

Country-By-Country Reporting

Some Frequently Asked Questions (FAQs)

These Frequently Asked Questions (FAQs) are designed to provide information in relation to the introduction of Country-by-Country Reporting in Ireland. While every effort is made to ensure that the information given in this guide is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

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1. What is the purpose of this document?

The purpose of this document is to address frequently asked questions (“**FAQs**”) in connection with the interpretation of legislation and regulations which implement Country-by-Country (“**CbC**”) Reporting in Ireland.

2. What is CbC Reporting and who does it apply to?

CbC Reporting is part of Action 13 of the OECD/G20 Base Erosion and Profit Shifting (“**BEPS**”) Action Plan and the EU Commission’s Anti Tax Avoidance Package.

In October 2015, the OECD/G20 published the Transfer Pricing Documentation and Country-by-Country Reporting Action 13 Final Report¹ (the “**BEPS Action 13 Final Report**”). The BEPS Action 13 Final Report recognised that enhancing transparency for tax administrations, by providing them with adequate information to conduct transfer pricing risk assessments, is an essential part of tackling the BEPS problem. Council Directive (EU) 2016/881, which amends Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (known as “**DAC 4**”), was adopted on 25 May 2016. DAC 4 aims to transpose the OECD BEPS recommendations for CbC reporting into EU legislation.

CbC Reporting requires large multinational enterprises (“**MNE**”) to file a CbC Report that will provide a breakdown of the amount of revenue, profits, taxes and other indicators of economic activities for each tax jurisdiction in which the MNE group does business. CbC Reporting only applies to MNE groups with annual consolidated group revenue of €750 million² or more in the preceding fiscal year (“**MNE Groups**”).

For the first time, CbC Reporting will give tax administrations a global picture of the operations of MNE Groups. Tax authorities can then use this information to perform high-level transfer pricing risk assessments and to evaluate other BEPS-related risks.

3. What is the OECD/G20 guidance on CbC Reporting?

The BEPS Action 13 Final Report is the primary OECD/G20 guidance on CbC Reporting.

4. What is the Irish legislation governing CbC Reporting?

The legislation that implements CbC Reporting in Ireland is contained in:

- A. Section 891H of the Taxes Consolidation Act 1997 (“**TCA 1997**”) (as inserted by Section 33 of Finance Act 2015 and as amended by Section 24 of Finance Act 2016) (the “**Legislation**”); and
- B. Taxes (Country-by-Country Reporting) Regulations 2016 (the “**Regulations**”)

¹ [Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report](#) (OECD 2015)

² Or an equivalent amount in a non-euro currency.

(together the “Irish CbC Reporting Legislation”).

5. Can the OECD guidance on CbC Reporting be used to interpret the Irish CbC Reporting Legislation?

All countries participating in the BEPS project agreed a CbC Reporting implementation package. This package can be found at page 37 of the BEPS Action 13 Final Report and includes model legislation for the introduction of CbC Reporting requirements (the “**OECD Model Legislation**”). The purpose of the implementation package, and in particular, the OECD Model Legislation, is to ensure a consistent and standard approach to CbC Reporting across all implementing countries. For this reason, the Irish CbC Reporting Legislation closely mirrors the OECD Model Legislation and relies on it for certain definitions. Therefore, a good understanding of the BEPS Action 13 Final Report is critical to understanding and interpreting the Irish CbC Reporting Legislation and it should be read in conjunction with these FAQs.

It should be noted that there are some differences between the OECD Model Legislation and the Irish CbC Reporting Legislation. Where there is a conflict, the Irish CbC Reporting Legislation takes precedence.

6. How should terms contained in the Irish CbC Reporting Legislation and these FAQs be interpreted?

A number of terms used in these FAQs are defined in the Irish CbC Reporting Legislation, including “country-by-country report”, “OECD”, “OECD model legislation”, “equivalent country-by-country report”, “fiscal year” and “reporting entity”. Whilst these FAQs provide further information to assist with the interpretation of some of these terms, the reader is referred to the Irish CbC Reporting Legislation for a full definition of all relevant terms.

In addition, as noted in Q5 above, the Irish CbC Reporting Legislation relies on the OECD Model Legislation for certain definitions, including “MNE group”, “qualifying competent authority agreement”, and “systemic failure”. These terms are explained in detail in the OECD Model Legislation and should be interpreted as set out in the OECD Model Legislation.

For ease of reference, definitions of some key terms contained in the OECD Model Legislation and Irish CbC Reporting Legislation (namely “constituent entity”, “domestic constituent entity”, “EU designated entity” “surrogate parent entity” and “ultimate parent entity”), which are used frequently in these FAQs, have been reproduced in Appendix I of this document.

7. When do the CbC Reporting requirements come into effect in Ireland?

CbC Reporting requirements apply in Ireland for fiscal years beginning on or after 1 January 2016.

8. Who will be required to file a CbC Report in Ireland?

As noted in Q2, CbC Reporting requirements apply to MNE Groups with consolidated group revenue of €750 million³ or more in the immediately preceding fiscal year.

The following constituent entities will be required to file CbC Reports in Ireland with effect from 1 January 2016:

- An Irish tax resident ultimate parent entity of an MNE Group;
- An Irish tax resident surrogate parent entity of an MNE Group. (A surrogate parent entity can only be appointed in specific circumstances – refer to Q9 below); and
- An Irish tax resident EU designated entity of an MNE Group. (An EU designated entity can only be appointed in specific circumstances – refer to Q17 below).

An Irish tax resident constituent entity of an MNE Group may be required to file under the secondary reporting mechanism. Refer to Q12 – Q17 for more details concerning the secondary reporting mechanism.

9. When can a surrogate parent entity be appointed?

Regulation 4 of the Regulations deals with surrogate parent entities. The conditions that must be met in relation to the appointment of a surrogate parent entity depend on whether the surrogate parent entity is resident in an EU Member State or in a non-EU Member State.

Where the surrogate parent entity is resident for the purposes of tax in a non EU Member State, Regulation 4 provides that it can be appointed by an MNE Group to file the CbC Report instead of the ultimate parent entity where each of A, B and C below are satisfied:

- A. One or more of the following circumstances applies:

³ BEPS Action 13 Final Report provides that the agreed threshold is €750 million or a near equivalent amount in domestic currency as of January 2015. The OECD published additional guidance in June 2016 in relation to the impact of currency fluctuations on this threshold of €750 million and, in particular, the impact of such fluctuations on secondary reporting ([Guidance on the Implementation of Country-by-Country Reporting](#)). The guidance addresses the application of secondary reporting in circumstances where a jurisdiction has a threshold based on its domestic currency equivalent of €750m as at January 2015 and an ultimate parent entity resident in that jurisdiction has revenues below that threshold but, due to currency fluctuations, it has revenues in excess of €750m. Revenue can confirm that, in line with the OECD guidance, and provided the jurisdiction of the ultimate parent entity has implemented a reporting threshold that is a near equivalent of €750 million in domestic currency as it was at January 2015, an MNE Group that complies with this local threshold will not be exposed to secondary reporting in Ireland as a result of not filing a CbC report in the jurisdiction of tax residence of the ultimate parent entity.

- i. the ultimate parent entity of an MNE Group is not required to provide a CbC Report in its jurisdiction of tax residence;
 - ii. the jurisdiction in which the ultimate parent entity of that MNE Group is resident for tax purposes does not have a qualifying competent authority agreement in effect with Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports; or
 - iii. there has been a systemic failure by the jurisdiction of tax residence of the ultimate parent entity of that MNE Group to provide the CbC Reports in its possession and Revenue has notified the Irish tax resident constituent entity that such a failure has occurred; and
- B. The jurisdiction in which the surrogate parent entity is resident for tax purposes:
- i. requires the filing of CbC Reports;
 - ii. has a qualifying competent authority agreement in effect with Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports;
 - iii. has not notified Revenue of an event of systemic failure; and
 - iv. has been notified of the identity of the surrogate parent entity; and
- C. A notification has been provided to Revenue setting out the name and jurisdiction of tax residence of the surrogate parent entity. Refer to Q27 for more information regarding notifications.

Where the surrogate parent entity is resident for the purposes of tax in an EU Member State, Regulation 4 provides that it can be appointed to file the CbC Report instead of the ultimate parent entity where one or more of the circumstances outlined in A above exists.

10. What are the obligations of an Irish tax resident constituent entity which has been appointed as a surrogate parent entity?

Where an Irish tax resident constituent entity is appointed as a surrogate parent entity, the Irish CbC Reporting Legislation applies as if that entity were an ultimate parent entity. In particular, Regulation 4(2) of the Regulations provides that an Irish tax resident constituent entity which has been appointed as a surrogate parent entity must provide a CbC Report to Revenue on behalf of the entire MNE Group.

11. What information should a CbC Report contain?

A CbC Report for an MNE Group must contain the following information in respect each jurisdiction in which the MNE Group operates:

- (a) on an aggregate basis, —
 - (i) amount of unrelated party revenue, related party revenue and total revenue;
 - (ii) amount of profit or loss before income tax;
 - (iii) amount of income tax paid;
 - (iv) amount of income tax accrued;

- (v) amount of stated capital,
- (vi) amount of accumulated earnings,
- (vii) number of employees, and
- (viii) value of tangible assets other than cash or cash equivalents; and

(b) identification and the tax identifier number (“**TIN**”) of each constituent entity carrying on a business or tax resident in each jurisdiction and, where different from such jurisdiction of tax residence, the jurisdiction under the laws of which such constituent entity is organised, and the nature of the main business activity or activities of each constituent entity.

In accordance with the CbC Reporting XML Schema: User Guide for Tax Administrations and Taxpayers published by the OECD⁴ (“the **XML Schema**”) the CbC Report must also contain the following information:

- (i) country of issuer of the TIN for each constituent entity; and
- (ii) the address of each constituent entity.

The XML Schema explains in more detail the specific information to be included on the CbC Report relating to addresses.

Refer to Q22 below for more detail concerning the XML Schema.

12. What is the secondary reporting mechanism?

Regulation 3 of the Regulations deals with the secondary reporting mechanism. In accordance with the BEPS Action 13 Final Report, the secondary reporting mechanism requires a constituent entity of an MNE Group, which is neither an ultimate parent entity nor a surrogate parent entity, to file a CbC Report in certain circumstances. DAC 4 introduced additional requirements in relation to the secondary reporting mechanism which are reflected in Regulation 3 and are outlined in Q14.

13. When does the secondary reporting mechanism apply in Ireland?

The secondary reporting mechanism applies where no surrogate parent entity has been appointed and one or more of the following circumstances apply:

- A. the ultimate parent entity of an MNE Group is not required to provide a CbC Report in its jurisdiction of tax residence;
- B. the jurisdiction in which the ultimate parent entity of that MNE Group is resident for tax purposes does not have a qualifying competent authority agreement in effect with

⁴ <http://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-and-taxpayers.htm>

- Ireland (by the due date for filing the CbC Report) that provides for the exchange of CbC Reports⁵; or
- C. there has been a systemic failure by the jurisdiction of tax residence of the ultimate parent entity of that MNE Group to provide the CbC Reports in its possession and Revenue has notified the Irish tax resident constituent entity that such a failure has occurred.

For the fiscal year 2016, an ultimate parent entity of an MNE Group that is not required to file a CbC Report for that year under the laws of its country of residence may, depending on the country of its residence, file a CbC Report on a voluntary basis (referred to as '**parent surrogate filing**'). Refer to Q16 for details of when a parent surrogate filing may result in the non-application of the secondary reporting mechanism in Ireland.

