

Registering a Trust in Ireland on CRBOT

This guidance is designed to assist trustees of UK resident trusts who hold an Irish investment bond to register their Trust on CRBOT. Its use is not appropriate for UK trustees that hold other Irish situated assets or trustees who are resident in Ireland.

The amended 4th EU Directive was implemented in Ireland on the 24 April 2021 and requires all express trusts which have a business relationship with an Irish financial institution to be registered on the Central Register of Beneficial Ownership of Trusts (CRBOT).

As a trustee of a bond provided by an Irish life assurance company, such as Canada Life International Assurance (Ireland) DAC, you need to register the trust in Ireland.

Under the current regulations in Ireland, CRBOT makes no exception for a trust which has already been registered in the UK under the Trust Registration Service (TRS), because the UK is no longer a part of the EEA. Therefore, if your trust has already been registered on TRS you will still need to register on CRBOT.

The Irish tax authorities have confirmed that UK resident trustees registering on CRBOT are not required to obtain an Irish tax number (PPSN) in order to access the Revenue's online service (ROS).

Trusts established prior to 23 April 2021 should have registered under CRBOT in Ireland by 23 October 2021. Trusts created after 23 April 2021 have six months to register on CRBOT.

However, the Irish tax authorities recognise that many UK trustees may have experienced difficulties, due to lack of publicity of the requirements and the inability of the ROS system to accommodate UK resident trusts.

Provided best efforts are made to comply with the registration requirements within a reasonable time scale, the Irish tax authorities have confirmed late registration will not be considered a failure to comply.



STAGE 1

Apply for a Tax Advisor Identity Number (TAIN)

Regardless of whether it is the adviser or trustee who is completing the registration on CRBOT, it will be necessary to obtain a unique identification number for ROS, referred to as a TAIN, using the link below:

[Application for a TAIN for the Central Register of Beneficial Ownership of Trusts \(revenue.ie\)](#)

STAGE 1 – For advisers only

Where the adviser is completing the registration on behalf of the trustees, it will also be necessary to submit a signed document from the trustees granting this authorisation, using the TAIN Link Notification form in the link below

[TAIN Link Notification – Central Register of Beneficial Ownership of Trusts \(revenue.ie\)](#)

Both the Trustee and representative/advisor must sign the TAIN Link Notification form.

Both the TAIN Application and the Link Notification can either be sent by post to the address below or scanned into a PDF format and forwarded to the following email address:

TrustRegister@revenue.ie

Postal Address:

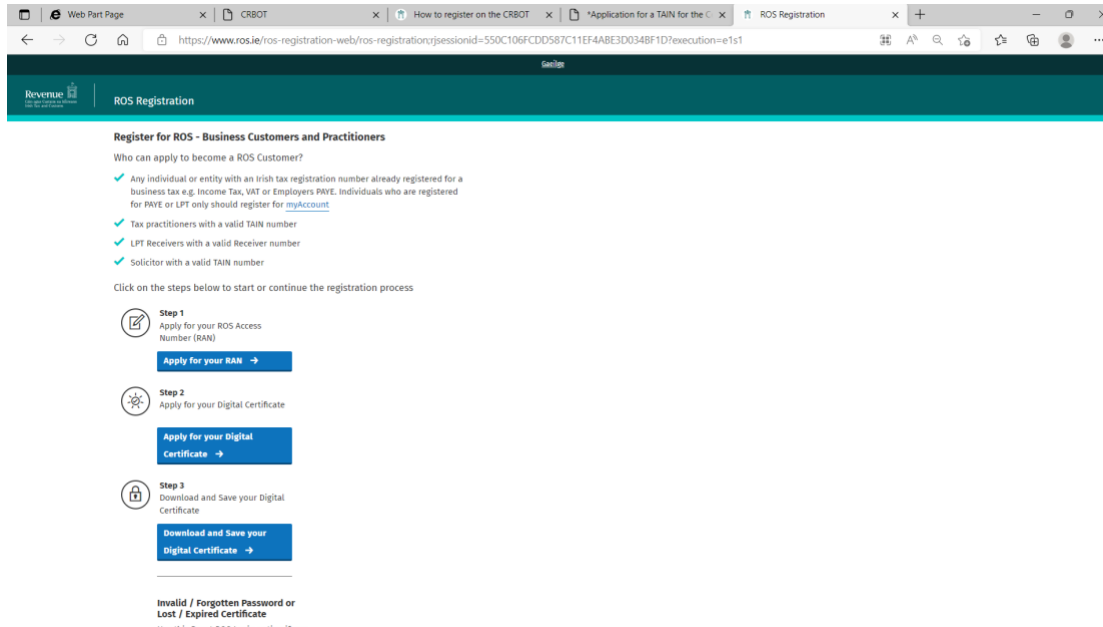
The Registrar
Central Register of Beneficial Ownership of Trusts
Revenue Commissioners
Government Buildings
Spa Road, Tralee
Co. Kerry, V92 HYF7

The TAIN will be sent to the individual making the declaration, by post

STAGE 2 Register for ROS

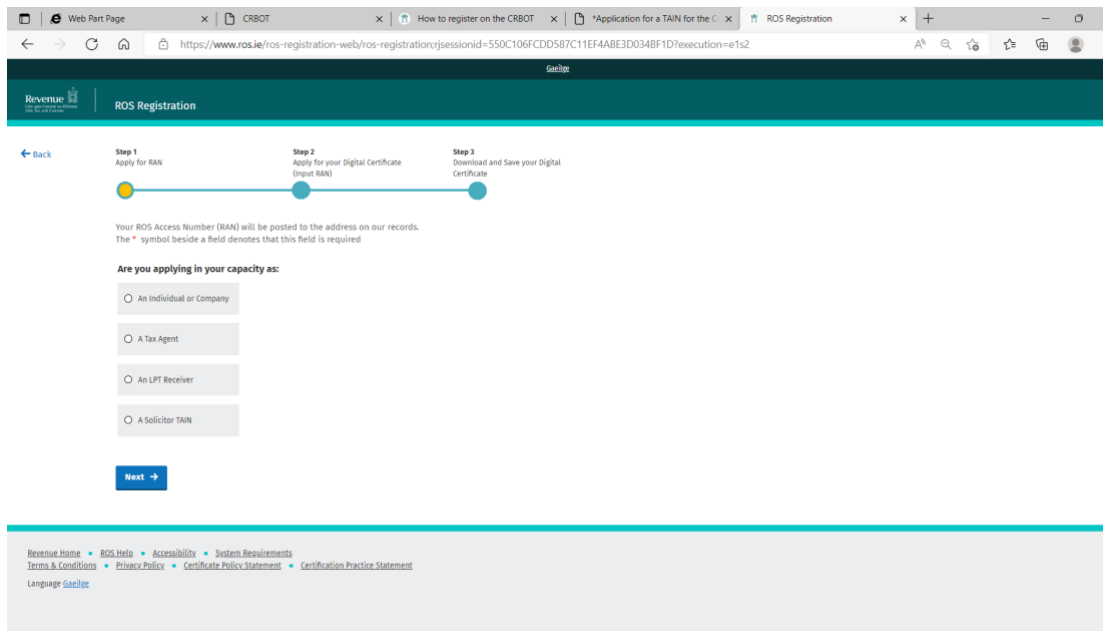
Once the TAIN has been issued, log in to ROS, using the link below:

[ROS Registration](#)



Registering for ROS is a 3-step process

Step 1, click on [Apply for your ROS Access Number \(RAN\)](#)

