

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

| 🗊 🟉 Web Part | age x CRBOT x RDS Registration | × + – 0 | × |
|------------------------------------|---|----------------|-----|
| $\leftarrow \ \rightarrow \ G$ | https://www.ros.ie/ros-registration-web/ros-registration;rjsessionid=550C106FCDD587C11EF4ABE3D034BF1D?execution=e1s1 | # A` Q 🟠 🖆 🚇 😩 | |
| | હિલોક્સ | | |
| Revenue | ROS Registration | | |
| | Register for ROS - Business Customers and Practitioners | | |
| | Who can apply to become a ROS Customer? | | - 1 |
| | Any individual or entity with an irish tax registration number already registered for a business tax are ginome Tax, VI or employers BNT. Individuals who are registered for PNT or LPT only should register for <u>mylecount</u> | | |
| | Tax practitioners with a valid TAIN number | | - 1 |
| | CPT Receivers with a valid Receiver number Solicitor with a valid TAIN number | | - 1 |
| | Click on the stars below to start as continue the existentian mesons | | - 1 |
| | cuck on the steps below to start or continue the registration process | | |
| | Step 1 Apply for your ROS Access Number (RAN) | | |
| | Apply for your RAN \rightarrow | | |
| | Step 2 Apply for your Digital Certificate | | |
| | Apply for your Digital Certificate → | | |
| | Step 3 Step 3 Certificate Certificate | | |
| | Download and Save your Olgital Certificata → | | |
| | | | |
| | Invalid / Forgotten Password or Lost / Expired Certificate | | |

Registering for ROS is a 3-step process

Step 1, click on Apply for your ROS Access Number (RAN)

| 🗖 🖋 Web Part | Page × CRBOT | × 🏦 How to | o register on the CRBOT $	imes $ h *A | Application for a TAIN for the \odot $	imes$ | * ROS Registration | × + | | - | ٥ | × |
|---|--|--|--|--|--------------------|------|----|------|---|---|
| $\leftarrow \ \ \rightarrow \ \ G$ | https://www.ros.ie/ros | -registration-web/ros-registration;rjs | sessionid=550C106FCDD587C11EF | 4ABE3D034BF1D?execution=e1s2 | 2 | A® Q | ίο | ć= @ | | |
| | | | Gaeilge | | | | | | | |
| Revenue | ROS Registration | | | | | | | | | |
| ← Back | Step 1 Apply for RAN Vour ROS Access Number (RAN) will be po The * symbol beside a field denotes that Are you applying in your capacity as: An Individual or Company A factor A factor | tee 3 Apoly for your bigital Certificate (roport RM) ested to the address on our records, this field is required | step 3 Dominad and Save your digital Certificate | | | | | | | |
| | O An LPT Receiver O A Solicitor TAIN Next → | | | | | | | | | |
| Revenue Home • 8 Terms & Conditions Language <u>Gaeilge</u> | 05.Help + Accessibility + System Resultement • Prinacy.Policy + Certificate Policy.Statement | nis • Certification Practice Statement | | | | | | | | |

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

| k | Step 1 Apply for RAN | Step 2 Apply for your Digital Certificate (Input RAN) | Step 3 Download and Save your Digital Certificate | | | |
|---|---|---|---|--|--|--|
| | Your ROS Access Number (RAN) will be The * symbol beside a field denotes t | e posted to the address on our records, hat this field is required | | | | |
| | Are you applying in your capacity | as: | | | | |
| | O An Individual or Company | | | | | |
| | O A Tax Agent | | | | | |
| | O An LPT Receiver | | | | | |
| | O A Solicitor TAIN | | | | | |
| | To apply for a RAN, enter you TAIN Number * <u>What is this?</u> | ar TAIN here: | | | | |
| | Next → | | | | | |
| | | | | | | |

A prompt will appear to enter the TAIN.

| Revenue | ROS Registration |
|---------|---|
| ← Back | Step 1 Step 2 Apply for BAN Apply for your Digital Certificate (noput BAN) Certificate |
| | ROS Contact Information |
| | The * symbol beside a field denotes that this field is required |
| | First Name * |
| | Surname * |
| | |
| | Email address * <u>What is this used for?</u> |
| | |
| | Confirm email address * |
| | Halls survive 4 |
| | Adole number |
| | Example: 0871234567 or +447123456780 (international format for UK mobile numbers), International phone numbers are accepted, but only Irish and UK numbers can be used to receive text messaes. |
| | Confirm mobile number * |
| | |
| | Landline number |
| | |
| | Prena Number |
| | Submit + |