14. What are the requirements under the secondary reporting mechanism in Ireland?

The Irish CbC Reporting Legislation requires that, where the conditions for the secondary reporting mechanism apply, the domestic constituent entity must request its ultimate parent entity to provide it with all the information required to enable it to prepare a CbC Report with information on the whole MNE Group. Where the ultimate entity complies with this request, the domestic constituent entity must provide a full CbC Report to the Revenue Commissioners for the MNE Group. However, where the ultimate parent entity refuses to comply with the request, the domestic constituent entity must:

- i. notify the Revenue Commissioners of this refusal, and
- ii. provide an equivalent CbC Report to the Revenue Commissioners (see Q15).

The Regulations also provide that, where a domestic constituent entity fails to make a request to its ultimate parent entity to provide it with all information required to enable it to prepare a full CbC Report, the penalties provided by subsection (7) of S891H TCA 1997 shall apply to this failure as if it were a failure to provide a CbC Report. In addition, where the ultimate parent entity receives the request but does not provide the requested information within 12 months after the last day of the fiscal year to which the CbC Report relates, that will be deemed to be a refusal.

Upon being notified of the refusal referred to in i. above, Revenue will inform other EU Member States of the refusal.

⁵ This condition will be applied in a manner consistent with the BEPS Action 13 Final Report. As such, it will apply in circumstances where (i) there is an international agreement, as defined in Article 1 of the OECD Model Legislation, in place to which Ireland and the jurisdiction of tax residence of the ultimate parent entity are party; and (ii) the jurisdiction of tax residence of the ultimate parent entity does not have a qualifying competent authority agreement in effect with Ireland.

15. What is an “Equivalent CbC Report” and what information should it contain?

An Equivalent CbC Report is defined in Section 891H TCA 1997 as “*a country-by-country report, but only to the extent the information required to be included in that report is within the possession of, or is obtained or acquired by, a domestic constituent entity*”.

This essentially means that an Irish tax resident constituent entity obliged to file under the secondary reporting mechanism, and whose parent has refused to provide it with all the information required to provide a full CbC report for the MNE Group, is required to include on the CbC Report (i) all information that is within its possession and (ii) all information, in respect of which it has an enforceable legal right to obtain or acquire from other group entities (with the exception of legally privileged information). It is Revenue’s expectation that an Equivalent CbC Report will include *inter alia* information relating to the Irish tax resident constituent entity and its subsidiaries.

The Irish tax resident constituent entity obliged to file an equivalent CbC report under the secondary reporting mechanism may wish to summarise in Table 3 (Additional Information) of the Equivalent CbC Report the approach which it has taken to the completion of the Equivalent CbC Report and to provide an explanation as to the data which it could not obtain and the reasons for same.

It is Revenue’s view that an Irish tax resident constituent entity is best placed to determine what information it can provide on the Equivalent CbC Report having regard to the specific facts and circumstances of the Irish tax resident constituent entity. Revenue expects the domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the domestic constituent entity to ensure that the Equivalent CbC Report is complete and accurate.

16. Will the secondary reporting mechanism apply if an ultimate parent entity of an MNE Group files a CbC Report on a voluntary basis in its country of residence in respect of the 2016 fiscal year?

It is acknowledged that some jurisdictions do not have a legal framework in place to require an ultimate parent entity resident in that country to file a CbC Report for a fiscal year commencing on or after 1 January 2016. Following OECD guidance published in August 2016, [Guidance on the Implementation of Country-by-Country Reporting](#), Revenue accepts that where an ultimate parent entity of an MNE Group files a CbC Report for its 2016 fiscal year on a voluntary basis in its country of residence (i.e. parent surrogate filing), and provided a number of conditions are met, constituent entities resident in Ireland will not be required to file an Equivalent CbC Report under the secondary reporting mechanism for that year. The conditions that must be satisfied are:

1. the ultimate parent entity of the MNE Group makes available a CbC Report conforming to the requirements of the BEPS Action 13 Final Report to the tax authority of its jurisdiction of tax residence by the filing deadline, i.e. 12 months after the last day of the 2016 fiscal year of the MNE Group; and

2. by the first filing deadline of the CbC Report, the jurisdiction of tax residence of the ultimate parent entity must have its laws in place to require CbC Reporting (even if the filing of a CbC Report for the 2016 fiscal year is not required under those laws); and
3. by the first filing deadline of the CbC Report for the fiscal year 2016, a qualifying competent authority agreement must be in effect between the jurisdiction of tax residence of the ultimate parent entity and Ireland; and
4. the jurisdiction of tax residence of the ultimate parent entity has not notified Revenue of a systemic failure; and
5. an Irish tax resident constituent entity of the MNE Group must, by the last day of the fiscal year, notify Revenue of the name and jurisdiction of tax residence of the reporting entity. Refer to Q27 below for further detail on CbC Reporting notifications.

17. What is an EU designated entity and what are its obligations?

In addition to the OECD requirements for secondary reporting, DAC 4 provides that, where the conditions for the secondary reporting mechanism apply, an MNE Group can appoint an “EU designated entity” to file the report on behalf of all **EU constituent entities** of a non-EU parent MNE Group. EU designated entity reporting is provided for in Regulation 5.

Regulation 5 requires an EU designated entity resident for tax purposes in the State to provide a CbC Report to the Revenue Commissioners. Regulation 5 also provides that a domestic constituent entity (which has not been appointed as an EU designated entity) is not required to file a CbC Report or equivalent CbC Report with the Revenue Commissioners under the secondary reporting mechanism in the following circumstances:

- i. Where an Irish resident EU designated entity of the same MNE Group has provided a full CbC Report on behalf of the MNE Group to the Revenue Commissioners; or
- ii. an EU designated entity resident in another EU Member State provides a CbC Report for the MNE Group in its jurisdiction of tax residence and the domestic constituent entity provides a notification to the Revenue Commissioners containing details of the reporting entity for the MNE Group (see Q 27 for more details on notifications).

18. Is there any specific guidance on how to complete the CbC Report / Equivalent CbC Report?

It should be borne in mind that the CbC Report is intended to apply for a multitude of entity types across a broad range of industries. Therefore, it is not practical to draft guidance on the completion of CbC Reports / Equivalent CbC Reports that provides a definitive answer for every type of entity / industry.

The BEPS Action 13 Final Report (page 31) includes detailed instructions and guidance on how to complete CbC Reports and should be reviewed in full in advance of completing CbC Reports /

Equivalent CbC Reports. In addition, these FAQs address some specific questions which may arise when completing CbC Reports / Equivalent CbC Reports.

The reporting entity / domestic constituent entity should adopt a reasonable, practical and consistent approach to completion of CbC Reports / Equivalent CbC Reports. Furthermore, the reporting entity / domestic constituent entity should complete CbC Reports / Equivalent CbC Reports to the best of its ability, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

A. What should be included in the “revenues” column on Table 1 of the CbC Report / Equivalent CbC Report?

In line with the BEPS Action 13 Final Report, “revenues” should include income from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Payments received from other constituent entities that are treated as dividends in the payor’s tax jurisdiction should be excluded.

The term “revenues” should be interpreted in the broadest possible sense to include all income (both revenue and capital in nature, but excluding payments that are treated as dividends in the payor’s tax jurisdiction).

Revenue is of the view that Irish resident constituent entity of an MNE Group is best placed to interpret the definition of “revenues”, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity / domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

B. How should in-country intercompany transactions be reflected in Table 1 of the CbC Report / Equivalent CbC Report?

In accordance with the BEPS Action 13 Final Report, all columns in Table 1 require the reporting entity / domestic constituent entity to include aggregated results on a country by country basis. In particular, for the purposes of completing Table 1, financial results of all intercompany dealings within the same country must be aggregated and not consolidated. Table 3 (Additional Information) of the CbC Report / Equivalent CbC Report can be utilised to explain levels of in-country intercompany dealings, if required.

C. In what circumstances should contractors or employees on secondment be included as employees of a particular constituent entity?

In line with the BEPS Action 13 Final Report, independent contractors participating in the ordinary operating activities of the constituent entity may be reported as employees.

Revenue is of the view that reporting entity / domestic constituent entity is best placed to decide whether contractors participate in the ordinary operating activities of the business and therefore should be included as employees on the CbC Report / Equivalent CbC Report.

Similarly with regard to employees that have been seconded within an MNE Group, from one group entity to another group entity, again the reporting entity/ domestic constituent entity is best placed to decide in which entity's headcount seconded employees should be included for the purposes of the CbC Report / Equivalent CbC Report.

As noted above, reporting entity / domestic constituent entity should adopt a reasonable, practical and consistent approach to completion of CbC Reports / Equivalent CbC Reports. Furthermore, the reporting entity / domestic constituent entity should complete CbC Reports / Equivalent CbC Reports to the best of their ability, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the individual facts and circumstances of the MNE Group and the industry in which it operates. The onus is on the reporting entity / domestic constituent entity to ensure that the CbC Report / Equivalent CbC Report is complete and accurate.

D. What should be included in Table 3 (Additional Information) of the CbC Report / Equivalent CbC Report?

The reporting entity/ domestic constituent entity may wish to include any further brief information or explanation which it considers necessary or that would facilitate the understanding of the compulsory information provided in the CbC Report.

E. How should permanent establishment (including branch) data be reflected on Table 1 of the CbC Report / Equivalent CbC Report?

In line with the BEPS Action 13 Final Report, permanent establishment data should be reported by reference to the tax jurisdiction in which the permanent establishment is situated and not by reference to the tax jurisdiction of residence of the business unit of which the permanent establishment is a part. Residence tax jurisdiction reporting for the business unit of which the permanent establishment is a part should exclude financial data related to the permanent establishment.

The BEPS Action 13 Final Report sets out specific rules with regard to the balance sheet items on Table 1, that is, Stated Capital, Accumulated Earnings and Tangible Assets other than Cash and Cash Equivalents. The specific rules with regard to permanent establishments are as follows:

- **Stated Capital:** The stated capital of the permanent establishment should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.
- **Accumulated Earnings:** Accumulated earnings of the permanent establishment should be reported by the legal entity of which it is a permanent establishment.
- **Tangible Assets other than Cash and Cash Equivalents:** Assets of the permanent establishment should be reported by reference to the tax jurisdiction in which the permanent establishment is situated.

F. What information should be included in the Income Tax Accrued column on Table 1 of the CbC Report/Equivalent CbC Report?

In accordance with the BEPS Action 13 Final Report this column should contain the sum of the accrued current tax expense or credit recorded on taxable profits or losses. The current tax expense or credit should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.

G. What factors should be used to classify the main business activity of group entities?

The reporting entity /domestic constituent entity should determine the nature of the main business activity / activities carried on by each of the constituent entities in the MNE Group and should tick one or more of the appropriate boxes on Table 2 of the CbC Report / Equivalent CbC Report. Where the “Other” business activity is selected for one or more constituent entities, the reporting entity/domestic constituent entity should specify the nature of the activity of such constituent entity / entities in Table 3 of the CbC Report / Equivalent CbC Report.

Revenue is of the view that the reporting entity / domestic constituent entity is best placed to determine which combination of factors should be taken into account when determining the nature of the main business activity / activities carried on by each constituent entity, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity/ domestic constituent entity to take a reasonable, practical and consistent approach. The onus is on the reporting entity to ensure that the information provided in the CbC Report / Equivalent CbC Report is complete and accurate.

19. What sources of data should be used to complete the CbC Report / Equivalent CbC Report?

The reporting entity/ domestic constituent entity may choose to use data from its consolidation reporting packages, from separate entity statutory financial statements, regulatory financial statements, or internal management accounts.