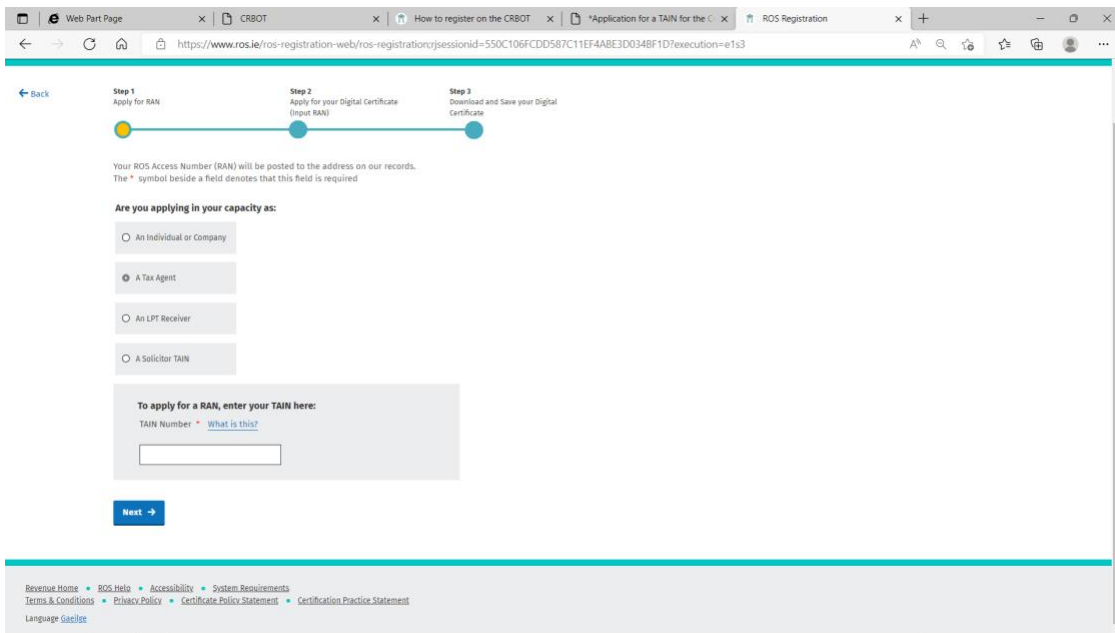


Select the option to apply as 'A Tax Agent'.

This option must be selected.

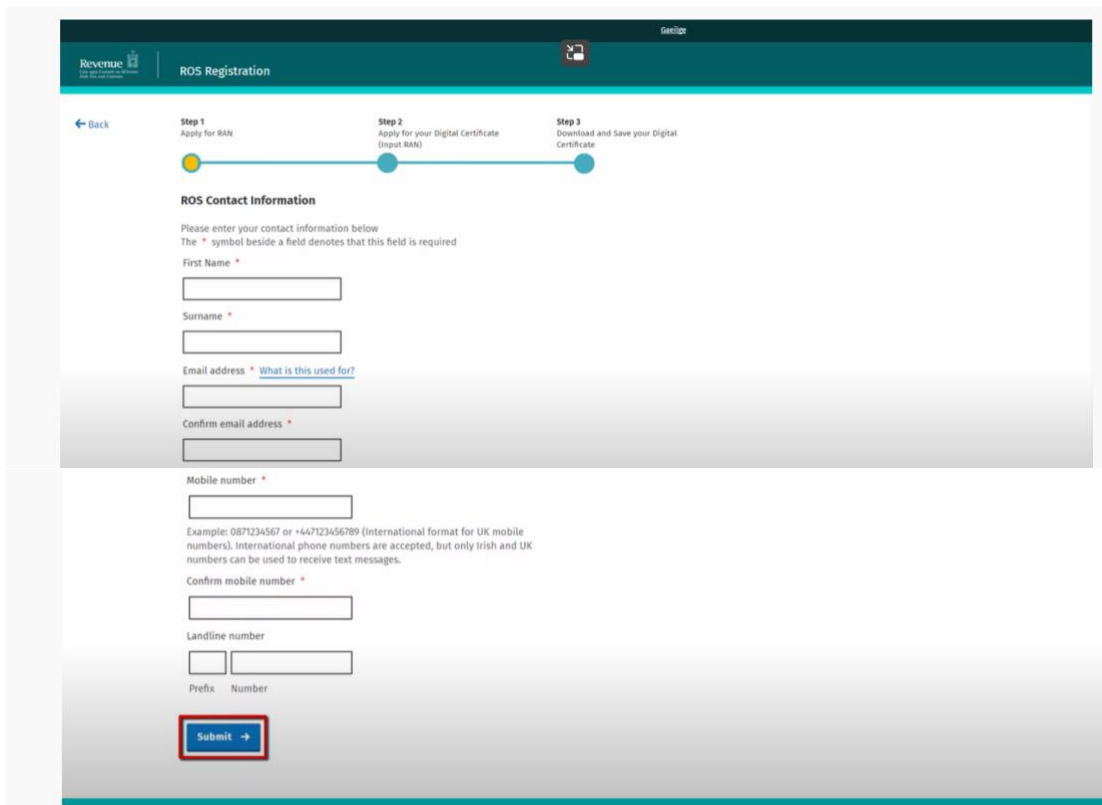
For the purposes of CRBOT, the adviser can be a tax agent. Whether it is the lead trustee or the adviser completing the CRBOT registration, the tax agent option must be selected.

Click [Next](#)



A prompt will appear to enter the TAIN.

Click **Next**

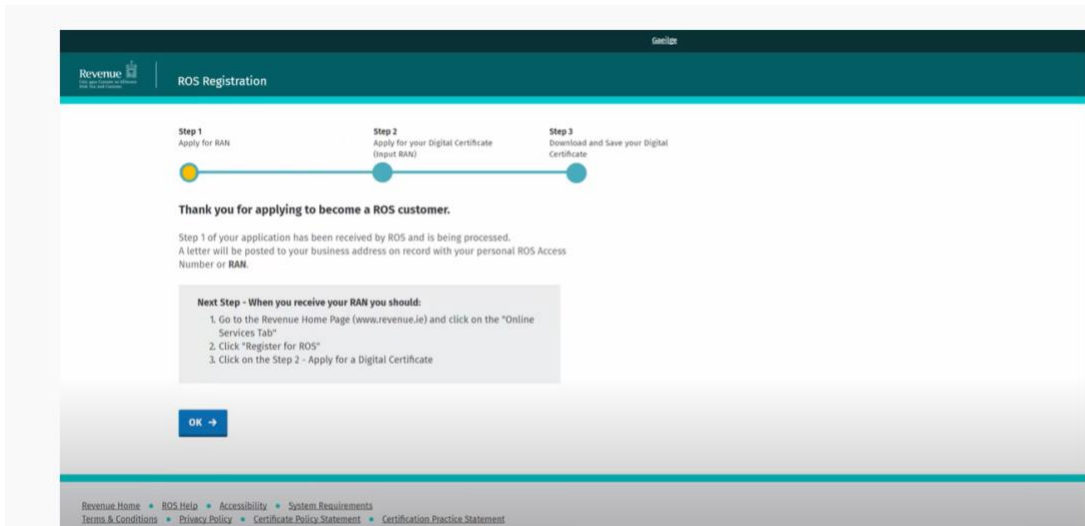


The person who downloads the ROS certificate in the first instance becomes the ROS administrator and has full privileges to access all ROS functions and records for the Trust's ROS account.

Enter contact details of the lead trustee or adviser as the ROS administrator. These contact details will be used to complete the ROS registration process.