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

| Revenue | ROS Registration | | Gelte |
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| | fland. | (14) | |
| | Apply for RAN | Apply for your Digital Certificate (Input RAN) | Download and Save your Digital Certificate |
| | 0 | • | |
| | Thank you for applying to be | come a ROS customer. | |
| | Step 1 of your application has beer A letter will be posted to your busi Number or RAN . | received by ROS and is being processed. ness address on record with your personal R | ROS Access |
| | Next Step - When you receive y 1. Go to the Revenue Home Services Tab" 2. Click "Register for ROS" 3. Click on the Step 2 - Apph | our RAN you should: Page (www.revenue.ie) and click on the "Onli for a Digital Certificate | line |
| | ОК → | | |
| | | | |
| | | | |

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:



Select Step 2 – Apply for your Digital Certificate

ROS Registration

| □ ,€ w | feb Part Page 🛛 🗙 🗎 🗅 🛇 | CRBOT × 1 | How to register on the $~\varkappa$ | CRBOT Troubleshootin | × 🗅 *Application for a TAU × | ROS Registration | × | How to Registe | for RC × | + | | 0 | × |
|---------------------------------|---|--|--|-----------------------|--------------------------------|------------------|---|----------------|----------|-----|---|---|---|
| $\leftarrow \ \ \rightarrow$ | C G bttps; | //www.ros.ie/ros-registratio | n-web/ros-registration;rj: | essionid=550C106FCDD5 | 87C11EF4ABE3D034BF1D?execu | ition=e1s6 | | A٩ | Q 70 | £_≡ | œ | ۲ | |
| | | | (ania) | | | | | | | | | | |
| Revenue III | ROS Registration | | | | | | | | | | | | |
| ← Back | Step 1 Apply for RAN | Step 2 Apply for your Digital Certificate | Step 3 Download and Save your Digital | | | | | | | | | | |
| | • | | | | | | | | | | | | |
| | Application for a Digital Certifica | ate | | | | | | | | | | | |
| | Please enter your ROS Access Number () The * symbol beside a field denotes the | (RAN) below and click the Next button at this field is required | | | | | | | | | | | |
| | RAN * | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Next -> | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Revenue Home | ROS Help + Accessibility + System Required | ments | | | | | | | | | | | |
| Language Gaeilog | Proacy Policy Cartificate Policy Materie | ent | | | | | | | | | | | |
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| | | | | | | | | | | | | | P |

Enter the RAN sent

Click Next

| ← Back | Step 1 Apply for RAN | Step 2 Apply for your Digital Certificate (Input BAN) | Step 3 Download and Save your Digital Certificate | |
|--------|---|---|---|--|
| | Application for a Digital Certificate | | | |
| | Tax Type * <u>What is this?</u> Please select • Registration Number * <u>What is this</u> | 1 | | |
| | Next -> | | | |
| | | | | |

Click the dropdown box and select the "Income Tax" tax type.

In the Registration Number field enter the TAIN already received

Click Next

| Revenue 🛱 | Giele ROS Registration |
|-----------|--|
| ← Back | Skep 1 Skep 2 Skep 3 Apply for BAN Apply for your Digital Certificate Skep 3 Certificate Certificate Certificate |
| | How do you wish to receive your system password? |
| | O feat |
| | • fmail |
| | Email address * What is this used for? |
| | Rest -> |
| | |

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)

Click Next

| Revenue 🗐 | ROS Registration | |
|----------------|--|---|
| | Step 1 Step 2 | Step 3 |
| | Apply for RAN Apply for your Digital Certificate (Input RAN) | Download and Save your Digital Certificate |
| | • • | |
| | Thank you for completing Step 2 of your application to become a ROS customer | |
| | Step 2 of your application has been received by ROS and is being processed. You will receive your system password via Email | |
| | Next Step - When you receive your Password you should: Click "I have my system password" button below to proceed directly to step 3: Download and save your digital certificate. | |
| | Please Note: Your System Password will expire in 1 hour | |
| | I have my system password → | |
| | | |
| | | |
| Sevenue.Home · | ROS.Help Accessibility System.Requirements | |