Revenue is of the view that the reporting entity/ domestic constituent entity is best placed to decide which approach works best for that particular MNE Group, taking into account the guidance provided in the BEPS Action 13 Final Report, having regard to the specific facts and circumstances of the MNE Group and the industry in which it operates. Revenue expects the reporting entity / domestic constituent entity to take a reasonable, practical and consistent approach. In particular, the reporting entity / domestic constituent entity should consistently use the same sources of data from year to year in completing the CbC Report / Equivalent CbC Report. The onus is on the reporting entity / domestic constituent entity to ensure that the information provided in the CbC Report / Equivalent CbC Report is complete and accurate.

20. Will Revenue seek to reconcile the CbC Report / Equivalent CbC Report to the consolidated accounts of an MNE Group?

In accordance with the BEPS Action 13 Final Report, it is not necessary to reconcile the revenue, profit and tax reported in the CbC Report / Equivalent CbC Report to the consolidated financial statements.

The requirement to disclose aggregated figures, as opposed to consolidated numbers, means that, even where consolidated financial statements are the source of information used in the CbC Report / Equivalent CbC Report, the CbC Report / Equivalent CbC Report may not reconcile to the consolidated accounts.

21. How should the CbC Reporting rules be applied to investment funds?

Guidance published by the OECD in August 2016⁶ confirms that the application of CbC Reporting to investment funds will depend on the relevant accounting treatment. The governing principle is to follow the accounting consolidation rules.

If, applying accounting rules, an investment entity does not consolidate investee companies, then those investee companies should not form part of an MNE Group and should not be considered constituent entities. However, if the accounting rules require that the investment entity consolidates with an investee company, the investee company should be part of an MNE Group (where one exists) and should therefore be considered a constituent entity.

22. How should the CbC Report / Equivalent CbC Report be filed?

CbC Reports / Equivalent CbC Reports in Ireland must be filed electronically via ROS. CbC Reports / Equivalent CbC Reports should be completed in XML format in accordance with the XML Schema (refer to Q11).

It is anticipated that the CbC Reporting filing system will be available in Q4 2017. Revenue will issue further guidance on filing CbC Reports closer to that time.

⁶ [Guidance on the Implementation of Country-by-Country Reporting](#)

23. When must a CbC Report / Equivalent CbC Report be filed with Revenue?

In accordance with Regulation 8 of the Regulations, CbC Reports / Equivalent CbC Reports must be filed with Revenue no later than 12 months after the last day of the fiscal year to which the CbC Report / Equivalent CbC Report relates. For example, a CbC Report / Equivalent CbC Report for the fiscal year ended 31 December 2016 must be filed with Revenue no later than 31 December 2017. Refer to Appendix II for a more detailed example.

24. Short accounting periods

Where the accounting period of an MNE Group is less than 12 months the threshold of €750 million (see Q2) should be prorated.

The filing deadline for the CbC Report / Equivalent CbC Report remains the same i.e. 12 months after the last day of the accounting period.

25. What happens if the ultimate parent entity of an MNE Group changes during a fiscal year?

The ultimate parent entity is always identified by reference to the last day of the fiscal year to which the CbC Report relates. Therefore, for an MNE Group with a fiscal year end of 31 December 2016, the ultimate parent entity is identified by reference to the date of 31 December 2016.

It should be noted that the ultimate parent entity of an MNE Group may change from one fiscal year to the next or part way through a fiscal year as a result of e.g. a takeover. An MNE Group should be cognisant of the impact changing ultimate parent entities may have on CbC Reporting obligations, in particular, where the jurisdiction of tax residence of the ultimate parent entity changes. Where a change in the ultimate parent entity of an MNE Group occurs, the MNE Group should carefully review its obligations with regard to making notifications and filing CbC Reports / Equivalent CbC Reports.

In particular, where an ultimate parent entity of an MNE Group changes part way through a fiscal year Revenue expects the following to apply:

- The parent entity of the acquired MNE Group should file a CbC Report including data for that MNE Group up to the date of takeover.
- The parent entity of the acquirer MNE Group should file a CbC Report as normal for its fiscal year. That CbC Report will include data for the constituent entities of the acquired MNE Group from the date of acquisition until the end of the fiscal year.

26. What penalties apply for the non-filing of a CbC Report / Equivalent CbC Report or when the CbC Report / Equivalent CbC Report is incorrect or incomplete?

Section 891H (7) TCA 1997 of the Legislation deals with penalties.

The penalty for failure to file a CbC Report / Equivalent CbC Report is €19,045 plus €2,535 for each day the failure continues. The penalty for filing an incomplete or incorrect CbC Report / Equivalent CbC Report is €19,045.

27. What notifications are required for CbC Reporting purposes in Ireland?

Regulation 6 of the Regulations deals with notification obligations.

In summary, the CbC Reporting notification obligations in Ireland are as follows:

- A. Where the ultimate parent entity of the MNE Group is tax resident in Ireland, then the ultimate parent entity must notify Revenue that it is the reporting entity.
- B. Where a surrogate parent entity has been appointed and that surrogate parent entity is tax resident in Ireland, then that surrogate parent entity must notify Revenue that it is the reporting entity.
- C. Where an EU designated entity has been appointed and that EU designated entity is tax resident in Ireland, then that EU designated entity must notify Revenue that it is the reporting entity.
- D. All domestic constituent entities must notify Revenue of the name and jurisdiction of tax residence of the reporting entity as well as whether it is an ultimate parent entity, surrogate parent entity, EU designated entity or a domestic constituent entity.

Regulation 6 provides that where there is more than one domestic constituent entity, and provided the **secondary reporting mechanism does not apply**, the MNE Group may nominate one such entity to make the notification required under D above on behalf of all other domestic constituent entities. Regulation 6 also allows an ultimate parent entity, surrogate parent entity, EU designated entity, which is making a notification required under A, B or C above, to make the notification required under D on behalf of all domestic constituent entities.

28. What is the deadline for making CbC Reporting notifications to Revenue?

All notifications must be made no later than the last day of the fiscal year to which the CbC Report / Equivalent CbC Report relates. For example, for CbC Reports / Equivalent CbC Reports relating to the fiscal year ended 31 December 2016, notifications must be made to Revenue no later than 31 December 2016. Refer to Appendix II for a more detailed example.

In recognition that there may be problems identifying the reporting entity for some MNE Groups as many other jurisdictions do not have their legislation in place yet, and Qualifying Competent Authority Agreements may also not be in place, Revenue can confirm that, as a transitional arrangement domestic constituent entities, should provide a notification based on a preliminary assessment of the identity and tax residence of the reporting entity. If this proves not to be correct, that entity should submit a second correct notification (refer to Q30) based on new information to Revenue as soon as possible.

29. How should CbC Reporting notifications be made to Revenue?

Notifications required in accordance with Irish CbC Reporting Legislation must be by submitted electronically via ROS. Refer to Appendix III for a Step-by-Step Guide to making CbC Reporting notifications.

30. Is it possible to amend a CbC Reporting notification after it has been submitted?

It is not possible to amend a CbC Reporting notification after it has been submitted to Revenue via ROS. Where an ultimate parent entity/surrogate parent entity/domestic constituent entity detects an error in a notification submitted to Revenue, that entity should submit a second correct notification. In such circumstances, Revenue will disregard the first incorrect notification in its entirety. Therefore, the second complete notification will replace the original notification as opposed to amend it.

31. How will Revenue obtain CbC Reports for Irish subsidiaries / permanent establishments of an MNE Group where the reporting entity is not tax resident in Ireland?

Assuming the secondary reporting mechanism does not apply (refer to Q13), where the reporting entity is not tax resident in Ireland, Revenue will receive the CbC Report from the competent authority in the jurisdiction in which the reporting entity is tax resident under automatic exchange of information provisions.

32. Will Revenue exchange CbC Reports filed in Ireland with other tax authorities?

Section 891H (10) TCA1997 allows Revenue to exchange CbC Reports with the Competent Authorities of other jurisdictions under automatic exchange of information provisions provided, on the basis of the information in the CbC Report, one or more constituent entities of the MNE Group are either resident for tax purposes, or are subject to tax with respect to the business carried out through a permanent establishment. Refer to Q34 for information regarding exchange of Equivalent CbC Reports.

33. What conditions must be satisfied before Revenue automatically exchanges CbC Reports with other tax jurisdictions?

There must a qualifying competent authority agreement in effect by the due date for filing CbC Reports.

A qualifying competent authority agreement is defined in the BEPS Action 13 Final Report as an agreement that is between authorised representatives of those jurisdictions that are party to an International Agreement (i.e. a Double Tax Agreement, Tax Information Exchange Agreement or the Multilateral Convention for Mutual Administrative Assistance in Tax Matters) and (ii) that requires the automatic exchange of CbC Reports between the party jurisdictions.

In most cases, exchange of CbC Reports is expected to take place pursuant to the Multilateral Competent Authority Agreement (“**MCAA**”) for CbC Reporting. As at June 2017 64 jurisdictions (including Ireland) have already signed the MCAA and more may sign up at a later date. A list of the jurisdictions that have signed up to the MCAA can be found on the OECD website [here](#).

34. Will Equivalent CbC Reports be exchanged with other tax authorities?

Equivalent CbC Reports are a local filing requirement in Ireland and Revenue is not required to automatically exchange Equivalent CbC Reports with other tax authorities.

35. How will Revenue safeguard the confidentiality of information provided on CbC Reports / Equivalent CbC Reports?

Section 851A TCA 1997 provides that all taxpayer information is confidential and may only be disclosed in accordance with the law. The information contained on CbC Reports / Equivalent CbC Reports will be treated in the same manner as all other taxpayer information provided to / received by Revenue.

With regard to information provided to other tax authorities under automatic exchange of information provisions, although the MCAA is multilateral, the exchanges of actual CbC Reports will be bilateral and the MCAA includes a mechanism that allows each jurisdiction to retain control over which jurisdictions they undertake exchanges with.

In addition, the MCAA provides that all information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention on Mutual Administrative Assistance in Tax Matters.

36. What will the information provided on a CbC Report / Equivalent CbC Report be used for?

The BEPS Action 13 Final Report sets out three permitted uses for information contained in CbC Reports, namely:

- to assess high level transfer pricing risk;
- to assess other BEPS-related risks; and
- for economics and statistical analysis.

Ireland is committed to using information provided on CbC Reports / Equivalent CbC Reports in accordance with the permitted uses. Revenue will not use CbC Reporting data, by itself, to make adjustments to the income of a taxpayer.

APPENDIX I

OECD Model Legislation / Irish CbC Reporting Legislation - Key Terms

“Constituent entity” means (i) any separate business unit of an MNE Group that is included in the Consolidated Financial Statements of the MNE Group for financial reporting purposes or would be so included if equity interests in such business unit were traded on a public securities exchange; (ii) any such business unit that is excluded from the MNE Group's Consolidated Financial Statements solely on size or materiality grounds; and (iii) any permanent establishment of any separate business unit of the MNE Group that is included in (i) or (ii) above provided the business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting, or internal management control purposes.

“Domestic constituent entity” means a constituent entity, which is resident for tax purposes in the State, but does not include an ultimate parent entity or a surrogate parent entity.

“EU designated entity” means a constituent entity of an MNE group, not being an ultimate parent entity or surrogate parent entity, that –

(a) is resident in a Member State for tax purposes, and

(b) has been designated as an entity by that MNE group to provide a country-by-country report on behalf of all constituent entities of the MNE group resident for tax purposes in a Member State.

“Surrogate parent entity” means one constituent entity of the MNE Group that is appointed by such group, as a sole substitute for the ultimate parent entity, to file the CbC report in its jurisdiction of tax residence on behalf of such MNE Group.