Fields marked with an asterisk such as email address and mobile number are mandatory and must be completed

Click **Submit**



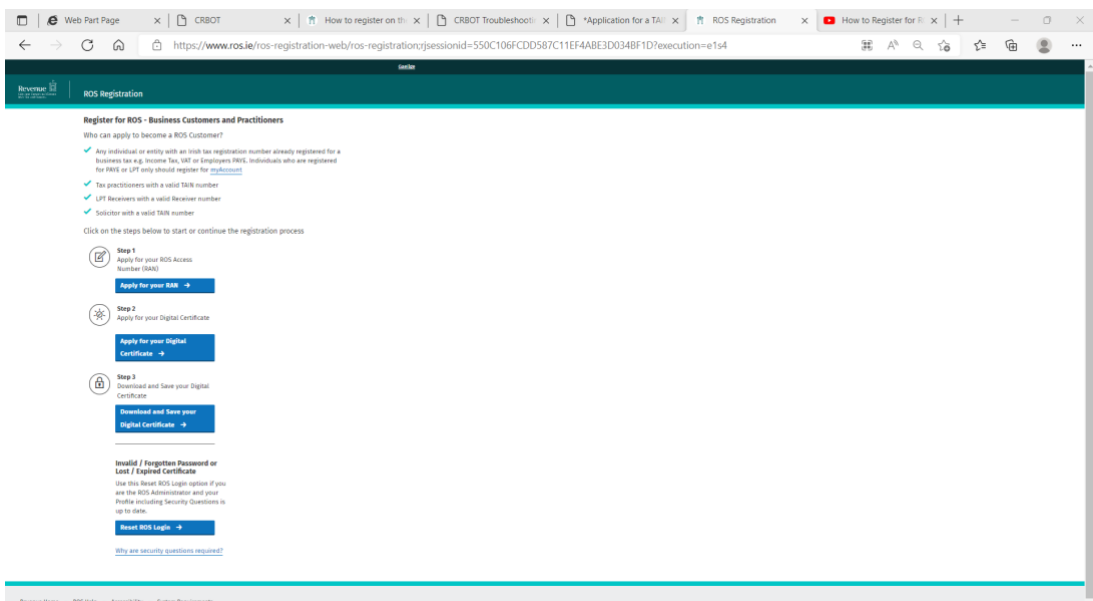
Once this section is completed, a ROS Access Number (RAN) will be processed and posted to address provided. It should arrive within 5 to 7 working days.

Click **OK**

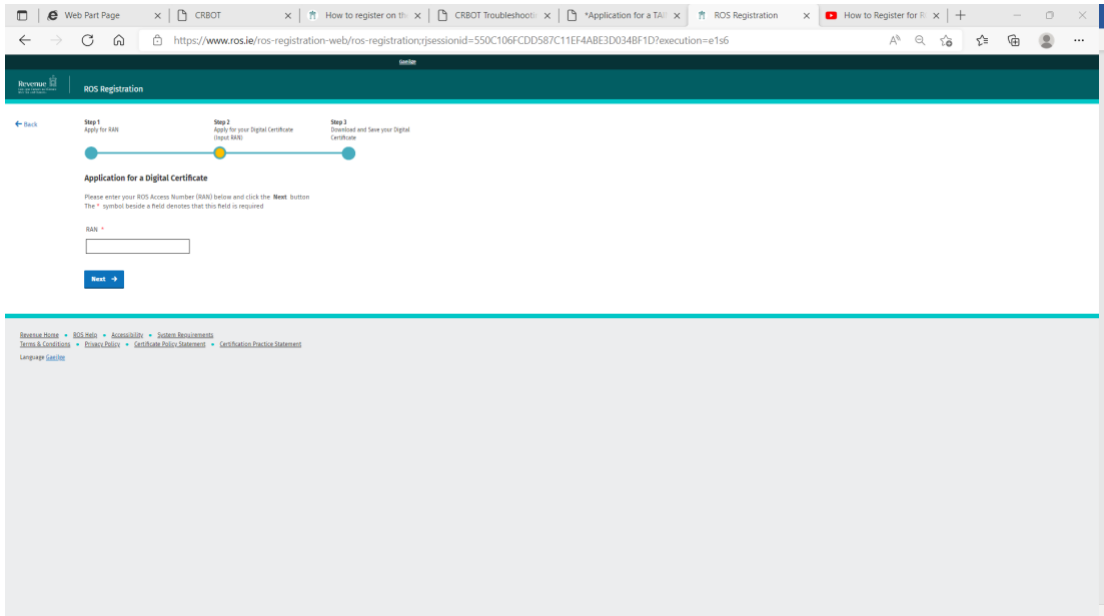
The RAN is only valid for three months so if the registration on ROS is not completed within that time, it will be necessary to make a new RAN application.

Once the RAN has been received, log back into the ROS registration page using the link below:

[ROS Registration](#)

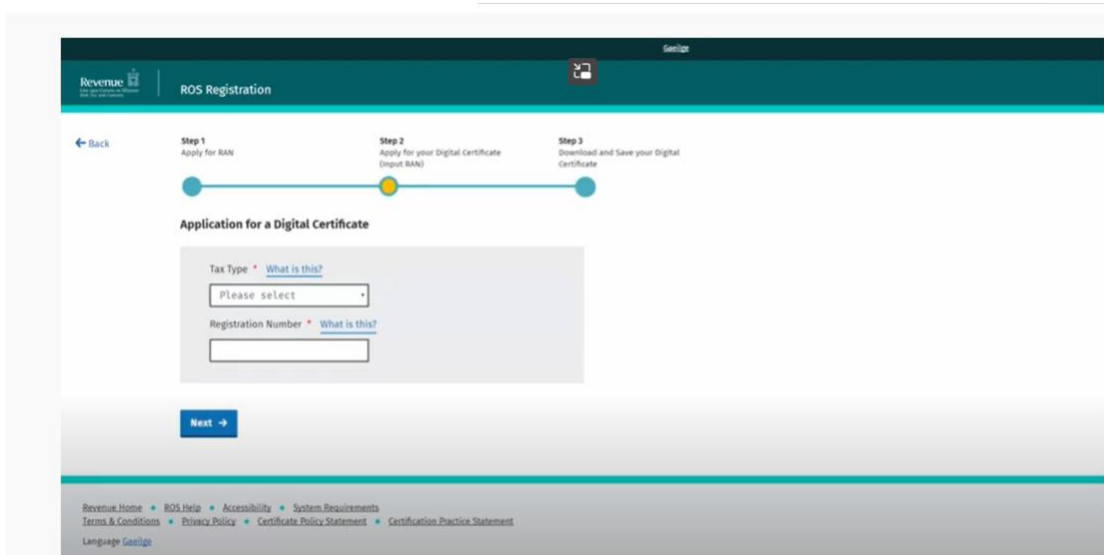


Select **Step 2 – Apply for your Digital Certificate**



Enter the RAN sent

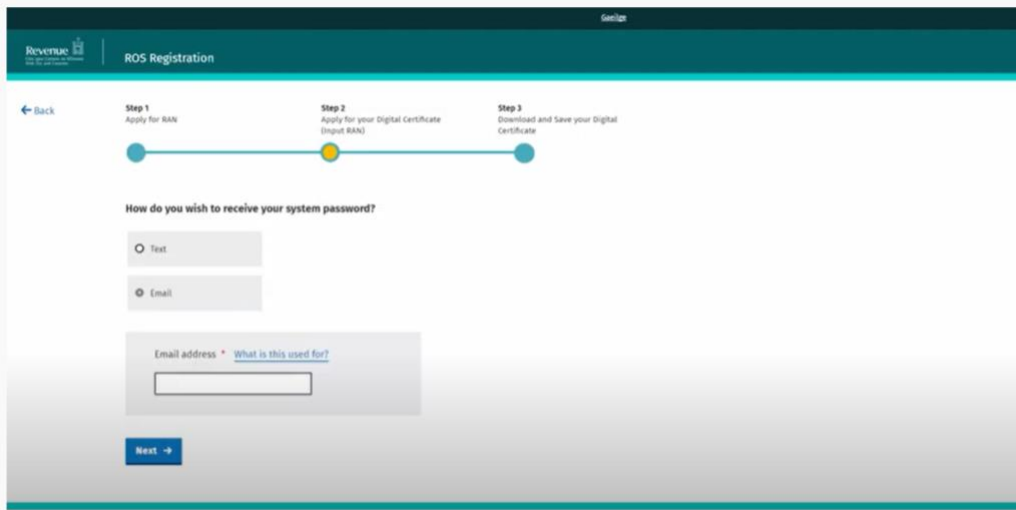
Click **Next**



Click the dropdown box and select the **“Income Tax”** tax type.

In the Registration Number field enter the TAIN already received

Click **Next**



A system password is now produced by ROS which needs to be input before proceeding to the next stage.

The password will be sent by text or email to the mobile number or email address entered when Step 1 was completed.