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

<section-header>Section Control Control

Select Step 3 – Download and save your digital certificate



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

Click Accept

| Revenue | ROS Registration | |
|---------|--|--|
| ← Back | Step 1 Step 2 Step 2 Step 3 Digital Certificate (certificate (certific | |
| | Download and Save your Digital Certificate Are you applying in your capacity as: | |
| | O A fac Agreet | |
| | An LPF Receiver A Sub Uner | |
| | Net -> | |

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.

| An individual or Company A frank aport To pretrieve a digital coertificate on behalf of yourself or purpoself | Download and Save your Digital Certificate |
|--|--|
| A handwideal or Company A fax Agent A fax Agent A fax DPR tecritore A fax but To pretrieve a digital certificate on behalf of yourself or courb business, flighted certificates on behalf of yourself or courb business, fligh | Are you applying in your capacity as: |
| A tas Agent A taf Hereiver A tab Uter To provide set effect your details to here: Tar Type * What is Uter Please set est : Registration Number * What is Uter | O An Individual or Company |
| A full flaceire A full flaceire A full flaceire Toretrieve a digital cortificate on behalf of yourself or puru business, please enter your details here: Tax Type * What is the Please select * Registration Number * What is the Toretrieve a digital cortificate on behalf of yourself or Registration Number * What is the | O A Tat Agent |
| A shar vertice a digital certificate on behalf of yourself or gour business, please enter your details here: Tax Type * What is this? Please select • Registration Number * What is this? Tax Type * What is this? | O An LPF Receiver |
| To retrieve a digital certificate on behalf of yourself or your business, please enter your details here: Please select Registration Number * <u>What is the?</u> | O A Sub User |
| Next. + | To retrieve a digital certificate on behalf of yourself or your business, please enter your details here: Tax Type * <u>What is Ubis?</u> Please select • Registration Number * <u>What is Ubis?</u> |
| | Next -> |
| | |

From the drop-down box select the "Income Tax" tax type.

Enter the TAIN in the box for the Registration Number

| ← Back | Step 1 Apply for RAN | Step 2 Apply for your Digital Certificate Unput RAN) | Step 3 Deveload and Save your Digital Certificate | |
|--------|---|---|---|--|
| | Download and Save your Please enter your System Pass The * symbol beside a field di | Digital Certificate word below and click the Next button enotes that this field is required | | |
| | Enter your System Password | | | |
| | Next + | | | |

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

Click Next

| - Back | Step 1 Apply for BAN | Step 2 Apply for your Digital Certificate | Step 3 Download and Save your Digital |
|--------|---|---|--|
| | | (input RAN) | Certificate |
| | | | |
| | Security Questions | | |
| | Please select five security question The * symbol beside a field denot Why are security questions require | is below and provide an answer for each qu es that this field is required <u>d?</u> | estion. |
| | Question 1 * | | |
| | Select a question | | |
| | Answer 1 * | | |
| | | | |
| | | | |
| | Question 2 * | | |
| | Select a question | | |
| | Answer 2 * | | |
| | | | |
| | | | |
| | Question 3 * | | |
| | Select a question | | |
| | Answer 3 * | | |
| | | | |
| | | | |
| | Question 4 * | | |
| | Select a question | | |
| | Answer 4 * | | |
| | | | |
| | | | |
| | Question 5 * | | |
| | Select a question | | |
| | Answer 5 * | | |
| | | | |
| | | | |

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

| To disertially par certificate places complete the databulation of cick Respond Certificate | |
|--|--|
| Thus ROS dippld carbicate will be instituted in your browser beneproxy stronger. Thus will be promptly for source 4 backholds file copy of your carbificant. The most same the file to ensure controllarule access as ROS. | |
| T pro-report any anomalayis requestry (not central an <u>Callans</u> | |
| Enter Password Confirm Password | |
| 4 Bod Heyper Certificate | |
| Receive Automotions (MCANNER (ACCEANDRE), I Samon Reservement) Tentre Automotion, I Protect Private (Confidence (Private Private Received) (Accentioner Private Received) | |
| | |
| | |

