

KPMG REG CRS Alert

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Ireland: Updated Filing Guidelines for CRS

On 17 April 2019, the Irish Revenue Commissioners (“Revenue”) published Tax and Duty Manual Part 38-03-26: Filing Guidelines for DAC2-Common Reporting Standard (CRS), which incorporates an updated version of the “Filing Guidelines for DAC2-CRS” and the “CRS Naming Conventions/CRS XML Forbidden Restricted Characters” documents, both of which were previously published separately on Revenue’s AEOI website. The Filing Guidelines provide technical guidance to Irish Financial Institutions and agents with respect to the CRS registration and reporting procedures in Ireland via Revenue Online Service (“ROS”).

Some of the key updates included within the Manual are outlined below:

- Financial Institutions registering their CRS reporting obligation on ROS will now be required to disclose the date on which the Financial Institution’s reporting obligation began, as opposed to simply inputting the date of registration; and,
- A new section for “ROS Valid Characters”, which outlines characters that are allowed to be included in a CRS return.

Reference: [Filing Guidelines for DAC2-CRS](#) [PDF 5,866KB]

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