“Ultimate parent entity” means a constituent entity of an MNE Group that owns directly or indirectly a sufficient interest in one or more other constituent entities of such MNE Group such that it is required to prepare consolidated financial statements under accounting principles generally applied in its tax residence jurisdiction, or would be so required if its equity interests were traded on a public securities exchange in its tax residence jurisdiction, where there is no other constituent entity of such MNE Group that owns directly or indirectly such an interest in the first constituent entity.

APPENDIX II

Notification / Filing Deadlines - Example

What are the CbC Reporting notification and filing obligations of an Irish tax resident constituent entity which forms part of an MNE Group with a 12-month accounting period ended 31 December 2016?

The notification and filing obligations the Irish tax resident constituent entity will depend on the status of the entity, as follows:

1. Irish tax resident constituent entity is the **ultimate parent entity** or the **surrogate parent entity** of an MNE Group

Notification deadline	31 December 2016
Filing Deadline – CbC Report	31 December 2017

2. The Irish tax resident constituent entity is **neither** the ultimate parent entity nor the surrogate parent entity.

Notification deadline – details of reporting entity	31 December 2016
Filing Deadline – CbC Report	N/a – Revenue will receive CbC Report via automatic exchange of information channels

3. The Irish tax resident constituent entity is **neither** the ultimate parent entity nor the surrogate parent entity and the **secondary reporting mechanism** applies.

Notification deadline – details of reporting entity ⁷	31 December 2016
Filing Deadline – Equivalent CbC Report	31 December 2017

⁷If it is known by the notification date that the secondary reporting mechanism will apply because any of the circumstances outlined in Q13 are present, Revenue expects to be notified that the domestic constituent entity is the reporting entity

APPENDIX III

Step-by-Step Guide to making Notifications in accordance with Regulation 6 of the Country-by-Country (“CbC”) Reporting Regulations

The annual notification obligations of all Irish tax resident entities that are part of an MNE group, to which CbC Reporting applies, are set out in Q27 above. (For the purposes of this Step-by-Step Guide “entity” refers to an Irish ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity, unless otherwise specified.)

As noted in Q27, all CbC Reporting notifications must be made online via ROS. Where an entity does not have an Irish tax reference number (e.g. a dormant entity), but is obliged to make a CbC Reporting notification, it can register with Revenue as a “reporting entity” solely for the purposes of making a CbC Reporting notification and filing a CbC Report in due course (where applicable).

As noted in Q27 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities.

CbC Reporting Notifications Process – Summary

All CbC Reporting notifications must be submitted online via ROS.

The following steps are involved:

- **Step 1:** Register as a reporting entity and register for ROS (this step only applies where an entity is not already registered for tax and does not have a tax reference number/cannot access ROS, but is obliged to submit a CbC Reporting notification).
- **Step 2:** Register a CbC Reporting Obligation.
- **Step 3:** Complete and submit the CbC Reporting Notification Form.

Steps 1 and 2 vary slightly depending on whether the user of the system is an entity or an agent. Step 3 is the same for all users of the system regardless of whether the user is an entity or an agent.

- Refer to **Section 1** where the user of the system is an **entity**.
- Refer to **Section 2** where the user of the system is an **agent**.
- **Section 3** applies to **both entities and agents**.

REVENUE CONTACT DETAILS

For queries relating to any aspect of the CbC Reporting notification procedure, please contact:

Email: AEOI_TechnicalSupport@revenue.ie

Phone: 042 935 3337

SECTION 1: ENTITIES SUBMITTING CBC REPORTING NOTIFICATIONS

This section is only relevant where the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity. If the user of the system is an agent, please refer to Section 2 below.

1.1 Register as a reporting entity and register for ROS

As noted in Q27 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities.

If the Irish entities in an MNE Group wish to avail of this option go to step 1.2 below.

1.1.1 Register as a reporting entity

This step is only relevant if the entity does not have a tax reference number, that is, it is not registered for tax. If the entity has a tax reference number go step 1.1.2 below.

If the entity does not have a tax reference number and is not registered for ROS, but is obliged to make a CbC Reporting notification, the entity must register with Revenue as a 'reporting entity'. This process should not be confused with a tax registration. Where an entity registers as a reporting entity, it will only be able to fulfil its CbC Reporting obligations, that is, it will not be possible to use this number to register for any taxes (e.g. corporation tax / VAT).⁸

In order to register as a reporting entity, the entity must contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office – see contact details on page 21. The entity 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).

1.1.2 Register for ROS

This step is only relevant if the entity is not already registered for ROS. If the entity is registered for ROS go to step 1.2 below.

The entity must register for ROS using the reporting entity registration number provided by Revenue. If the entity already has a tax reference number, but is not registered for ROS, the entity must register for ROS using its tax reference number; the entity should NOT request a separate reporting entity registration number.

⁸ If an entity (e.g. a dormant entity) registers as a reporting entity for the purposes of fulfilling its CbC Reporting obligations and subsequently requires to register for tax (e.g. if the entity commences to trade), the entity should de-register as a reporting entity on ROS and re-register on ROS for the appropriate tax.

Details on how to register for ROS are available on the Revenue website (www.revenue.ie). In Step 1 of the ROS registration process (Apply for your ROS Access Number (RAN)), the entity should select “DAC4-CbC” in the drop-down box entitled “Tax Type/Approval No.” in Section A.

1.2 Register a CbC Reporting Obligation

This step can only be completed once the entity is registered for ROS. If the entity is not registered for ROS, refer to step 1.1 above.

Follow steps 1.2.1 to 1.2.10 to register a CbC Reporting Obligation.

1.2.1 Log into ROS.

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

The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo are links for 'GAEILGE', 'ENGLISH', 'ROS HELP', and a user profile icon with the text 'MNML0 YCJMHYCS JICAOINL HNQY' and an 'EXIT' link. Below the navigation bar is a 'MY SERVICES' tab, followed by tabs for 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The main content area is divided into two columns. The left column is titled 'Revenue Record:' and contains a button for 'Open Revenue Record' and a list of services. The 'Manage Reporting Obligations' service is circled in red. The right column is titled 'Returns and Payments' and contains sections for 'File a Return', 'Complete a Form On-line', 'Upload Form(s) Completed Off-line', 'Payments & Refunds', 'Submit a Payment', and 'Payment Details'. A 'Tax Clearance Certificate Expired.' notification is visible in the top right of the main content area.

1.2.3 Select “Register” opposite “DAC4-CbC”.

The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with the Revenue logo and menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The user is logged in as R RXYIK & SONS LTD - 0031888C. The main content area is titled 'eRegistration' and contains a 'Registration Options' section. This section lists three registration types: FATCA - FATCA (Status: Not Registered), DAC2-CRS - DAC2-CRS (Status: Not Registered), and DAC4-CbC - DAC4-CbC (Status: Not Registered). Each entry has a 'Register' button. The 'Register' button for DAC4-CbC is circled in red. To the left of the registration options, there is a 'Notes' section with instructions on how to manage reporting obligations and agent links. To the right, there is a 'Your Requests (0)' section with a 'Submit' button at the bottom. The footer contains links for Revenue Home, ROS Help, Exit, Accessibility, Eolas as Gaelige, Certification Practice Statement, Certificate Policy Statement, Privacy Policy, and Terms & Conditions.

1.2.4 Enter the registration date in the format DD/MM/YYYY and click “Add To Your Requests”.

The screenshot shows the Revenue eRegistration interface with the 'DAC4-CbC Registration' form open. The form has a title 'DAC4-CbC Registration' and a note: '* Denotes a required field'. The 'Registration Date (DD/MM/YYYY)' field is highlighted with a red circle. Below the date field are 'Cancel' and 'Add To Your Requests' buttons, both also circled in red. The background shows the same navigation bar and user information as the previous screenshot. The footer contains the same set of links as the previous screenshot.

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

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Help | Exit |

R RXYIYK & SONS LTD - 0031888C

eRegistration

Manage Your Reporting Obligations and Agent Links
Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

FATCA - FATCA
Status: Not Registered [Register](#)

DAC2-CRS - DAC2-CRS
Status: Not Registered [Register](#)

DAC4-CbC - DAC4-CbC
Status: In Requests

Your Requests (1)

Register

DAC4-CbC
[Edit](#) [Cancel](#)

Once you add a registration to your requests you will be able to submit.

[Submit](#)

Revenue Home ROS Help Exit Accessibility Eolas as Gaelige Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

- 1.2.6 Click “Sign and Submit”.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Summary

DAC4-CbC Reporting Obligation (New)

[Back](#) [Sign and Submit](#)


- 1.2.7 The entity will be redirected to the Sign & Submit screen. Enter the **ROS password** and click **“Sign and Submit”**.

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Irish Tax and Customs

ROS Help | Exit |

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return BSJMMIM ZITDMN WY

Information  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

- 1.2.8 The entity will receive a **ROS Acknowledgement** and a Notice Number, which the entity may wish to print for its records. Click **“OK”**.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ROS Acknowledgement R RXYIYK & SONS LTD - 00031888C

You have just transmitted an Online Registration Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number

eRegistration summary:

Action	Status
Register DAC4-CbC	Success

To return to My Services page click the **OK** button

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Po

1.2.9 The entity will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC Reporting Obligation. Click on the **notice number** for confirmation of the registration.

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MY SERVICES **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP
R RXYIK & SONS LTD EXIT

R RXYIK & SONS LTD - Inbox Messages

Search by: Select Search Method View Latest Messages 1

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
<input checked="" type="checkbox"/>	5063336873H	R RXYIK & SONS LTD	0031888C		Reporting Entity Registr	N/A	14/09/2016	N/A
<input type="checkbox"/>	0003188828310C	R RXYIK & SONS LTD	0003188M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	07/09/2016	N/A
<input type="checkbox"/>	0003188828311E	R RXYIK & SONS LTD	0003188M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	27/07/2016	N/A
<input type="checkbox"/>	0003188828310C	R RXYIK & SONS LTD	0003188M	PAYE-EMP	Quarterly Remitter Letter	01/10/2016	26/07/2016	N/A

Archive Export Print

1.2.10 The following notice will appear which the entity may wish to print for its records.

This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016

Notice Number: 5063336873H Date Submitted: 14/09/2016

eRegistration

DAC4-CbC Reporting Obligation (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print](#)

❖ **AFTER COMPLETION OF STEP 1, THE ENTITY SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.**

SECTION 2: AGENTS SUBMITTING CBC REPORTING NOTIFICATIONS

This section is only relevant where the user of the system is an agent. If the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity, please refer to Section 1 above.

2.1 Register the entity as a reporting entity on ROS

This step is only relevant if the entity does not have a tax reference number, that is, the entity is not registered for tax. If the entity has a tax reference number and is linked to the agent on ROS, go to step 2.2 below.

As noted in Q27 above, it is possible for one entity (ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity) to make the CbC Reporting notification on behalf of all Irish entities in an MNE Group. Therefore, it is possible for an entity which already has a tax reference number and is registered for ROS to make the CbC Reporting notification(s) on behalf of all Irish entities in that MNE Group including any unregistered/dormant entities. If the agent wishes to avail of this option go to step 2.2 below.

