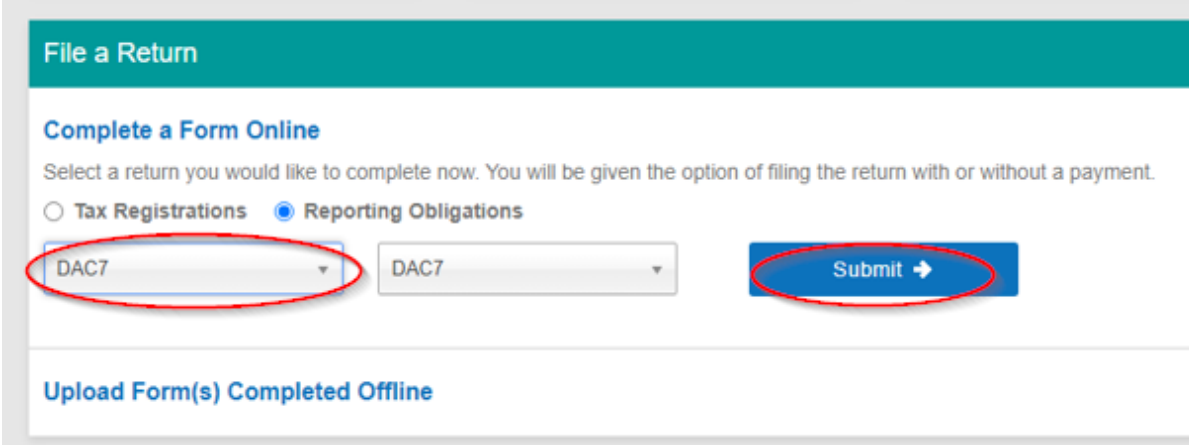


Figure 99: Agent Client search screen

6.3.2 In “File a Return” section, “Complete a Form Online” will be extended and “Reporting Obligations” option will be selected. After selecting the option, DAC7 will be selected in the list. Click the “Submit” button, ROS page will navigate to Online Form.



The screenshot shows a web interface for filing a return. At the top, there is a teal header with the text "File a Return". Below this, the section "Complete a Form Online" is displayed. Underneath, there is a sub-header "Complete a Form Online" and a descriptive sentence: "Select a return you would like to complete now. You will be given the option of filing the return with or without a payment." Below this, there are two radio buttons: "Tax Registrations" (unselected) and "Reporting Obligations" (selected). To the right of the "Reporting Obligations" radio button, there are two dropdown menus, both showing "DAC7". The first dropdown menu is circled in red. To the right of the dropdown menus is a blue button with the text "Submit" and a right-pointing arrow, which is also circled in red. Below the "Complete a Form Online" section, there is a section titled "Upload Form(s) Completed Offline".

Figure 100: Agent upload return screen

6.3.3 Upon accessing the online form, the user will first be presented with the submission type page. They will select the options from the below image. If the "Nil" option is selected, they will need to enter the reporting period they are claiming nothing to report for.

Nil Return Type will be shown as "EPO" and "Assumed Nil Return".

Revenue
Cairé agus Caisín na hÉireann
Irish Tax and Customs

DAC7-DPI Return

DAC7 Online Report Facility

Do you want to submit via online form or XML?

XML File Upload
 Online Form

Is This a New Message / Correction Message / Nil Return Message?

New
 Correction
 Nil Return

Nil Return Type:

EPO
 Assumed Nil Return

* Reporting Period: 2023

[← Back](#) [Save](#) [Next](#)

Figure 101: DAC 7 online report facility.

Platform Operator (PO) Page. From here the user can now enter the information of the Reporting Platform Operator they are filing for. The fields with Red Asterick * are mandatory.

6.3.4 Please follow steps [5.3.4 to 5.3.6](#)

Please follow steps [5.3.10 to 5.3.14](#) if submitting Online Form, Nil Return, Nil Return Type as Assumed Nil Return.