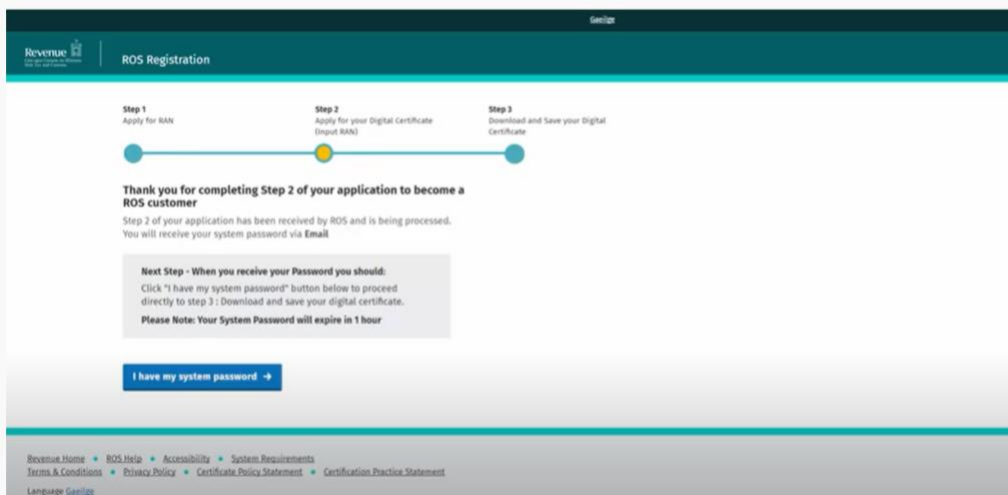
The password is valid for one hour. If the password expires Step 2 will need to be repeated.

Select the preferred method for the system password to be sent and enter either the mobile number or email address used in Step 1

If the system password is not received, notify the ROS Technical Helpdesk using the methods contained in link below, including the TAIN from Step 1

[ROS Technical Helpdesk \(revenue.ie\)](https://www.revenue.ie/technical-helpdesk)

Click **Next**



When the system password arrives

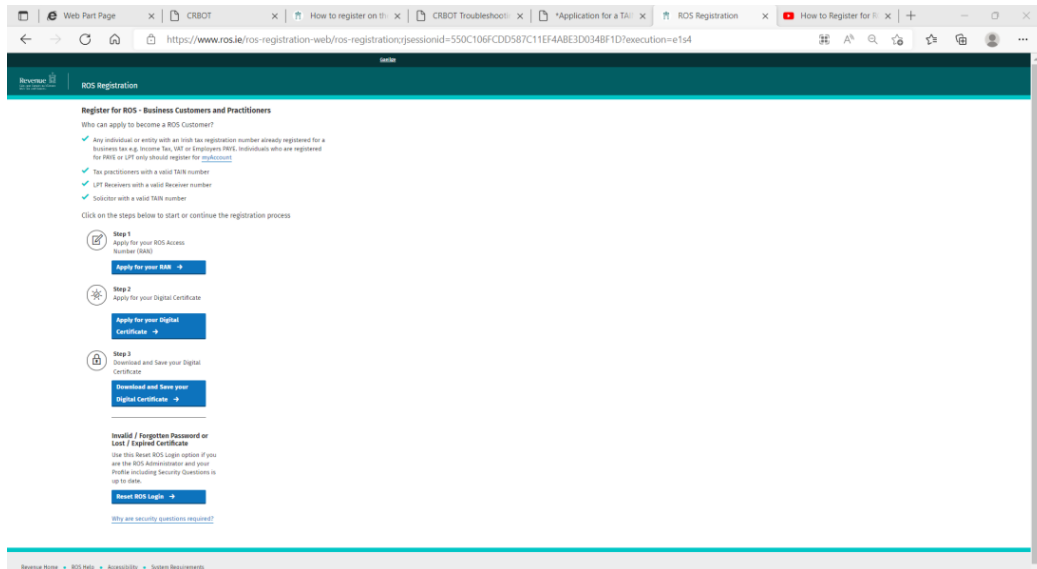
Click **I have my system password**

Step 3 – Download and save your digital certificate

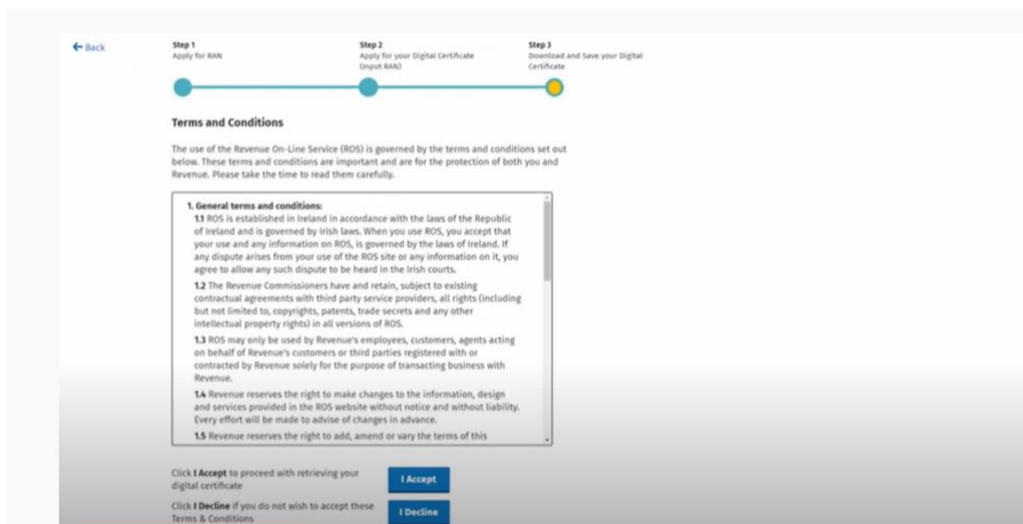
If the system password arrived while still at step 2 then click on **I have my system password** to move to the next step.

Alternatively, log into the main ROS screen using link below

[ROS Registration](#)