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

| Carolicase Installed |
|--|
| An equivalence that we not available of the equivalence of the equival |
| |
| |

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

| Certificate installed | |
|--|--|
| Your Digital Cartificials RealCart has been successfully inviated into your between temporary strange | |
| You should ansate that push have saved a backup copy of your cartificate and that you loop this file to ensure continued access to 8005. | |
| The interfined basis of the scalar yeard or prior Deviation Matter 2 with these specifications are represented by a p2 can be interpreted by a content of the basis specification of the specification of the Nace and Matter, and shall represent the first prior calification states in the basis the basis of the Matter are specification of the particular and the first prior calification states or the basis of the Matter and the specification of the particular and the first particular states the basis of the Matter and and the specification of the particular and the first particular states the basis of the Matter and the specification of the particular and the first particular states are particular and the particular states are particular states are particular and the particular states are particular and the particular states are particular states are particular states are particular states are particular and the particular states are particular states ar | |
| If you will deploy outful are in loss, you must contact manip@jowenus in to have the contribute | |
| You are now an approval authorised person for the purposes of Chapter 5. Part 39 of the Taxes | |
| Contractional Association and Association for Mitoritans or CORE <u>Child Seek</u> for information on here to another the cartificate for these vehicular. | |
| Certificates already loaded in this browser: | |
| Cardinate Radia Bandage Bandage Bandage | |
| whether C B | |
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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

| TAIN SERVICES | REVENUE RECORD PROFILE ADMIN S | ERVICES | | |
|---------------|---|---|---|--|
| | Find Clients | | | |
| | You can file returns, make payments and m | anage bank details for clients through Client Se | ervices. Select a client below t | to view their available Client Services. |
| | Client Search Search by registration number: Tax Registrations O Reporting Obliga | Your Client List You can access and export you | ur full list of clients here. | Last 10 Clients Accessed SPONGEBOB SQUAREPANTS - 9880884J SPONGEBOB SQUAREPANTS - 9912944W |
| | Select a tax type * | View Client List Or you can display all new clie | Export Client List | SARA-ER-GOYETTE-GOYETTE-3038510LH SPONGEBOB SQUAREPANTS - 4807946H |
| | Enter registration no. Searc | h | Display P | |
| | Search by name: | h + | | |
| | Manage Tax Registrations | | | |
| | Manage Client Registrations Please use this option to update, add or ca your client hadhas an existing tax number, Tax Benistrations | ncel Agent/Client links and tax registrations if incl. PAYE. | Register New Revenu You can now register new i Revenue. | e Customer individuals, companies, partnerships and trusts with |
| | Select a tex type | egistration no. | Register New Revent | ve Customer 🛔 |
| | Manage + | an (fire- | Register New Repo | nting Entity a |
| | | | register for import | |
| | Other Services | | | |
| | MyEnquiries | | View Property History | |
| | VAT Number Verification | | | |
| | Manage Financial Statements Upload Multiple Financial Statements | | | |
| | Trust Register Functions | | | |

In Other Services, click on Trust Register Functions

| Trust Register Functio | ns | | | |
|------------------------------------|--|---|--|--|
| This service allows you to regis | ter a new Trust into the Trust Register. | | | |
| | Register a new Trust in the Trust Register |) | | |
| | Verify Trust Details | í | | |
| You can also view and update to | he details of any trust that you have filed previously. | | | |
| Below is a list of trusts you prev | viously filed. ✓ entries | | | |
| Below is a list of trusts you prev | riously filed. → entries Trust Name and Registration Number. | | | |
| Below is a list of trusts you prev | viously filed. entries Trust Name and Registration Number. TEST TRUST 03710040BH | | | |

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

| eRe | egistration | |
|-----|--|--------|
| | Registering a new Trust in the Trust Register (1 of 4) | |
| | A You will be required to upload a 'TAIN Link Notification' letter authorising this request before completion. | |
| | Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size. | |
| | The following information will be requested in relation to the trust being registered: | |
| | \checkmark Details of the person submitting the information. | |
| | The name of the Trust. | |
| | Details of the Beneficial Owners of the Trust. | |
| | ✓ A 'TAIN Link Notification' letter authorising this request | |
| | | |
| | | Next > |