6.3.5 Click “Go to ROS” to return to Client Services page.

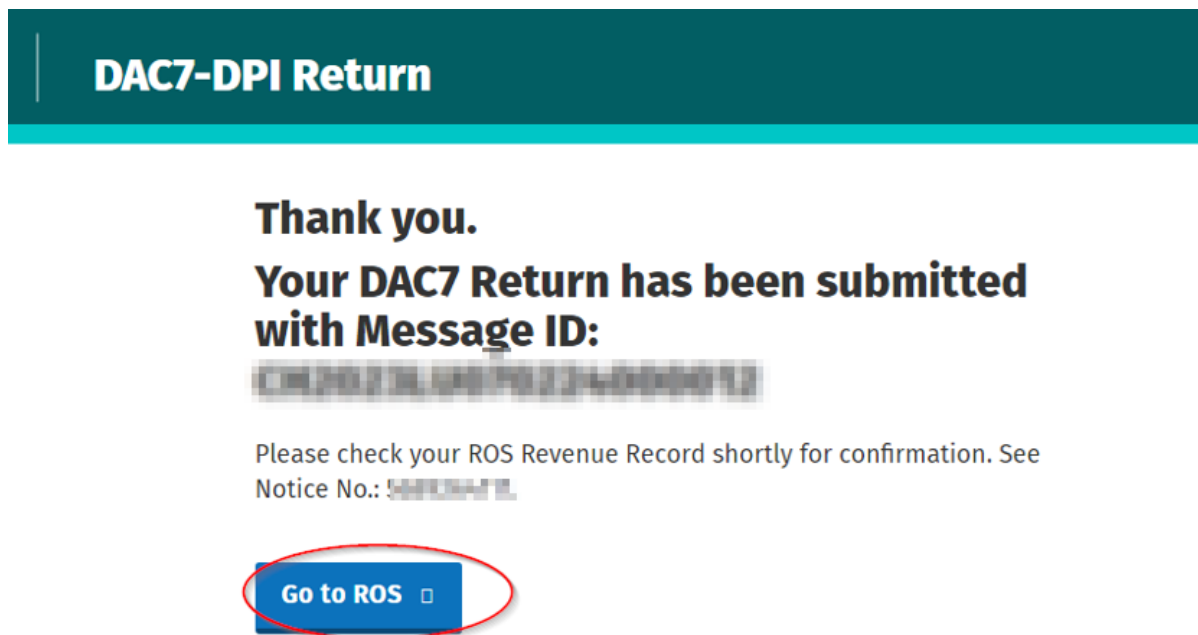


Figure 102: Confirmation screen

6.3.6 The Agent will receive a new notification in the Revenue Record to confirm they have submitted a DAC7 Online Nil Return. Click on the Notice Number for confirmation of the Online Nil Return submitted.

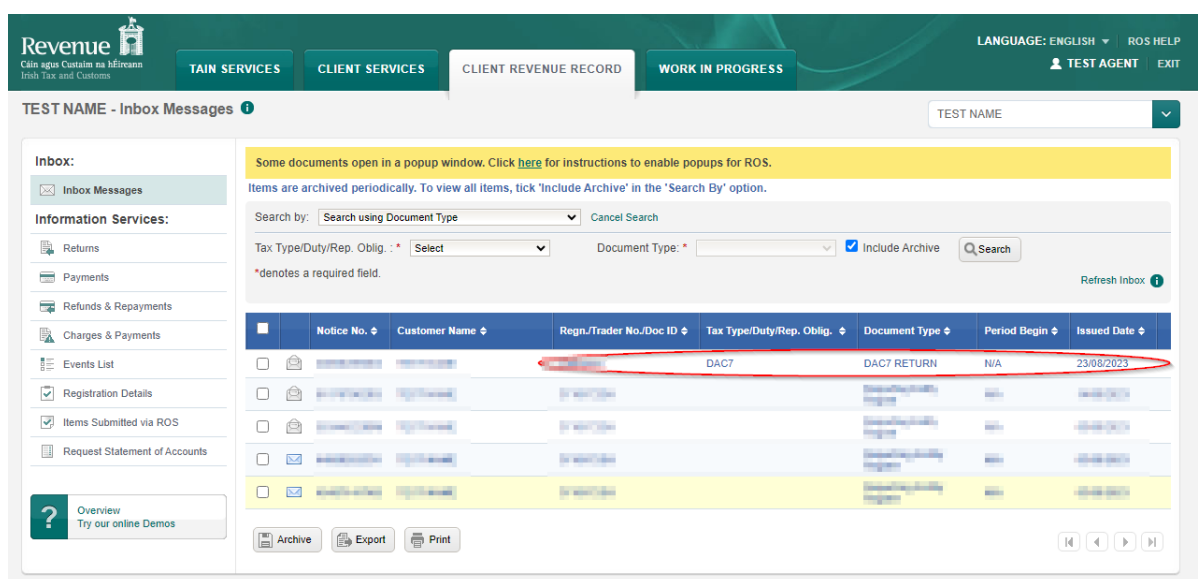


Figure 103: Agent Revenue Record screen

7 API

7.1 DAC7 Restful API

A facility will be provided to allow users to submit returns by sending the XML file through an API endpoint. This will allow users to programmatically submit their Platform Operator returns then correct or amend information contained in the original return through subsequent requests with altered submissions. Further information can be found on the revenue [website](#).