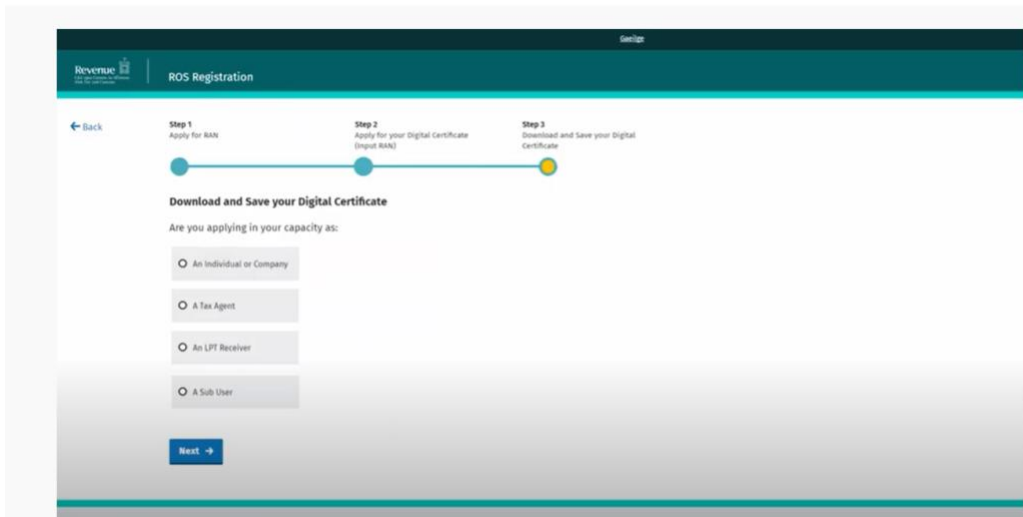


Select **Step 3 – Download and save your digital certificate**

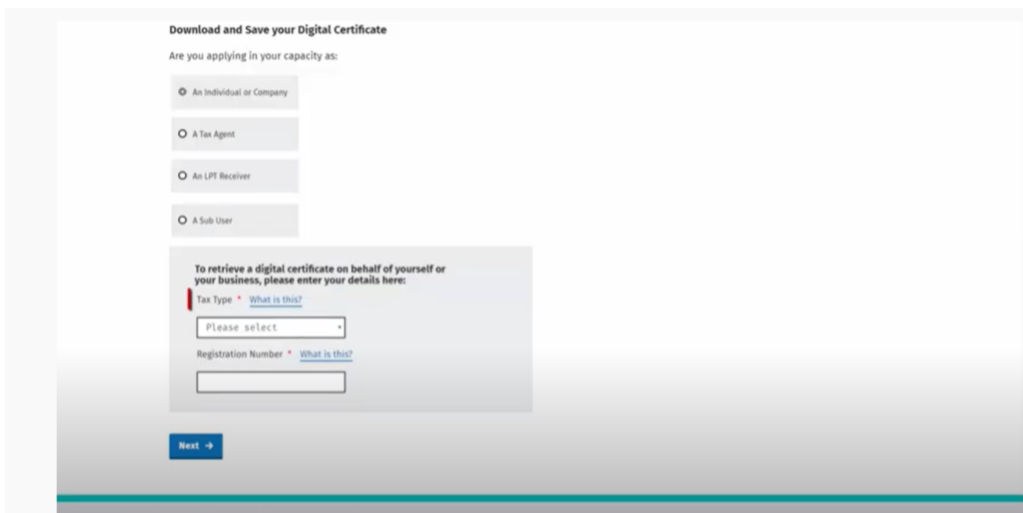


To proceed the trustee must agree to the terms and conditions of ROS.

Click **Accept**



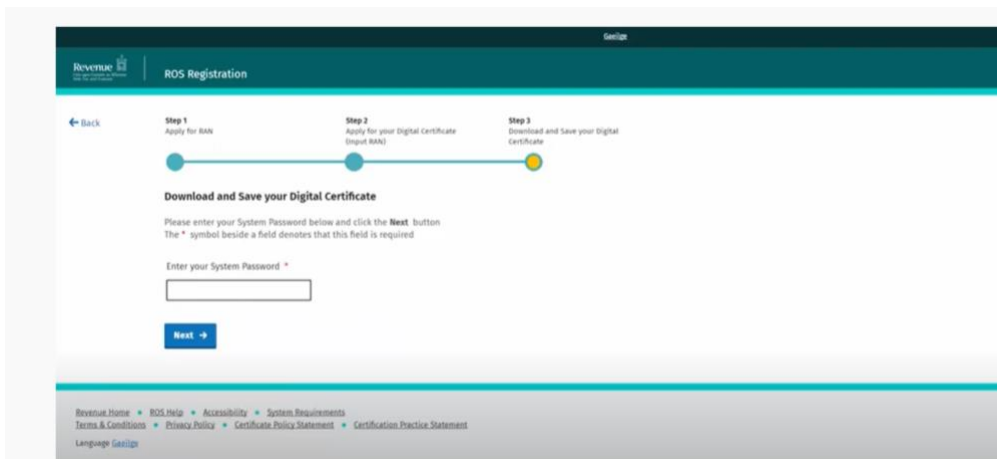
As the application for the RAN at Step 1 was completed on the basis of a tax agent, **Tax Agent** should also be selected on this screen.



From the drop-down box select the **“Income Tax”** tax type.

Enter the TAIN in the box for the Registration Number

Click **Next**



Enter the system password provided by ROS at the end of Step 2

Click **Next**

The screenshot shows the 'ROS Registration' page with a progress bar at the top indicating three steps: Step 1 (Apply for BAK), Step 2 (Apply for your Digital Certificate (Input BAK)), and Step 3 (Download and save your Digital Certificate). The current step is Step 2. Below the progress bar, the 'Security Questions' section is displayed. It includes instructions: 'Please select five security questions below and provide an answer for each question. The * symbol beside a field denotes that this field is required. Why are security questions required?'. There are five question sets, each with a dropdown menu for 'Select a question' and a text input field for the answer. A 'Submit' button is located at the bottom of the form.

The ROS system now requires 5 security questions to be answered (from a list of 10), as a means of authenticating the identity of the ROS administrator i.e. the Trustee or the adviser, should a new digital certificate be required in the future, if the original is lost or expires.

It is important that the trustee remembers the answers to the security questions selected.

Select 5 Security Questions & enter answers

Click **Submit**

The screenshot shows the 'Application for a Digital Certificate' page. It features a header with the Revenue logo and navigation links for 'Gaelige / English' and 'Return to Revenue.ie'. The main content area contains instructions: 'To download your certificate please complete the details below and click Request Certificate. Your ROS digital certificate will be installed in your browser temporary storage. You will be prompted to save a backup file copy of your certificate. You must save the file to ensure continued access to ROS. If you require any assistance requesting your certificate, click here.' Below the instructions are three input fields: 'Certificate Name', 'Enter Password', and 'Confirm Password'. There are 'Back' and 'Request Certificate' buttons. At the bottom, there are links for 'Revenue Home', 'Help/Info', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', 'Certificates Policy (PDF)', 'Certificates/Checklist (PDF)', and 'Help us improve'.

The digital certificate required to complete the ROS registration is now ready to be downloaded.

Enter the name of the certificate. The name can only be 20 characters long, with no special characters, spaces, punctuation marks or symbols e.g.,

- JBloggsWPAInitialTst
- JBloggsWPASett
- JBloggsDGT

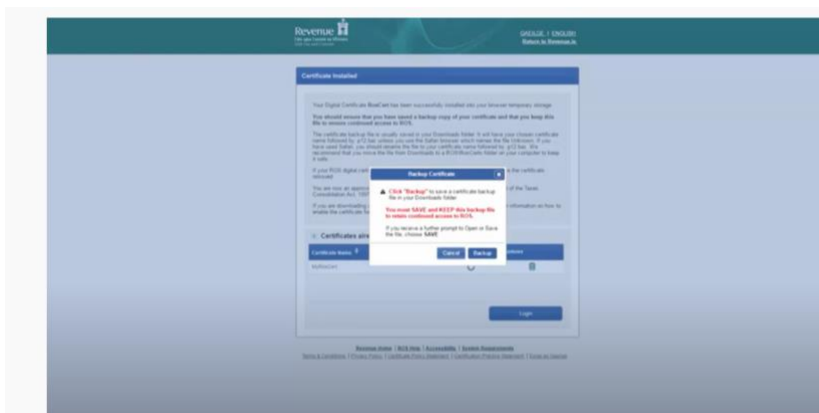
Create a password to open the certificate – make sure it is unique to the trust and cannot be forgotten. It must be at least 8 characters in length and contain at least 1 upper case character, 1 lower case character and 1 numeric character.

It mustn't contain the digital certificate name.

The password will be needed to access ROS and CRBOT in future.

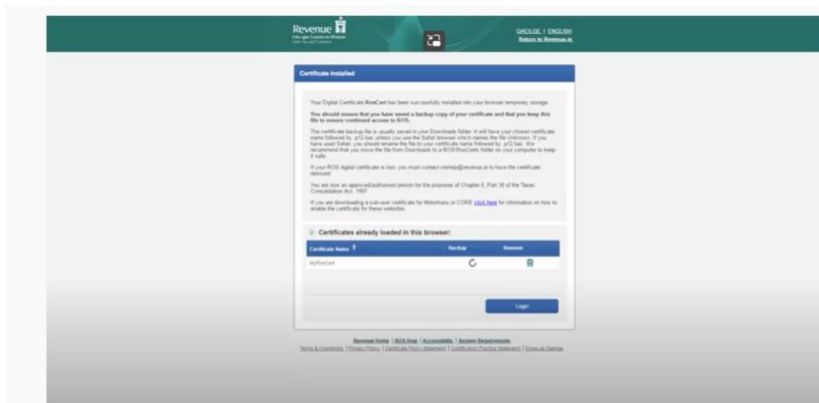
Confirm the password

Click [Request Certificate](#)



The digital certificate will be downloaded to the browser's temporary storage and it is essential that a backup copy be downloaded and saved on a hard drive for continued access to ROS in the future.