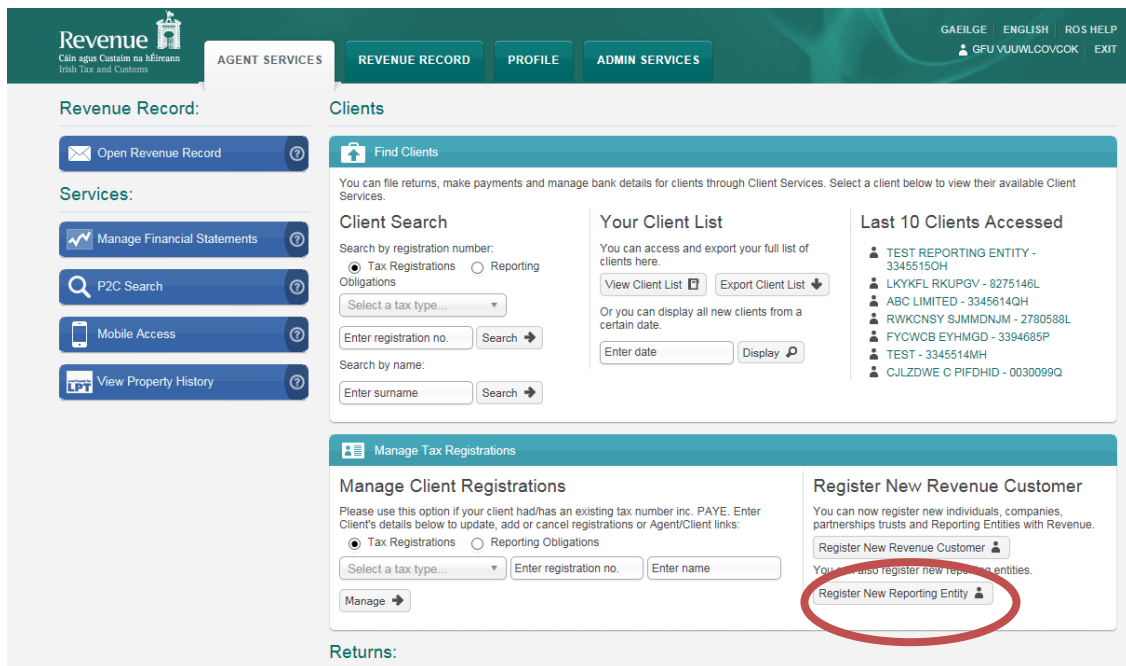
If the entity does not have a tax reference number and is not registered on ROS, but is obliged to make a CbC Reporting notification, the agent must register the entity with Revenue as a 'reporting entity'. This process should not be confused with a tax registration. Where the agent registers an entity as a reporting entity, the agent will only be able to fulfil the CbC Reporting obligations on behalf of the entity, that is, it will not be possible to use this number to register for any taxes (e.g. corporation tax / VAT).⁹

When an agent is registering an entity as a reporting entity for CbC Reporting purposes it is possible to register the entity for a CbC Reporting Obligation at the same time. The process is set out in steps 2.1.1 to 2.1.14 below.

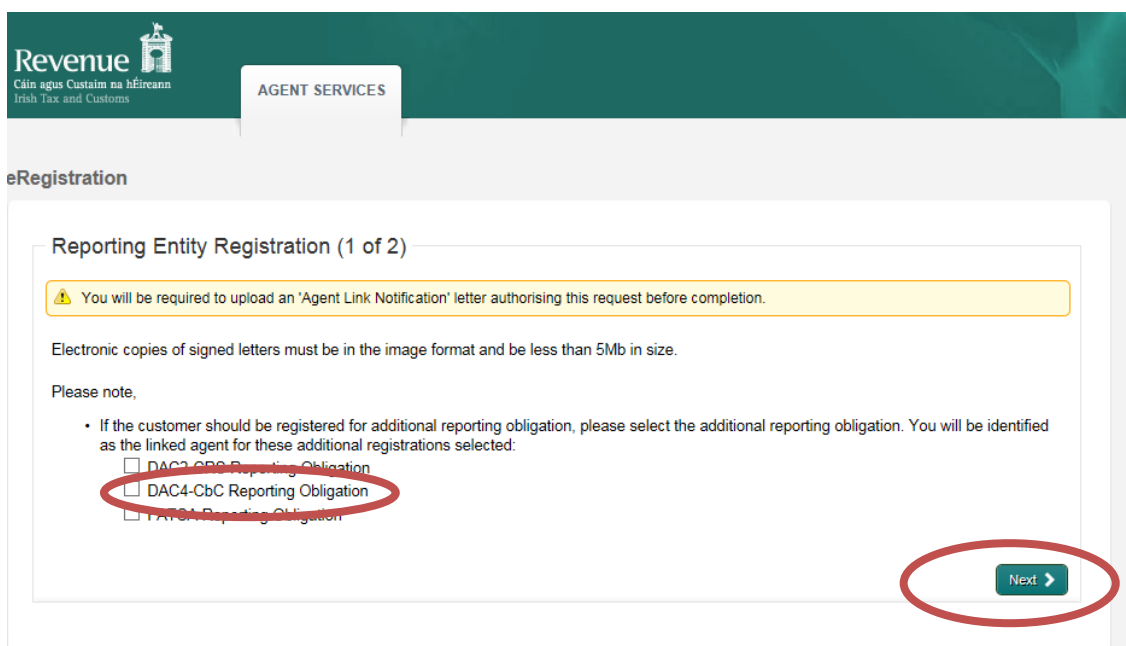
⁹ If an agent registers an entity (e.g. a dormant entity) as a reporting entity for the purposes of fulfilling its CbC Reporting obligations and subsequently requires to register that entity for tax (e.g. if the entity commences to trade), the agent should de-register the entity as a reporting entity on ROS and re-register the entity on ROS for the appropriate tax.

2.1.1 Log into ROS

2.1.2 On the “Agent Services” tab, select “Register New Reporting Entity” on the bottom right-hand corner of the screen.



2.1.3 Select “DAC4-CbC Reporting Obligation” and click “Next”.



2.1.4 Enter the **required details** for the entity. Click **“Next”**.

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AGENT SERVICES

eRegistration

Reporting Entity Registration (2 of 2) - Reporting Entity Details

* Denotes a required field

Reporting Entity

Reporting Entity Name *

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Phone (STD Code and Number)

Email Address

Responsible Officer

X Cancel

< Back Next >

2.1.5 Enter the **registration date** (i.e. today's date - the date on which the registration is completed) in the format DD/MM/YYYY and click **“Next”**.

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eRegistration

DAC4-CbC Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

X Cancel

< Back Next >

2.1.6 Select “Generate Client Consent Letter”.

The screenshot shows the Revenue eRegistration portal. At the top left is the Revenue logo with the text "Cáin agus Custaim na hÉireann" and "Irish Tax and Customs". To the right is a "AGENT SERVICES" tab. Below the header is the "eRegistration" section. A "Summary" box contains the following information:

Customer Registration Request (Reporting Entity)

Registered Contact Details	
Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case

DAC4-CbC Reporting Obligation Details	
Registration Commencement Date	13/09/2016

Below the summary is an information box with a blue icon and the following text: "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](#)."

At the bottom of the summary box are three buttons: "Cancel", "Generate Client Consent Letter" (circled in red), and "Back Next".

- 2.1.7 A template Consent Letter (in PDF format) in respect of the registration input by the agent will be generated. The agent should download this template and have it signed as required, then save it to the agent's network/drive.


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Test Case confirms that **GFU VUUWLCOVCOK (00747H)** is to act as the agent in respect of the following reporting obligations.

Customer Registration Request(Reporting Entity)

DAC4-CbC Reporting Obligation (New) _____

Registered Contact Details _____

Name	Test Case
Address	Test Case
	Test Case

Test Case 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 _____

2.1.8 Once completed, click “Next” on the ROS screen.

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AGENT SERVICES

eRegistration

Summary

Customer Registration Request (Reporting Entity)

Registered Contact Details

Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case

DAC4-CbC Reporting Obligation Details

Registration Commencement Date	13/09/2016
--------------------------------	------------

i 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](#).

- 2.1.9 To upload the completed Consent Letter, click **“Browse”** and locate the completed Consent Letter in the agent network/drive. Select the box **“DAC4-CbC”** and click **“Add Attachment”**.

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AGENT SERVICES

eRegistration

Agent Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed Agent Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File*

Browse...

Please indicate to which tax heads the attachment is relevant to by checking the boxes.

DAC4-CbC

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

Back to Summary Add Attachment

- 2.1.10 Click **“Sign and Submit”**.

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AGENT SERVICES

eRegistration

Agent Link Attachment

Attached approval letter file(s):

DAC4-CbC	approval_for__20160914.pdf	Remove Attachment
----------	----------------------------	-------------------

Back to Summary Sign and Submit

2.1.11 The agent will be redirected to the Sign and Submit screen. Enter the **ROS password** and click **“Sign and Submit”**.



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

The image shows a 'Sign & Submit' form. It has a dark green header with the text 'Sign & Submit'. Below the header, there are two input fields: 'Certificate' with the value 'Agent110567862' and 'Enter Password' with the value 'Password'. To the right of the 'Certificate' field is a 'Help' link. Below the input fields are two buttons: 'Sign & Submit' and 'Back'. A progress bar at the bottom shows '0%'. Red circles highlight the 'Enter Password' field and the 'Sign & Submit' button.

2.1.12 The agent will receive a **ROS Acknowledgement** and a Notice Number, which the agent may wish to print for the agent’s records. Click **“OK”**.

The image shows the 'ROS Acknowledgement' screen. At the top is the Revenue logo and navigation tabs: 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main heading is 'ROS Acknowledgement'. Below it is a message: 'You have just transmitted an Online Registration Return for your client which has been received by ROS. You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to Agent Services click on Agent Services tab.' Below this is a 'Notice Number' field with the value '4265834218C'. Underneath is an 'eRegistration summary' table:

Action	Status
Register and Link DAC4-CbC	Success

At the bottom, there is a message: 'To return to Agent Services click on Agent Services tab.' and an 'OK' button, which is circled in red.

2.1.13 The agent will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC 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: AGENT SERVICES, REVENUE RECORD (highlighted with a red circle), PROFILE, and ADMIN SERVICES. Below the tabs, there is a search bar and a table of messages. The table has columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Mandatory ROS filer, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, Issued Date, and Archived. The first row of the table is highlighted with a red circle, showing a notice number of 4265834218C.

2.1.14 The following notice will appear which the agent may wish to print for the agent’s records.



This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016
 Notice Number: 4265834218C Date Submitted: 14/09/2016

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name Test Case

Registered Contact Details

Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case

DAC4-CbC Reporting Obligation Details

Registration Commencement Date	13/09/2016
--------------------------------	------------

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction



❖ **AFTER COMPLETION OF STEP 2.1, THE AGENT SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.**

2.2 Register a CbC Reporting Obligation

This step can only be completed once the entity is registered for ROS and linked to the agent on ROS. If the entity is not registered for ROS, refer to step 2.1 above.

If step 1 has been completed by the agent, this step is not necessary. Refer to Section 3 to proceed.