8 Appendix I DAC7 Additional Schema Guidance

8.1 DAC7 MessageRefId Format

8.1.1 Please refer [here](#) to the DAC7 XSD User Guide for information regarding the MessageRefId element.

8.2 XML forbidden and restricted characters

8.2.1 If a DAC7 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 | < |

Figure 104: Restricted characters

8.2.2 If a DAC7 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 | " |

Figure 105: Recommended characters

8.2.3 If a DAC7 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 |

Figure 106: Forbidden character combinations

8.3 ROS Valid Characters

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

9 Appendix II: Admin Services

This section details how to allow registration permissions on a ROS user sub certificate for DAC7 Reporting Obligations. Instructions for creating new sub-users are available [here](#)

9.1 ROS Administrator

9.1.1 Click on “Admin Services”.

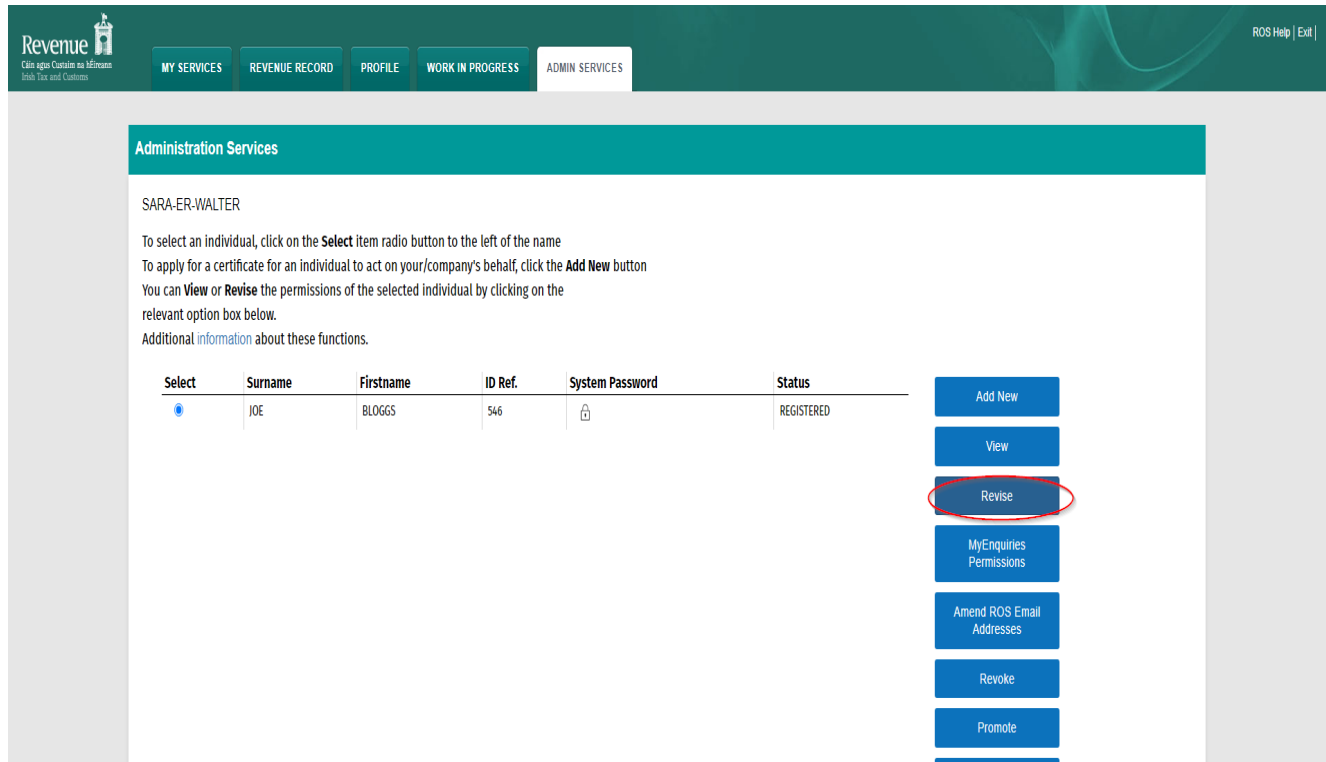
The screenshot shows the Revenue system interface. The top navigation bar includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES' (circled in red). The 'ADMIN SERVICES' section is titled 'Administration Services' and displays the user 'SARA-ER-WALTER'. Instructions state: 'To select an individual, click on the Select item radio button to the left of the name. To apply for a certificate for an individual to act on your/company's behalf, click the Add New button. You can View or Revise the permissions of the selected individual by clicking on the relevant option box below. Additional information about these functions.'

| Select | Surname | Firstname | ID Ref. | System Password | Status |
|----------------------------------|---------|-----------|---------|-----------------|------------|
| <input checked="" type="radio"/> | JOE | BLOGGS | 546 | 🔒 | REGISTERED |

On the right side of the table, there is a vertical stack of buttons: 'Add New', 'View', 'Revise', 'MyEnquiries Permissions', 'Amend ROS Email Addresses', 'Revoke', and 'Promote'.