Click [Backup](#)



Step 3 of the Registration process is now complete and the trustee is now able to start the registration under CRBOT.

STAGE 3 Registration of the Trust on CRBOT

Proceed to the ROS login page

Click [Login](#)

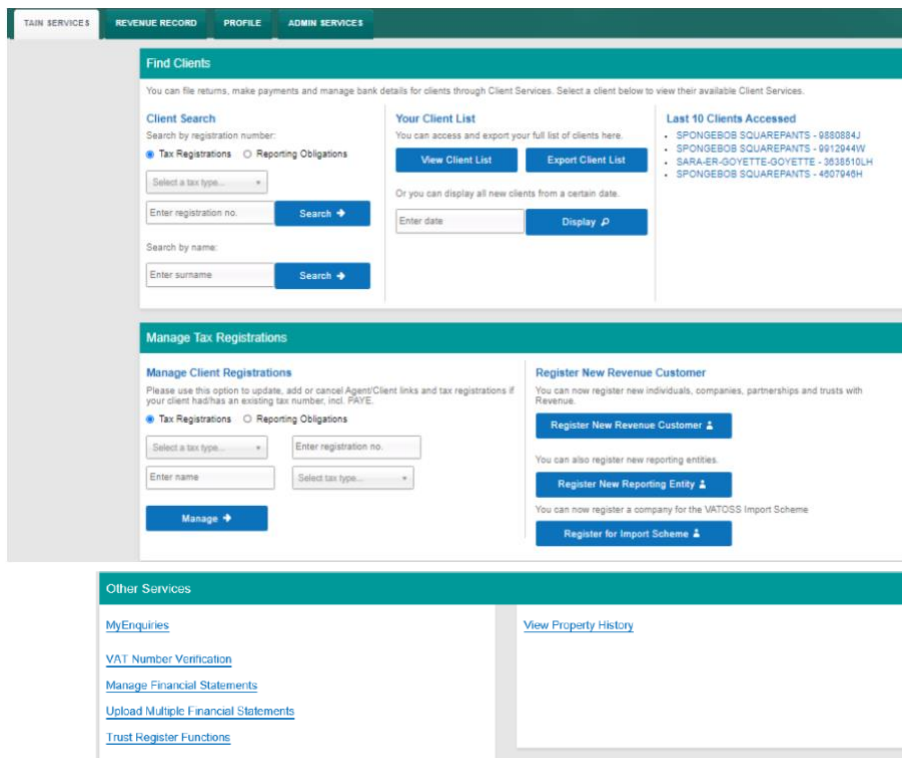
Or login later on link below

[ROS - Log In](#)



The login webpage will automatically look for the digital certificate downloaded on the browser. If it can't find the certificate, it will help you locate it in screen below

Once logged in, the next screen relates to the TAIN Services available



In Other Services, click on [Trust Register Functions](#)

Trusts which have been successfully registered will be shown on this screen by name and TAIN.

If amendments need to be made to the trust record in future, these can be made by clicking on the name of the Trust on the screen. This method can also be used to print off beneficial owner details, when required.

To register a new Trust click [Register a new Trust in the Trust Register](#)

If the Trustee or an officer/employee of the trustee is completing the registration of the Trust, then the TAIN Link Notification is not required and can be ignored.

If the agent/adviser is completing the registration on the Trustees behalf, they should have submitted a TAIN Link notification at Stage 1 of the set up process on page 2 of this Guide.

A TAIN Link Notification should be uploaded for each trust registration.

The Agent/Adviser (referred to as the Representative) will be prompted to upload the TAIN Link Notification after entering the Beneficial Ownership Details.

A link to the form is also available on the TAIN Link Attachment page.

Click [Next >](#)

eRegistration

Trust Registration (2 of 4) - Presenter Details

Capacity of the person providing the information *

Show entries

Presenter Name	Address Line 1	Address Line 2	Address Line 3	Address Line 4
Jane Smith	Agent ABC Ltd	No. 2 Office	Dublin 2	

Showing 1 to 1 of 1 entries First Previous **1** Next Last

First Name *

Surname *

Address

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Email Address *

Phone *

If the Trustee is completing the registration, select **Trustee** in the **Capacity of person providing the information** drop down box

Where the adviser is completing the registration on the trustees behalf, **Agent/Representative** should be selected in the drop-down box.

Enter the full name, address, email and telephone details for the persona completing the registration, whether trustee or adviser/agent.

Click **Next >**

Trust Registration (3 of 4) - Basic Trust Details

Name of Trust * This value is required.

For CLIAI trusts we suggest the following:

Wealth Preservation Plan

Where trustees on initial trust and settlement are the same and one registration required, suggested name:

J Bloggs WPA Initial Trust & Settlement

Where trustees are different and 2 registrations required, suggested names

J Bloggs WPA Initial Trust

J Bloggs WPA Settlement

Click **Next >**

The screenshot shows a web form titled "eRegistration" with a sub-header "Trust Registration (3 of 4) - Basic Trust Details". The form contains the following elements:

- A text input field for "Name of Trust" with the value "TEST TRUST".
- Instructional text: "If a 3rd party requires access to the Trust Register (to verify the Beneficial Owners of the Trust), a Trust Register Access Number must be created for the Trust. Both the Registration Number and the Trust Register Access Number should be given to the 3rd party."
- A text input field for "Registration Number" with the value "03710040BH".
- A text input field for "Trust Register Access Number".
- A text input field for "Trust Register Access Number Expiry Date".
- A button labeled "Generate new Access Number" with a right-pointing arrow.
- A button labeled "Cancel" with a close icon.
- Navigation buttons: "Back" (left arrow) and "Next" (right arrow).

This screen will become the CRBOT home screen for each respective trust, containing the registration number and access number which third parties such as financial institutions will need to be able to validate the trust registration as part of their due diligence requirements for new business in the future.

From this screen the trustee can

- a) Provide an access number to a designated person by selecting **Generate a new Access Number >**
or
- b) Make amendments to the trust record in the future by clicking on **Next >**

If no access number is required click **Next >**

eRegistration

Trust Registration (4 of 4) - Beneficial Ownership Details

* Denotes a required field

Beneficial Owner

Type of Beneficial Owner *

Is this Beneficial Owner a Legal Entity? * Yes No

Address

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Statement of the nature and extent of the interest held or control exercised

Date on which this beneficial owner was entered into the entity's internal register *

Date on which this beneficial owner ceased being a beneficial owner

Nature and extent of interest held or control exercised *

Save > Create New >

Beneficial Ownership List			
Type of Beneficial Owner	Name	Action	Action
Trustee	Agent ABC Ltd		Amend
Beneficiary	Beneficiary Company Ltd		Amend

X Cancel

This screen is where the details of the beneficial owners are recorded, including the settlor of the Trust, the trustees, the named beneficiaries and the classes of beneficiaries.

For CLIAI trusts it is assumed the Settlor, Trustees and beneficiaries will be UK resident and therefore do not have an Irish PPS number.

Settlors

Living Settlors

At the Beneficial Owner screen click on **Create New >**

Trust Registration (4 of 4) - Beneficial Ownership Details

* Denotes a required field

Beneficial Owner

Type of Beneficial Owner *

Is this Beneficial Owner a Legal Entity? * Yes No

From the drop down box at the top of the screen, select **Settlor** as beneficial owner type

Click **No** for settlor being a legal entity
(a legal entity for the purposes of the trust register is a corporate trustee, another trust or company)

First Name *	<input type="text"/>
Surname *	<input type="text"/>
Date of Birth *	<input type="text"/>

Enter the settlor's first name, surname and date of birth

Does this party have a PPSN? * Yes No

If the settlor is UK resident and has never been resident in Ireland they will not have a PPS Number.

Click **No**

Select the type of identification being provided *	<div style="border: 1px solid black; padding: 2px;"> Please Select... Please Select... Foreign Tax Registration Passport National Identity Card </div>
Identification No. *	<input type="text"/>
Nationality *	<input type="text"/>
Country of Residence *	<div style="border: 1px solid black; padding: 2px;"> Please Select... </div>

Please upload documentary proof that the above details

File*

No file chosen

Proof of the settlor's identity and current address will need to be provided at this point.