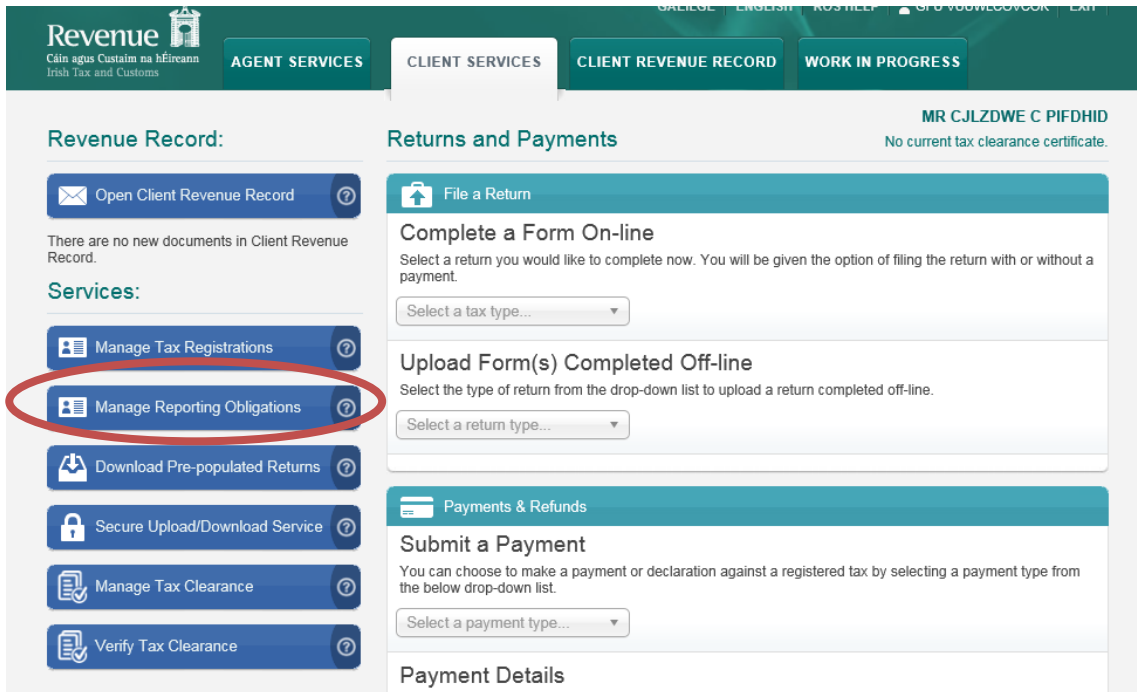
Follow steps 2.2.1 to 2.2.17 to register a CbC Reporting Obligation.

2.2.1 Log into ROS.

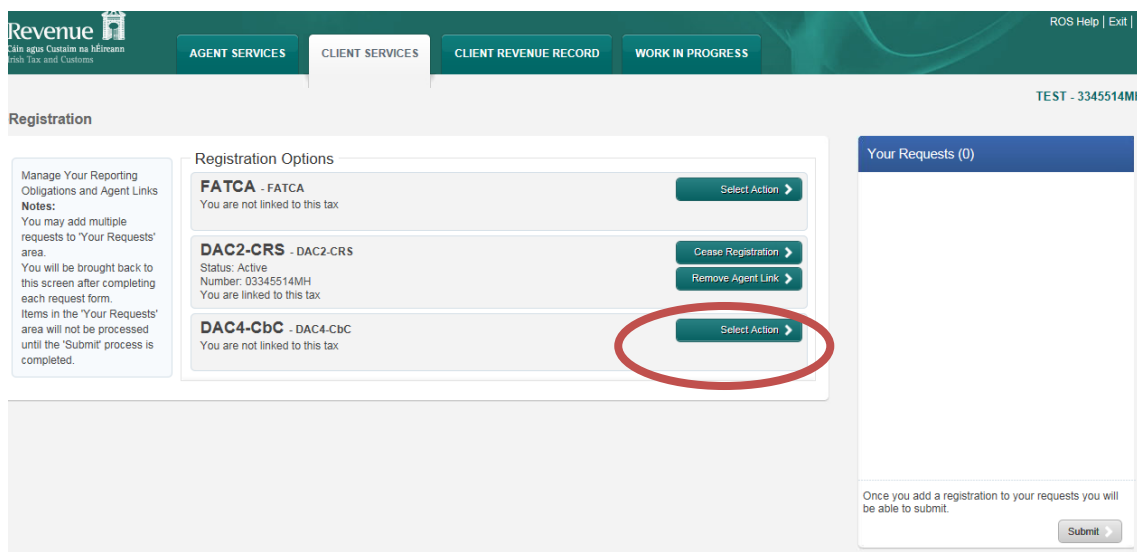
2.2.2 Under the “Agent Services” tab, locate the entity using one of the available options. You will be redirected to the “Client Services” tab for the relevant entity.

The screenshot displays the Revenue Record interface. The top navigation bar includes 'AGENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The left sidebar shows 'Revenue Record:' with 'Open Revenue Record' and 'Services:' with 'Manage Financial Statements', 'P2C Search', 'Mobile Access', and 'View Property History'. The main content area is titled 'Clients' and contains a 'Find Clients' section. Under 'Client Search', there are two radio buttons: 'Tax Registrations' and 'Reporting' (which is selected). Below these are two search input fields: 'Enter registration no.' and 'Enter surname', both with 'Search' buttons. A dropdown menu is set to 'DAC4-CbC'. To the right, the 'Your Client List' section has 'View Client List' and 'Export Client List' buttons. Below this is a 'Manage Client Registrations' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', and input fields for 'Select a tax type...', 'Enter registration no.', and 'Enter name'. A 'Manage' button is at the bottom left of this section. On the far right, there is a 'Reg' section with 'You ca partner' and 'Regis' buttons.

2.2.3 Select “**Manage Reporting Obligations**” from the list of services on the left-hand side of the screen.



2.2.4 Click “**Select Action**” opposite “**DAC4-CbC**”.



2.2.5 Select “Add and link to a new registration”.

The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with the Revenue logo and tabs for AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. The current user is identified as TEST - 3345514M. The main content area is titled 'Registration' and contains a 'Registration Options' section. This section lists three registration types: FATCA - FATCA (not linked), DAC2-CRS - DAC2-CRS (active, linked), and DAC4-CbC - DAC4-CbC (not linked). For each type, there are buttons for 'Select Action', 'Cease Registration', and 'Remove Agent Link'. For the DAC4-CbC entry, there are three additional buttons: 'Add and link to a new registration' (circled in red), 'Add and link to an existing registration', and 'Link only to an existing registration'. To the right, there is a 'Your Requests (0)' section with a 'Submit' button at the bottom.

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

The screenshot shows the Revenue eRegistration interface at the 'Request Confirmation' stage. The navigation bar is the same as in the previous screenshot, but the current user is identified as MR CJLZDWE C PIFDHID - 0030099Q. The main content area contains a 'Request Confirmation' section with a yellow warning box stating: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, there is text explaining that electronic copies of signed letters must be in image format and less than 5Mb in size. It also states that the user must confirm that the customer does not have an active or ceased registration for this tax before proceeding. A bolded note reads: '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.' At the bottom of the confirmation box, there are two buttons: 'Back' and 'Confirm' (circled in red).

2.2.7 Enter the **registration date** (i.e. today's date - the date on which the registration is completed) in the format DD/MM/YYYY and click **"Add To Your Requests"**.

The screenshot shows the Revenue eRegistration interface. At the top, there is a navigation bar with the Revenue logo and four menu items: AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below this, the 'eRegistration' section is titled. A form titled 'DAC4-CbC Registration' is displayed. It includes a note: '* Denotes a required field'. The 'Registration Date (DD/MM/YYYY) *' field is highlighted with a red oval. To the right of the form, the 'Add To Your Requests' button is also highlighted with a red oval. A 'Cancel' button is visible on the left side of the form.

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

The screenshot shows the Revenue eRegistration interface with the 'Your Requests' section on the right. The top navigation bar is the same as in the previous screenshot. The 'eRegistration' section is titled. On the left, there is a 'Registration Options' section with three rows: 'FATCA - FATCA' (Status: You are not linked to this tax), 'DAC2-CRS - DAC2-CRS' (Status: Active, Number: 03345514MH, You are linked to this tax), and 'DAC4-CbC - DAC4-CbC' (Status: In Requests). On the right, the 'Your Requests (1)' section is titled. It contains a 'Register' button and a 'DAC4-CbC' entry with 'Edit' and 'Cancel' links. The 'Submit' button at the bottom of the 'Your Requests' section is highlighted with a red oval. A 'Cancel' button is also visible on the left side of the 'Your Requests' section.

2.2.9 Select “Generate Client Consent Letter”.

The screenshot shows the Revenue eRegistration portal. At the top, there is a navigation bar with the Revenue logo and four menu items: AGENT SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, and WORK IN PROGRESS. Below the navigation bar, the page title is "eRegistration". The main content area is titled "Summary" and contains a text input field with the value "DAC4-CbC Reporting Obligation (New)". Below the input field, there is a blue information box with a question mark icon and the following text: "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 information box, there is a button labeled "Generate Client Consent Letter" which is circled in red. To the right of this button are two smaller buttons: "Back" and "Next".

2.2.10 A template Consent Letter (in PDF format) in respect of the registration input by the agent will be generated. The agent should download this template and have it signed as required, then save it to the agent’s network/drive.

The screenshot shows a template Consent Letter document. At the top, there is the Revenue logo and the text "Cáin agus Custaim na hÉireann Irish Tax and Customs". Below the logo, there is a paragraph of text: "Test Case confirms that GFU VUUWLCOVCOK (00747H) is to act as the agent in respect of the following reporting obligations." Below this paragraph, there is a section titled "Customer Registration Request(Reporting Entity)" with a text input field containing the value "DAC4-CbC Reporting Obligation (New)". Below this section, there is a section titled "Registered Contact Details" with a text input field containing the value "Test Case". Below this section, there is a paragraph of text: "Test Case understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue." Below this paragraph, there are two lines of text for signatures and dates: "Signed _____ (Agent) Date _____" and "Signed _____ (Client) Date _____".

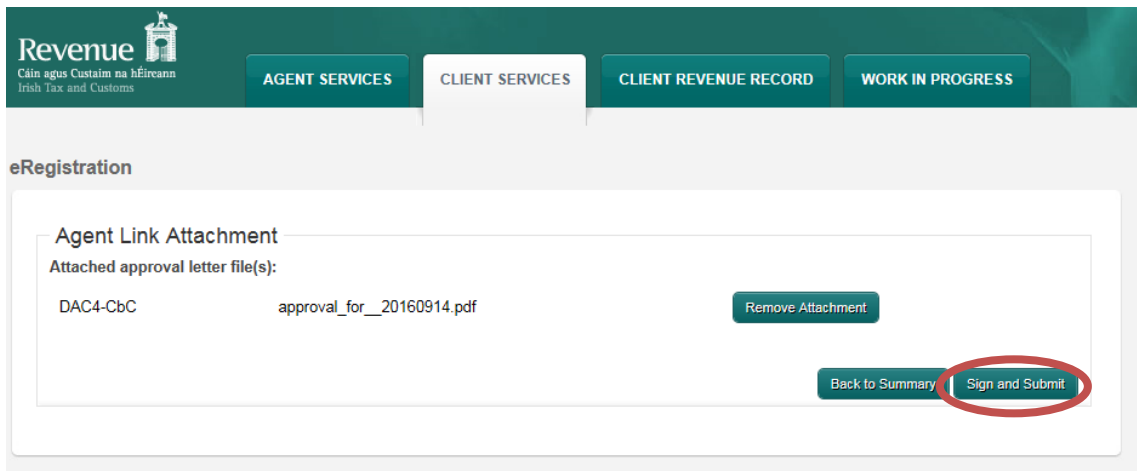
2.2.11 Once completed, click **“Next”** on the ROS screen.

The screenshot shows the Revenue ROS Client Services interface. The top navigation bar includes 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'Registration' and contains a 'Summary' section. A text input field contains 'DAC4-CbC Reporting Obligation (New)'. Below this is an information box with a blue icon and text: '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 information box is a 'Generate Client Consent Letter' button. At the bottom right of the summary section, there are two buttons: 'Back' and 'Next', with the 'Next' button circled in red.

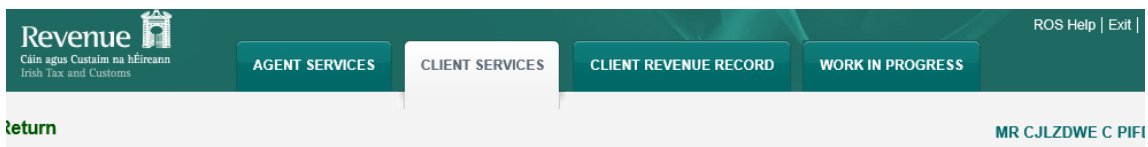
2.2.12 To upload the completed Consent Letter, click **“Browse”** and locate the completed Consent Letter in the agent network/drive. Select the box **“DAC4-CbC”** and click **“Add Attachment”**.