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.



eRegistration

| Capacity of the person p | roviding the information * | | Officer/Employe | e of the Trust | ~ | | | | |
|----------------------------|----------------------------|--------------|-----------------|----------------|------------|----------|---------|--------|------|
| | | S | how 5 | | v (| entries | | | |
| Presenter Name | Address Line 1 | Address L | ne 2 | Address Li | ne 3 | , | Address | Line 4 | |
| Jane Smith | Agent ABC Ltd | No. 2 Office | | Dublin 2 | | | | | |
| nowing 1 to 1 of 1 entries | | | | | First | Previous | 1 | Next | Last |
| First Name * | | | Jane | | | | | | |
| Surname * | | | Smith | | | | | | |
| Address | | | | | | | | | |
| Address Line 1 * | | | Agent ABC Ltd | | | | | | |
| Address Line 2 * | | | No. 2 Office | | | | | | |
| Address Line 3 | | | Dublin 2 | | | | | | |
| Address Line 4 | | | | | | | | | |
| Eircode | | | | | | | | | |
| Email Address * | | | janesmith@age | ntabcitd.ie | | | | | |
| Phone * | | | 0811234567 | | | | | | |

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.

| CI | lick Next > | |
|----|---|-------------------------|
| | Trust Registration (3 of 4) - Basic Trust Details | |
| | Name of Trust * | This value is required. |
| | X Cancel | Seck Next |
| | | |

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



| Name of Truck 8 | | |
|---|--|--|
| Name of Trust | TEST IRUST | |
| a 3rd party requires access to the Trust Register (to verify or the Trust. | the Beneficial Owners of the Trust), a Trust I | Register Access Number must be created |
| oth the Registration Number and the Trust Register Acces | s Number should be given to the 3rd party. | |
| Registration Number | 03710040BH | |
| | | |
| Trust Register Access Number | | |
| Trust Register Access Number Expiry Date | | |
| | | Generate new Access Number |
| | | |

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 >

| Trust Registrati | on (4 of 4) - Beneficial Owne | ership Details | | | |
|--|--|---------------------|--------|---|--------|
| Denotes a required fie | eld | | | | |
| Beneficial Owner | | | | | |
| Type of Beneficia | al Owner * | Please Select | • | | |
| Is this Beneficial | Owner a Legal Entity? * | Ores ONo | | | |
| Address | | | | | |
| Address Line 1 | * | | | | |
| Address Line 2 | * | | _ | | |
| | | | | | |
| Address Line 3 | i de la construcción de la constru | | | | |
| Address Line 4 | | | | | |
| Eircode | | | | | |
| Statement of the Date on which the entity's internal | e nature and extent of the interest h this beneficial owner was entered in I register * | to the | | | |
| Date on which to owner | this beneficial owner ceased being a | beneficial | | | |
| Nature and exte | ent of interest held or control exerci | sed * | // | | |
| | | Save 🔪 Create New 🔪 | | | |
| Beneficial Owner | ship List | | | | |
| Type of Beneficial | Owner | Name | Action | | Action |
| Trustee | Agent ABC Ltd | | | 0 | Amend |
| D D D | | | | | Amand |

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 * Denotes a required field | Details |
|--|-----------------|
| Beneficial Owner | |
| Type of Beneficial Owner * | Please Select 🗸 |

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

Is this Beneficial Owner a Legal Entity? * O Yes O No

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 * | |
|-----------------|--|
| Surname * | |
| Date of Birth * | |

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

| Does this | narty | have a | PPSN2* |
|-----------|-------|--------|--------|
| Does this | party | nave a | FF SHE |

🔾 Yes 🔍 No

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

| Click | No |
|-------|----|
| 0.000 | |

| Identification No. * Foreign Tax Registration Passport National Identity Card | |
|---|--|
| National Identity Card | |
| Nationality * | |
| Country of Residence * Please Select V | |
| Please upload documentary proof that the above details File* Choose 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 * | |
| Address Line 2 * | |
| Address Line 3 | |
| Address Line 4 | |
| Eircode | |

Enter the settlor's full address, with postcode.

| Statemen | t of the nature and extent of the interest held or co | ntrol exercised | |
|-----------|---|-----------------|--|
| Date on v | which this beneficial owner was entered into the | | |