- Evidence of address – a utility bill less than 3 months old is acceptable
- Proof of identity – Current passport and current driving licence (passports expired with the last 12 months can be accepted).

Select the type of identification being provided from the drop down box.

Scan the documents into a PDF format and upload the file as requested.

Enter settlor's National Insurance number in Identification Number Box

Enter settlor's Nationality in the relevant box

Enter settlor's country of residence in the relevant box.

Address	
Address Line 1 *	<input type="text"/>
Address Line 2 *	<input type="text"/>
Address Line 3	<input type="text"/>
Address Line 4	<input type="text"/>
Eircode	<input type="text"/>

Enter the settlor's full address, with postcode.

Statement of the nature and extent of the interest held or control exercised	<input type="text"/>
Date on which this beneficial owner was entered into the entity's internal register *	<input type="text"/>

In Ireland, trustees of reportable trusts became obliged to keep an internal register of beneficial ownership with effect from 29 January 2019, following the transposition of the 4th EU directive into Irish law.

Enter **29/01/2019** in the box if the trust was created before this date.

If the trust was created after 29/09/2019 enter date trust was created.

Nature and extent of interest held or control exercised *

In this box, suggested entry: **Settlor – no control**

Once all the relevant fields for the settlor record have been completed click **Save >**

Where the Trust has joint settlors, enter the second settlor's information in the same way as the first by clicking on **Create New >**

It will be necessary to upload proof of identity and address for the second settlor as well.

Deceased Settlers

Where the settlor died prior to 23 April 2021, there is no need to include the settlor as a beneficial owner on the record.

Where the settlor has died after 23 April 2021, enter their details as a beneficial owner, including the date of death in the following box

Date on which this beneficial owner ceased being a beneficial owner

There is no need to provide proof of identity or address for a deceased settlor.

Trustees

At the Beneficial Owner screen click on **Create New >**

eregistration

Trust Registration (4 of 4) - Beneficial Ownership Details

* Denotes a required field

Beneficial Owner

Type of Beneficial Owner *

From the drop down box at the top of the screen, select **Trustee** as beneficial owner type

Is this Beneficial Owner a Legal Entity? * Yes No

If the trustee is an individual click **No** for trustee being a legal entity

(a legal entity for the purposes of the trust register is a corporate trustee, another trust or company)

If the trustee is a corporate trustee click **Yes** for trustee being a legal entity

(See separate guidance at end for corporate trustees)

First Name *

Surname *

Date of Birth *

Enter the trustee's first name, surname and date of birth

Does this party have a PPSN? * Yes No

If the trustee is UK resident and has never been resident in Ireland they will not have a PPS Number.

Click **No**

Select the type of identification being provided *

Identification No. *

Nationality *

Country of Residence *

Please upload documentary proof that the above details

File*

Choose file | No file chosen

Proof of the trustee's identity and current address will need to be provided at this point.

- Evidence of address – a utility bill less than 3 months old is acceptable
- Proof of identity – Current passport and current driving licence (passports expired with the last 12 months can be accepted).

Select the type of identification being provided from the drop down box.

Scan the documents into a PDF format and upload the file as requested.

Enter trustee's National Insurance number in Identification Number Box

Enter trustee's Nationality in the relevant box

Enter trustee's country of residence in the relevant box.

Address

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Enter the trustee's full address, with postcode.

Statement of the nature and extent of the interest held or control exercised

Date on which this beneficial owner was entered into the entity's internal register *

In Ireland, trustees of reportable trusts became obliged to keep an internal register of beneficial ownership with effect from 29 January 2019, following the transposition of the 4th EU directive into Irish law.

Enter **29/01/2019** in the box if both the trust was created and the trustee was appointed before this date.

If the trust was created after 29/01/2019 or the trustee was appointed after this date, enter either the date the trust was created or the trustee was appointed, if different.

Nature and extent of interest held or control exercised *

In this box, suggested entry: **Full Trustee control**

Once all the relevant fields for the first trustee record have been completed click **Save >**

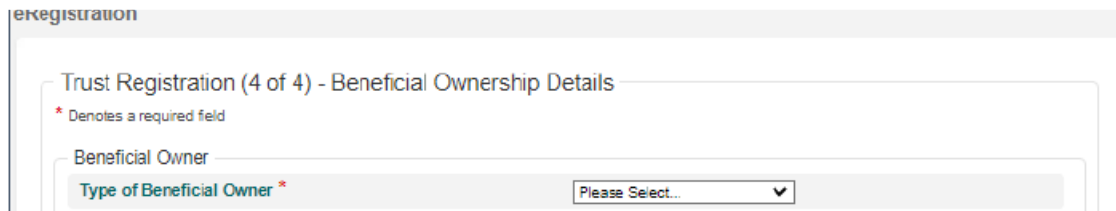
Where the Trust has more than one trustee, enter the additional trustees information in the same way by clicking on **Create New >**

It will be necessary to upload proof of identity and address for the each additional trustee.

Beneficiaries

Individual Beneficiaries

At the Beneficial Owner screen click on **Create New >**



eregistration

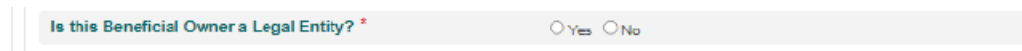
Trust Registration (4 of 4) - Beneficial Ownership Details

* Denotes a required field

Beneficial Owner

Type of Beneficial Owner * Please Select...

From the drop down box at the top of the screen, select **Beneficiary** as beneficial owner type



Is this Beneficial Owner a Legal Entity? * Yes No

If the beneficiary is an individual click **No** for beneficiary being a legal entity

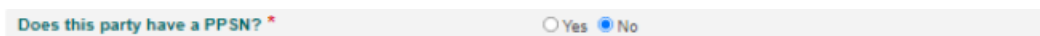


First Name *

Surname *

Date of Birth *

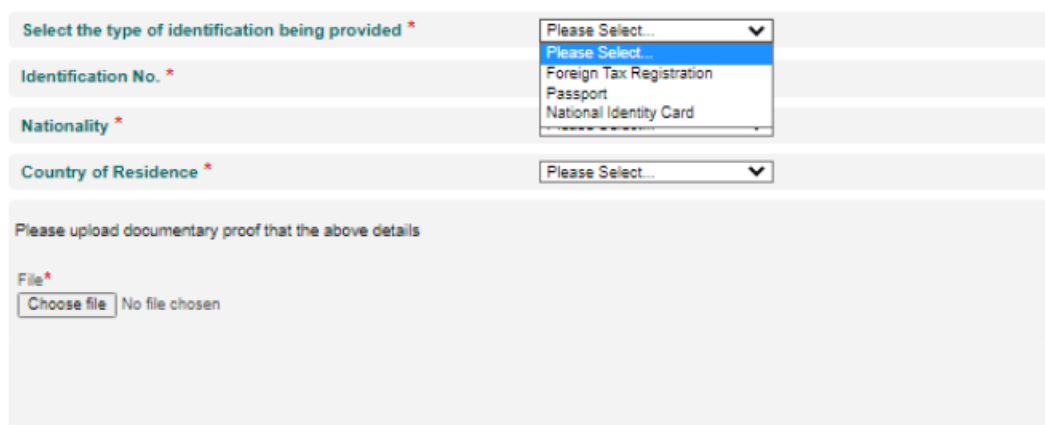
Enter the beneficiary's first name, surname and date of birth



Does this party have a PPSN? * Yes No

If the beneficiary is UK resident and has never been resident in Ireland they will not have a PPS Number.

Click **No**



Select the type of identification being provided * Please Select...
Please Select...
Foreign Tax Registration
Passport
National Identity Card

Identification No. *

Nationality *

Country of Residence * Please Select...

Please upload documentary proof that the above details

File*
Choose file No file chosen

Proof of the beneficiary's identity and current address will need to be provided at this point.

- Evidence of address – a utility bill less than 3 months old is acceptable
- Proof of identity – Current passport and current driving licence (passports expired with the last 12 months can be accepted).