The screenshot shows the Revenue ROS Client Services interface. The top navigation bar includes 'AGENT SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'Registration' and contains an 'Agent Link Attachment' section. The text reads: 'In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed Agent Link Notification letter. Further information and a sample letter are available [here](#). Electronic copies of signed letters must be in the image format and be less than 5 megabytes in size. Please indicate the location of this file for upload using the 'browse' button below.' Below this text is a 'File*' input field with a 'Browse...' button circled in red. Below the input field is a checkbox labeled 'DAC4-CbC' which is checked and circled in red. At the bottom right of the section, there are two buttons: 'Back to Summary' and 'Add Attachment', with the 'Add Attachment' button circled in red.

2.2.13 Click “Sign and Submit”.

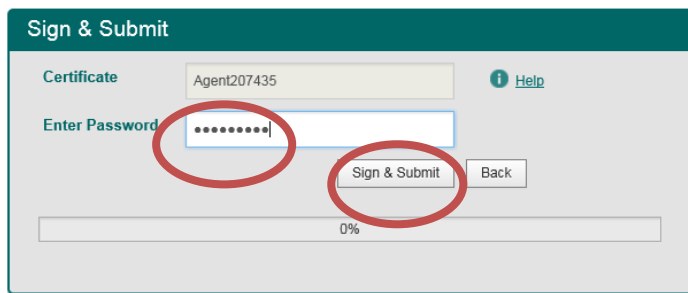


2.2.14 The agent will be redirected to the Sign & Submit screen. Enter the ROS password and click “Sign and Submit”.



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.



- 2.2.15 The agent will receive a **ROS Acknowledgement** and a Notice Number which the agent may wish to print for the agent's records. Click **"OK"**.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

AGENT SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to Agent Services click on Agent Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **5912277469N**

eRegistration summary:

Action	Status
Register and Link DAC4-CbC	Success

To return to Agent Services click on Agent Services tab.

OK

- 2.2.16 The agent will receive a new notification in the **Revenue Record** to confirm the entity has been registered for a CbC Reporting Obligation. Click on the **notice number** for confirmation of the registration.

Revenue
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Irish Tax and Customs

AGENT SERVICES **REVENUE RECORD** PROFILE ADMIN SERVICES

LANGUAGE: ENGLISH ROS HEL...
GFU VUUWLCOVCOK EXI

All Clients - Inbox Messages 1 Search Clients

ALL CLIENTS

Inbox Messages
Outstanding Returns
Properties Submitted via ROS

Search by: Select Search Method View Latest Messages 1

	Customer Name	Regn./Trader No./Doc ID	Mandatory ROS filer	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archive
	4265834218C	GFU VUUWLCOVCOK	00747H	No	Reporting Entity Registr	N/A	14/09/2016	N/A

2.2.17 The following notice will appear which the agent may wish to print for the agent's records.



Notice Number: 4265834218C This is a notice of the Registration Submitted to Revenue Commissioners on 14/09/2016 Date Submitted: 14/09/2016

eRegistration

Customer Registration Request (Reporting Entity)

Registered Company Name	Test Case
Registered Contact Details	
Reporting Entity name	Test Case
Address Line 1	Test Case
Address Line 2	Test Case
Responsible Officer	Test Case
DAC4-CbC Reporting Obligation Details	
Registration Commencement Date	13/09/2016

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction



❖ AFTER COMPLETION OF STEP 2.2, THE AGENT SHOULD ALLOW 24-48 HOURS FOR THE CBC REPORTING OBLIGATION TO BE REGISTERED BEFORE PROCEEDING TO SECTION 3.

SECTION 3: COMPLETION AND SUBMISSION OF THE CBC REPORTING NOTIFICATION FORM

This section is relevant where the user of the system is an entity, that is, the ultimate parent entity, surrogate parent entity, EU designated entity or domestic constituent entity and where the user is an agent.

3.1 Complete and submit CbC Reporting Notification Form

This step can only be completed where the entity is registered for ROS and has registered a CbC Reporting Obligation. Refer to Section 1 (where the user is an entity) and Section 2 (where the user is an agent) above.

Follow steps 3.1.1 to 3.1.15 below.

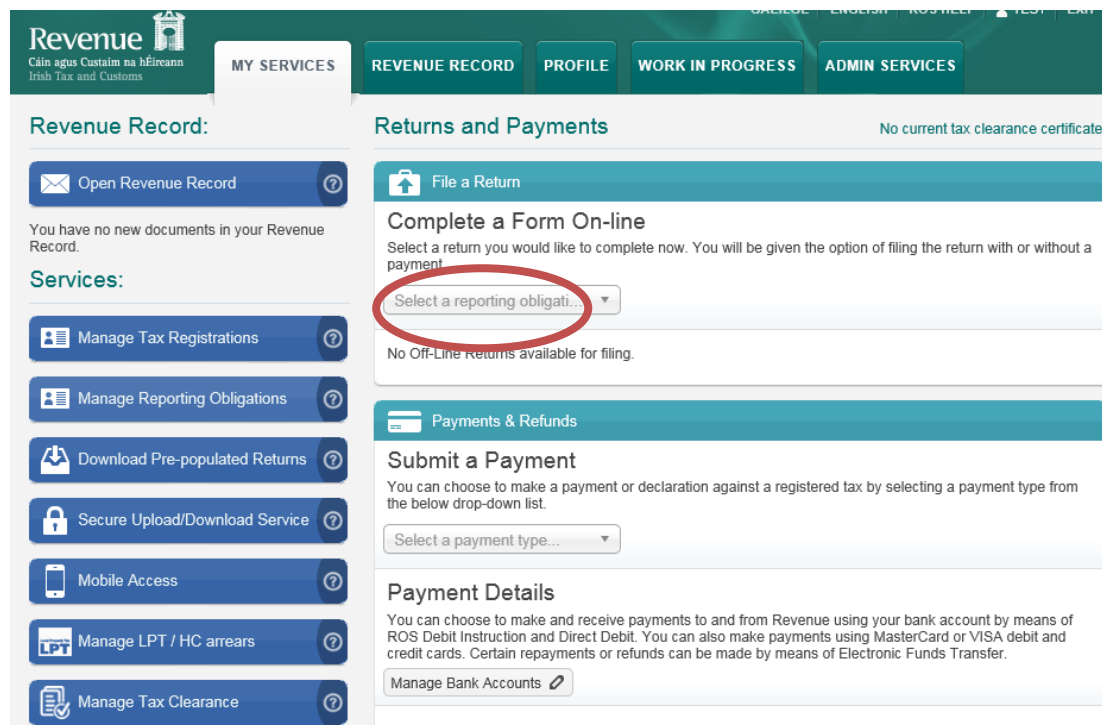
3.1.1 Log into ROS.

3.1.2 In the **“My Services”** tab (for entities) or **“Client Services”** tab (for agents), go to the **“Returns and Payments”** section in the centre of the screen.

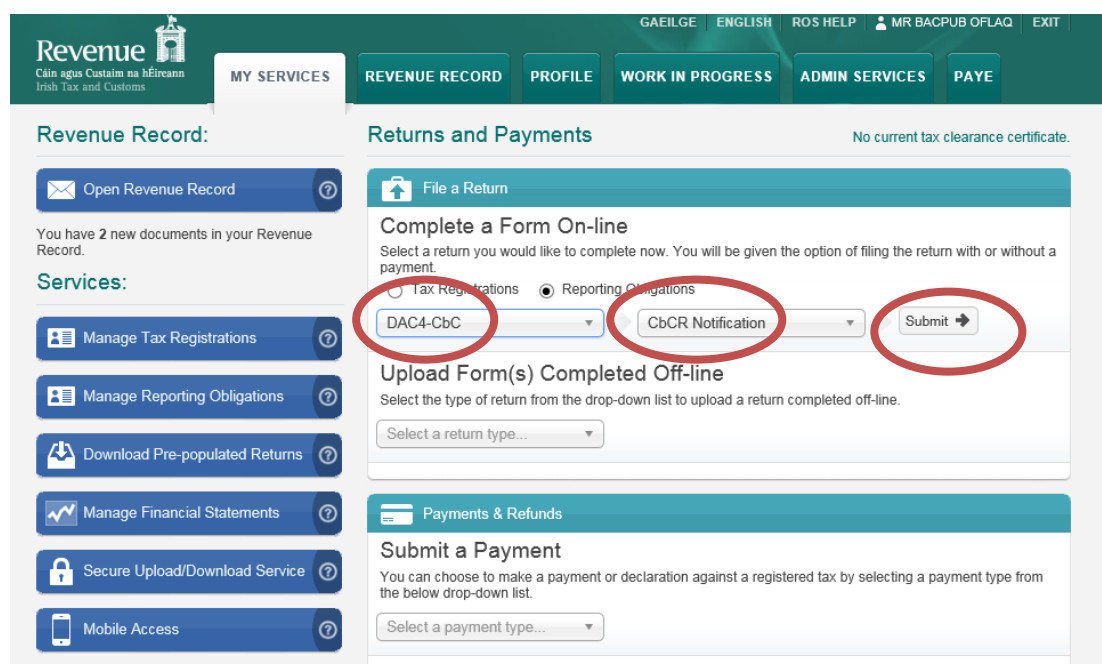
3.1.3 If the entity is registered for tax, the user will see the following screen. Under **“Complete a Form On-line”**, select the **“Reporting Obligations”** radio button.

The screenshot displays the Revenue Record system interface. The top navigation bar includes the Revenue logo, language options (GAELIGE, ENGLISH), ROS HELP, user information (MR BACPUB OFLAQ), and an EXIT button. Below the navigation bar, there are several tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, ADMIN SERVICES, and PAYE. The main content area is divided into two columns. The left column, titled 'Revenue Record:', contains a section for 'Open Revenue Record' with a notification that there are 2 new documents, and a 'Services:' section with links for 'Manage Tax Registrations', 'Manage Reporting Obligations', 'Download Pre-populated Returns', 'Manage Financial Statements', 'Secure Upload/Download Service', and 'Mobile Access'. The right column, titled 'Returns and Payments', has a sub-header 'File a Return' and a 'No current tax clearance certificate.' notification. The 'Complete a Form On-line' section is highlighted, showing a radio button selection for 'Tax Registration' (unselected) and 'Reporting Obligations' (selected and circled in red). Below this is a dropdown menu for 'Select a reporting obligation...'. The 'Upload Form(s) Completed Off-line' section has a dropdown for 'Select a return type...'. The 'Payments & Refunds' section has a 'Submit a Payment' section with a dropdown for 'Select a payment type...'. The bottom of the page shows the page number 46.

If the entity is not registered for tax but has been registered as a reporting entity, the user will see the following screen - i.e. there will be no radio button and the only option in “Complete a Form On-line” will be to “Select a Reporting Obligation”.



3.1.4 Select “DAC4-CbC” in the drop-down box. A second drop-down box will appear. Select “CbCR Notification” in the second drop-down box. Click “Submit”.



- 3.1.5 The user will be redirected to the “Country-by-Country Reporting Notification” Form. Enter the reporting period start date and reporting period end date in the format DD/MM/YYYY.