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 Settlors

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 >

| ekegistration | |
|--|-----------------|
| Trust Registration (4 of 4) - Beneficial Ownership * Denotes a required field | Details |
| Beneficial Owner | |
| Type of Beneficial Owner * | Please Select 🗸 |

OYes ONe

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

Is this Beneficial Owner a Legal Entity? *

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 \star | Please Select |
|---|--------------------------------------|
| Identification No. * | Foreign Tax Registration Passport |
| Nationality * | National Identity Card |
| Country of Residence * | Please Select V |
| 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

6 dd----

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

| ekegisuaion | |
|---|-----------------|
| Trust Registration (4 of 4) - Beneficial Ownership De * Denoles a required field | etails |
| 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? * O Yes O 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 |
|---|--------------------------------------|
| Identification No. * | Foreign Tax Registration Passport |
| Nationality * | National Identity Card |
| Country of Residence * | Please Select V |
| 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 * | |
| Address Line 2 * | |
| Address Line 3 | |
| Address Line 4 | |
| Eircode | |

Enter the beneficiary's full address, with postcode.

| Statement of the nature and extent of the interest held or control exercised | | | |
|--|---|--|--|
| Date on w | hich this beneficial owner was entered into the ternal 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 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 * | |
|---|--|
| | |

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 >

| ekegistration | |
|--|------------------|
| Trust Registration (4 of 4) - Beneficial C * Denotes a required field | wnership Details |
| Beneficial Owner | |
| Type of Beneficial Owner * | Please Select 🗸 |

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

| Nature and extent of interest held or control exercised * | |
|---|--|
| | |

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.

| TAIN 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 TAIN Link Notification letter. |
| Further information and a sample letter are available <u>here</u> . |
| Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size. |
| File* |
| Browse |
| Please indicate which reporting obligations the attachment is relevant to by checking the boxes. |
| Trust Register Reporting |
| |
| Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button. |
| |
| Seach Next > |

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 |
| | | 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

i

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 | 1 Help |
| Enter Password | | |
| | Sign & Submi | t Back |
| | 0% | |
| | | |

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

Click on Sign and Submit >

| 200 Asknowladvaraant |
|--|
| COS Acknowledgement |
| |
| |
| You have just transmitted an Online Registration Return for your client which has been received by ROS |
| |
| You can access a capit of this transaction through your client's DOC labor by clienting on the Client Devenue Decord tob about |
| Fou 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 Indox 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 Nation Number below in any future correspondence or inquiny relating to this transaction |
| Please use the Notice Number below in any future correspondence or inquiry relating to this transaction. |
| Notice Number 55020429721 |
| |
| |
| eRegistration summary: |
| |
| Action Status Comments |
| Parishe and link TPCO |
| 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 Own * Denotes a required field Beneficial Owner | ership Details |
| Type of Beneficial Owner * | Please Select 💙 |
| 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 Co Register of Beneficial Ownership in Ireland or the EU? * | entral • 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 $\ensuremath{^{\star}}$ | |

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

| usi Registration (4 of 4) - Beneficia | ai Ownership Details |
|---|---|
| enotes a required field | |
| As the Beneficial Owner you are entering is a Lega agister, please proceed to list the individual beneficial | al Entity and the Beneficial Owners of that Legal Entity have not been registered in a Central I owners also, as per the CRBOT FAQs (which are available on www.revenue.ie). |
| Beneficia <mark>,</mark> Owner | |
| Type of Beneficial Owner * | Trustee |
| Is this Beneficial Owner a Legal Entity? * | ● Yes ○ No |
| Legal Entity Name * | |
| Are the beneficial owners already registered Register of Beneficial Ownership in Ireland of | d on another Central ⊖ _{Yes} ● _{No} or the EU? * |
| Address | |
| Address Line 1 * | |
| Address Line 2 * | |
| Address Line 3 | |
| Address Line 4 | |
| Fircode | |

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:

<u>CRBOT FAQs (revenue.ie)</u> <u>CRBOT Troubleshooting and User Manual (revenue.ie)</u> <u>How to register on the CRBOT (revenue.ie)</u> <u>CRBOT (revenue.ie)</u> <u>What information is required for the CRBOT (revenue.ie)</u>

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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