Select the type of identification being provided from the drop down box.

Scan the documents into a PDF format and upload the file as requested.

Enter beneficiary's National Insurance number in Identification Number Box

Enter beneficiary's Nationality in the relevant box

Enter beneficiary's country of residence in the relevant box.

Address

Address Line 1 *	<input type="text"/>
Address Line 2 *	<input type="text"/>
Address Line 3	<input type="text"/>
Address Line 4	<input type="text"/>
Eircode	<input type="text"/>

Enter the beneficiary's full address, with postcode.

Statement of the nature and extent of the interest held or control exercised

Date on which this beneficial owner was entered into the entity's internal register *	<input type="text"/>
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In Ireland, trustees of reportable trusts became obliged to keep an internal register of beneficial ownership with effect from 29 January 2019, following the transposition of the 4th EU directive into Irish law.

Enter **29/01/2019** in the box if both the trust was created and the beneficiary was included in the trust before this date.

If the trust was created after 29/01/2019 or the beneficiary was added after this date, enter either the date the trust was created or the date the beneficiary was added, if different.

For minor UK resident beneficiaries who will not have a tax reference or National Insurance Number, upload a copy of passport, if available.

Nature and extent of interest held or control exercised *

<input type="text"/>

In this box, suggested entries are as follows:

Absolute/bare trust: **Full Beneficiary control**

Flexible/Discretionary Trust: **Beneficiary no control**

Once all the relevant fields for the first named beneficiary record have been completed click **Save >**

Where the Trust has more than one named beneficiary, or beneficiaries of a class who have received a benefit from the trustees, enter the additional beneficiaries information in the same way by clicking on **Create New >**

It will be necessary to upload proof of identity and address for each additional beneficiary.

Classes of Beneficiaries

Where the trust provisions contain a class of beneficiaries such as "*the children and grandchildren of the settlor*" in a discretionary trust, no beneficiary has an interest until the trustees make a distribution to them.

For the purposes of CRBOT, if the interest is not vested, the class of individuals in whose interest the trust is set up or operates is the beneficial owner and individual names are not required to be reported.

However, when a beneficiary receives a benefit, the trustees must amend the trust record to include the details of the beneficiary who has received a benefit, within six months.

To add a class of beneficiaries click on **Create New >**

From the drop down box at the top of the screen, select **Beneficiary Class** as beneficial owner type and answer the appropriate questions.

The answer for this question should be **Beneficiary Class – No control**

Protectors

None of the Canada Life Trusts appoint protectors so there is no need to create a beneficial ownership record for this position

Agents/Advisers completing the Registration on the Trustees behalf

As mentioned on page 13, where the adviser is completing the registration, they should have already obtained a TAIN link form, signed by the trustees in respect of the Trust.

This is evidence that the adviser is authorised to act on behalf of the trustees.

The signed TAIN link form should be uploaded to the Register on this screen as a PDF attachment.

Tick the box for Trust Register reporting.

This is the only way for the TAIN Link notification to be submitted for the Trust Register, but it will only need to be uploaded once for each trust registration.

However, the adviser will need a separate TAIN link notification for each trust he has been authorised to register, it is not possible to complete bulk registrations under one TAIN link.

Click on **Next >**

TAIN Link Attachment
 Attached approval letter file(s):

Trust Register Reporting	TAIN Link - CRBOT Final.pdf	Remove Attachment
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Back Sign and Submit

Click on **Sign and Submit >**

Provided all the details entered are correct, the Trust registration information is now ready to be submitted.

Return



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: 879850_agent Help

Enter Password: [password field]

Sign & Submit Back

0%

Enter the password for the Trust created at step 2, using the digital certificate.

Click on **Sign and Submit >**

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 TAIN Services click on TAIN Services tab.

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

Notice Number: **5502042972I**

eRegistration summary:

Action	Status	Comments
Register and Link TREG	Success	

To return to TAIN Services click on TAIN Services tab. OK

Following submission, the Trust is now registered on CRBOT and will be available to review in the Trust Register Functions screen.

The register can take up to 48 hours to update in the Trust Register Functions screen.

Corporate Trustees & Professional Trustee Services

Already Registered on the Irish Central Register of Beneficial Ownership

Where a corporate trustee has been appointed to act, the beneficial ownership information that needs to be entered is more detailed, as these are legal entities.

eRegistration

Trust Registration (4 of 4) - Beneficial Ownership Details

* Denotes a required field

Beneficial Owner

Type of Beneficial Owner *

Is this Beneficial Owner a Legal Entity? * Yes No

If the legal entity has already been registered on the Irish Central Register of Beneficial Ownership, then it is only necessary provide details of that registration

Select trustee as the type of beneficial owner in the drop down box.

Tick yes in the box for the beneficial owner as a legal entity

Legal Entity Name *

Are the beneficial owners already registered on another Central Register of Beneficial Ownership in Ireland or the EU? * Yes No

Filing Reference Number in the Central Register *

Name of the Central Register *

Legal Entity Address

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Enter the filing reference number of the entity on the central Register, together with the address.

Statement of the nature and extent of the interest held or control exercised

Date on which this beneficial owner was entered into the entity's internal register *

In Ireland, trustees of reportable trusts became obliged to keep an internal register of beneficial ownership with effect from 29 January 2019, following the transposition of the 4th EU directive into Irish law.

Enter **29/01/2019** in the box if both the trust was created and the corporate trustee was appointed before this date.

If the trust was created after 29/01/2019 or the corporate trustee was added after this date, enter either the date the trust was created or the date the corporate trustee was appointed, if different.

Date on which this beneficial owner ceased being a beneficial owner

Where a corporate Trustees ceased to act after 29/01/2019 enter the date they retired or were removed in this box.

Nature and extent of interest held or control exercised *

In this box, suggested entry: **Full Trustee control**

Once all the relevant fields for the first trustee record have been completed click **Save >**

Not registered on the Irish Register of Beneficial Ownership

The screenshot shows the 'eRegistration' interface for 'Trust Registration (4 of 4) - Beneficial Ownership Details'. A warning message states: 'As the Beneficial Owner you are entering is a Legal Entity and the Beneficial Owners of that Legal Entity have not been registered in a Central Register, please proceed to list the individual beneficial owners also, as per the CRBOT FAQs (which are available on www.revenue.ie)'. The form includes the following fields: 'Type of Beneficial Owner' (dropdown menu set to 'Trustee'), 'Is this Beneficial Owner a Legal Entity?' (radio buttons for 'Yes' and 'No', with 'Yes' selected), 'Legal Entity Name' (text input), 'Are the beneficial owners already registered on another Central Register of Beneficial Ownership in Ireland or the EU?' (radio buttons for 'Yes' and 'No', with 'No' selected), and an 'Address' section with five text input fields labeled 'Address Line 1' through 'Address Line 4' and 'Eircode'. A label for 'Statement of the nature and extent of the interest held or control exercised' is visible at the bottom of the form.

Where the corporate trustee has not been registered on the Central Register, it will be necessary to upload the beneficial ownership details for each of the representatives of the corporate entity, authorised to act on the entity's behalf

Problems during Registration

If any problems arise during the process, it is possible to email the CRBOT team to request their assistance, using the email address below:

TrustRegister@revenue.ie

Further Useful Information:

[CRBOT FAQs \(revenue.ie\)](#)

[CRBOT Troubleshooting and User Manual \(revenue.ie\)](#)

[How to register on the CRBOT \(revenue.ie\)](#)

[CRBOT \(revenue.ie\)](#)

[What information is required for the CRBOT \(revenue.ie\)](#)

ican academy

www.canadalife.co.uk/ican-academy/

To contact the ican Technical Services team please speak to your account manager or email us at ican@canadalife.co.uk

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This information is provided based on CLIAI's interpretation of current Irish Revenue practice at the time of issue (31/12/2023). It should not be considered a definitive statement in law. Whilst we believe this interpretation to be correct, we cannot guarantee it. CLIAI cannot accept any responsibility for any loss or liabilities arising from any action(s) taken as a result of the information contained in this communication.



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