Hello Adam-indy-1 [Gaeilge](#) [Sign out](#)

Revenue
CORPORATE TAXES
TAXES AND CUSTOMERS

Country-by-Country Reporting Notification

Notification Details

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

*** Denotes Required Field**

*** Please enter the start date for the reporting period to which this notification relates:**
DD MM YYYY

*** Please enter the end date for the reporting period to which this notification relates:**
DD MM YYYY

*** Please indicate your entity type:**

*** Is this notification intended to satisfy notification requirements of Domestic Constituent Entities?** Yes No

[Back](#) [Clear](#) [Save](#) [Submit](#)

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#)

Language [Gaeilge](#)

- 3.1.6 Select the **entity type** from the drop down list. The options are “**Ultimate Parent Entity**”, “**Surrogate Parent Entity**”, “**EU Designated Entity**” and “**Domestic Constituent Entity**”.

Revenue
Gill and Gordon at Revenue
19A, Ex. and Customs

Country-by-Country Reporting Notification

Notification Details

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

* Denotes Required Field

* Please enter the start date for the reporting period to which this notification relates:
DD MM YYYY

* Please enter the end date for the reporting period to which this notification relates:
DD MM YYYY

* Please indicate your entity type:

* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities?

Please Select
Ultimate Parent Entity
Surrogate Parent Entity
EU Designated Entity
Domestic Constituent Entity

- 3.1.7 If “**Ultimate Parent Entity**”, **EU Designated Entity** or “**Surrogate Parent Entity**” is selected, go to step 3.1.9.

3.1.8 If “Domestic Constituent Entity” is selected, additional detail must be provided¹⁰, as follows:

- (i) name of Reporting Entity;
- (ii) jurisdiction of tax residence of Reporting Entity – select from drop down box; and
- (iii) type of the Reporting Entity – select correct radio button.¹¹

(Refer to Q6 for definition of “Reporting Entity”.)

The screenshot shows a web form titled "Country-by-Country Reporting Notification" from Revenue. The form is titled "Notification Details" and includes the following fields and options:

- Start Date:** Three input boxes for DD, MM, and YYYY.
- End Date:** Three input boxes for DD, MM, and YYYY.
- Entity Type:** A dropdown menu with "Domestic Constituent Entity" selected.
- Name of Reporting Entity:** A text input field, circled in red.
- Jurisdiction of Tax Residence of Reporting Entity:** A dropdown menu with "Please Select" selected, circled in red.
- Type of Reporting Entity:** Radio buttons for "Ultimate Parent Entity", "Surrogate Parent Entity", "EU Designated Entity", and "Domestic Constituent Entity". The "Domestic Constituent Entity" option is circled in red.
- Intended to satisfy requirements of other Domestic Constituent Entities?** Radio buttons for "Yes" and "No".

At the bottom of the form are buttons for "Back", "Clear", "Save", and "Submit".

¹⁰ If it is known by the notification date that the secondary reporting mechanism will apply because any of the circumstances outlined in Q13 are present, Revenue expects to be notified that the domestic constituent entity is the reporting entity. Therefore, the name of the domestic constituent entity making the notification should be inserted in the “Name of Reporting Entity” field; ‘Ireland’ should be selected in the “Jurisdiction of tax residence of Reporting Entity” field, and ‘Domestic Constituent Entity’ should be selected in the “Type of Reporting Entity” field.

¹¹ Guidance published by the OECD in August 2016 confirms that parent surrogate filing is a form of surrogate filing. Therefore, where an MNE Group is availing of the parent surrogate filing mechanism (refer to Q16 above), the domestic constituent entity should select “Surrogate Parent Entity” when indicating the type of Reporting Entity.

- 3.1.9 The user will be asked to confirm whether the notification is intended to satisfy notification requirements of (other) domestic constituent entities by selecting either the “Yes” or “No” radio button, as appropriate.

Revenue
Cúrsaí, Cúrsaí agus Cúrsaí
1.56 Revenue Centre

Hello Adam-indv-1 [Gaeilge](#) [Sign out](#)

Country-by-Country Reporting Notification

Notification Details

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

* Denotes Required Field

* Please enter the start date for the reporting period to which this notification relates:
DD MM YYYY

* Please enter the end date for the reporting period to which this notification relates:
DD MM YYYY

* Please indicate your entity type:

* Is this notification intended to satisfy notification requirements of Domestic Constituent Entities? Yes No

[Back](#) [Clear](#) [Save](#) [Submit](#)

[Revenue Home](#) [Security](#) [Privacy](#) [Accessibility](#) [Disclaimer](#)

Language [Gaeilge](#)

- 3.1.10 If “No” is selected, go to step 3.1.12.

3.1.11 If “Yes” is selected, the user must include details of all domestic constituent entities, on whose behalf the entity is making the notification.

There are two options to include details for domestic constituent entities: (i) complete the online form - refer to 3.1.11.1 below or (ii) import a file – refer to 3.1.11.2 below.

Revenue Authority | **Country-by-Country Reporting Notification**

Notification Details

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

The updates from the last save have been retrieved.

◆ Denotes Required Field

- Please enter the start date for the reporting period to which this notification relates:** DD: 01, MM: 01, YYYY: 2010
- Please enter the end date for the reporting period to which this notification relates:** DD: 31, MM: 12, YYYY: 2010
- Please indicate your entity type:** Domestic Constituent Entity
- Name of reporting entity:** [Empty text box]
- Jurisdiction of tax residence of reporting entity:** Please Select
- Please indicate the type of reporting entity:**
 - Ultimate Parent Entity
 - Surrogate Parent Entity
 - EU Designated Entity
- Is this notification intended to satisfy notification requirements of other domestic constituent entities?** Yes No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.
Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

import file (circled in red)

[Download CSV Template](#) for file import option.

Tax Reference Number	Name	
[Empty text box]	[Empty text box]	Add (circled in red)

back **clear** **save** **submit**

3.1.11.1 Complete the online form

- The **“Name”** field is mandatory and the name of the domestic constituent entity must be entered in all cases.
- The **“Tax Reference Number”** field should be completed where the domestic constituent entity is registered for tax.
- Clicking **“Add”** inserts an additional line to enable the user to enter details for a number of domestic constituent entities. The maximum number of domestic constituent entities for which details can be entered is 1,000.
- Clicking **“Remove”** deletes a row.
- Prior to submitting the form (by clicking the **“Submit”** button), any blank rows should be removed.

Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities? Yes No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

[Import File](#)

[Download CSV Template](#) for file import option.

Tax Reference Number

*** Name**

<input type="text" value="00000001B"/>	<input type="text" value="Test Limited"/>	<input type="button" value="Add"/>
<input type="text"/>	<input type="text" value="Test 2 Limited"/>	<input type="button" value="Remove"/>

3.1.11.2 Upload a CSV file

Where the notification is intended to satisfy the CbC Reporting notification obligations of a number of domestic constituent entities, the **“Import File”** option may be used.

To use this option:

- Click on **“Download CSV Template”**. The user will be redirected to a separate Excel spreadsheet.

Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?
 Yes No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

file import option.

<input type="text" value="00000001B"/>	<input type="text" value="Test Limited"/>	<input type="button" value="Add"/>
<input type="text"/>	<input type="text" value="Test 2 Limited"/>	<input type="button" value="Remove"/>

- Complete the template.
 - The **“Name”** field is mandatory and the name of the domestic constituent entity must be entered in all cases.
 - The **“Tax Reference Number”** field should be completed where the domestic constituent entity is registered for tax.
 - Save the file in **“.csv”** (comma separated values) format to the user network/drive.

Tax Reference Number of Domestic Constituent Entity	Name of Domestic Constituent Entity
1234567T	123 Limited
2345678T	456 Limited
	ABC Limited
	XYZ Limited

- Return to the online form and click **“Import File”**.

*** Is this notification intended to satisfy notification requirements of other Domestic Constituent Entities?** Yes No

Please import a file and/or enter details for each Domestic Constituent Entity in the text boxes below.

Both fields **MUST** be completed unless the Domestic Constituent Entity does not have a tax reference number. In this case, the name only must be provided.

Import File

[Download CSV Template](#) for file import option.

Tax Reference Number	Name	
<input type="text" value="00000001B"/>	<input type="text" value="Test Limited"/>	<input type="button" value="Add"/>
<input type="text"/>	<input type="text" value="Test 2 Limited"/>	<input type="button" value="Remove"/>

- The following screen will appear:

Country-by-Country Reporting Notification

Notification Import File

Notification to Rev... Consolidation Act
1997, and Taxes (C... ns 2015 (Statutory
Instrument 629 of

* Denotes Required Field

* Please enter the start date for the reporting period to which this notification relates:

DD MM YYYY

- Click **“Browse”** and locate the CSV file in the user network/drive and click **“Submit”**.

- If the CSV file passes all validation checks, the online form will be populated with the details of the domestic constituent entities included in the CSV file. The maximum number of domestic constituent entities for which details can be entered is 1,000.
- The CSV file may be rejected for a number of reasons as set out in the table below (see left column). If the file is rejected a message will display to inform the user of the error (see right column). The user should correct the error and upload the file again.

Condition	Message Displayed
The imported file is empty.	<i>"The imported file is empty."</i>
The imported file is not a valid CSV file.	<i>"Please import a valid CSV file."</i>
File header is incorrect.	<i>"Invalid file header. Not processing file."</i>
Data is not correct on a particular line - e.g. 3 columns instead of 2.	<i>"Invalid file data in line {line number}. Not processing file."</i>
The maximum number of domestic constituent entity details (i.e. 1,000) has been exceeded.	<i>"Not processing file. The maximum number of Domestic Constituent Entities that can be added to the notification is 1,000."</i>

- 3.1.12 The user will note four options included at the bottom of the screen **“Back”**, **“Clear”**, **“Save”**, and **“Submit”**.

Revenue
Céim arís Fíorúil na Míreanna
Fíorúil na Míreanna

Hello Gaeilge Sign out

Country-by-Country Reporting Notification

Notification Details

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

* Denotes Required Field

*** Please indicate your entity type:**

*** Is this notification intended to satisfy notification requirements of Domestic Constituent Entities?** Yes No

Back **Clear** **Save** **Submit**

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#)

- Clicking **“Back”** brings the user back to the previous screen. (i.e. to return to ROS homepage). Changes will be saved.
- Clicking **“Clear”** clears the entire contents of the form.
- Clicking **“Save”** saves the form for completion and submission at a later date or by another ROS user.
- Clicking **“Submit”** submits the form. Refer to steps 3.1.13 – 3.1.15 to complete the process.

3.1.13 When the user clicks “Submit”, the user will be redirected to the “Sign and Submit” screen. Enter the ROS password and click “Sign & Submit”.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

3.1.14 The user should receive the below **acknowledgment** and a reference number, which the user may wish to print for its records. Click “Go to ROS”.

Hello [Gaeilge](#)

Revenue
Eascailín tionscail na dtionscail
Innibí, Tacs agus Cúiteam

Country-by-Country Reporting Notification

Thank you.
Your details have been submitted.

Your reference number is: **3604**

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Language [Gaeilge](#)

- 3.1.15 The user will receive a new notification in the **Revenue Record** to confirm the CbC Reporting Notification Form has been received by Revenue. Click on the **notice number** to access a copy of the CbC Reporting Notification Form submitted which the user may wish to print for its records.

Hello Test Gaeilge Sign out

Revenue
Clár, cúlú, cúlú, cúlú, cúlú
19th, 20th, and Customs

Country-by-Country Reporting Notification

Notification Details

Reference number: 552

Notification to Revenue under Section 891H of the Taxes Consolidation Act 1997, and Taxes (Country-by-Country Reporting) Regulations 2015 (Statutory Instrument 629 of 2015)

● Denotes Required Field

*** Please enter the start date for the reporting period to which this notification relates:**

01	05	20
DD	MM	YYYY

*** Please enter the end date for the reporting period to which this notification relates:**

31	12	20
DD	MM	YYYY

*** Please indicate your entity type:**

Ultimate Parent En