Figure 107: Admin Services Screen

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



The screenshot shows the Revenue Administration Services interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The main content area is titled "Administration Services" and contains the following text:

SARA-ER-WALTER


To select an individual, click on the **Select** item radio button to the left of the name
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.
Additional [information](#) about these functions.

| Select | Surname | Firstname | ID Ref. | System Password | Status |
|----------------------------------|---------|-----------|---------|-----------------|------------|
| <input checked="" type="radio"/> | JOE | BLOGGS | 546 | | REGISTERED |

On the right side of the table, there is a vertical stack of buttons: Add New, View, **Revise** (highlighted with a red circle), MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, and Promote.

Figure 108: Select individual and click revise

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


MY SERVICES
REVENUE RECORD
PROFILE
WORK

Revise Permissions SARA-E

You have selected : **BLOGGS JOE** ID Ref: **546** ◀ Back

- To revise permissions on Tax/Procedures Services click on the relevant check boxes under the "Permissions on Tax/Procedures Services" heading.
- To revise permissions on Administration Services click on the relevant check boxes under the "Administration Services" heading.
- To restrict access to specific PAYE-Emp Forms click on the **Restrict PAYE-Emp Forms** button
- Once you have completed your changes please click on the **Confirm** button
- Click the **Back** arrow above to return to Administration Services

Money Laundering Reporting Officer (MLRO)

- Please select 'Yes' if this certificate is for a MLRO In September 2020, Revenue introduced changes to how Suspicious Transaction Reports (STRs) are submitted. Revenue no longer accepts hard copy (paper) STRs from that date onwards. Reporting Entities and Money Laundering Reporting Officers (MLROs) are required to submit all STRs to Revenue, using Revenue's Online Service (ROS) only. Reporting Entities should continue to submit STRs to both Revenue and the Financial Intelligence Unit (FIU), as dual reporting remains a requirement.

Yes No

Permissions on Tax/Procedures Services

- View:** lookup information, **Prepare:** enter details on a form, **File:** sign and submit form to Revenue
- View for CAT and Stamp Duty:** lookup information and view inbox documents

| Taxes/Procedures | No Permissions | View | Prepare | File |
|------------------|--------------------------|-------------------------------------|--------------------------|-------------------------------------|
| PAYE-Emp | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Transit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| DAC2-CRS | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| FATCA | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| DAC4-CbC | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| DAC6 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| DAC7 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

All Taxes/Procedures
Remove All
View All
Prepare All
File All

Figure 109: Reporting Obligation screen

9.1.4 Select Yes under “Submit Registration”. Click “Confirm”.

Permissions on Administration Services

- **No:** Permission not available, **Yes:** Permission available

| Service | No | Yes |
|-----------------------------------|-------------------------------------|-------------------------------------|
| Add New | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Revise | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Amend Email Addresses | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Revoke | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Set Signature Requirements | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Inbox Administration | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Submit Registration | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Amend Address | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Direct Debit Instruction | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Electronic Funds Transfer | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Secure Upload | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Manage Tax Clearance | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Verify Tax Clearance | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access DPD System | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Access Phased Payment Arrangement | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

All Administration Services

All No

All Yes

Confirm

Figure 110: Select Submit Registration screen

10 DAC7 Sample Files

10.1.1 Should you need to file a correction return, please refer to the correction [process](#).

Sample files are available below.

1. DPI401 Original File

Click [here](#) to access sample original/new file

2. DPI402 – Correction

Click [here](#) to access a sample correction file

3. DPI402 – Deletion

Click [here](#) to access a sample deletion file

10.1.2 Correction (OECD2) and deletion (OECD3) submissions can be submitted in the one file, but new (OECD1) records cannot be combined with correction or deletion.

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

11 File test facility

To check that a file is in the required format for acceptance by ROS please click [here](#).

12 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 |
| UK | Gibraltar | GI |
| PT | Azores | PT |
| | Madeira | PT |
| FI | Åland Islands | FI |

Figure 111: ISO Country Codes