



The Awareness Seminar on the Uses of the Automatic
Exchange of Information "AEOI" Portal on

- CbC



Alan Joyce, Client Training Lead

FI Plenary Guidelines

- Please ensure all cameras are switched off and microphones are muted.
- All questions are left to the end of the seminar.
- All questions must be typed in to the chat. A list of the questions and answers will be provided to the Tax Authority after.
- Any tax related questions must be directed to Tax Authority.

Agenda

- | | |
|--|---|
| <ol style="list-style-type: none">1. Introduction & Guidelines2. First Time Enrolment in Vizor Portal for Reporting Entities3. First Time Login and Creation of Secondary Users in Vizor Portal4. Article 3 Notification5. Creating and Submission of CbC XML Filings6. Interval | <ol style="list-style-type: none">7. Change of Reporting Entity Information8. Change of Primary User9. Change of Reporting Obligations10. Working with the Document Library11. Help feature12. Summary13. Q & A |
|--|---|



Module 1 Completing an enrolment

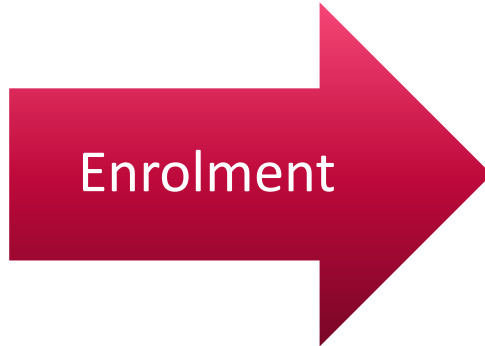


By the end of this module you will understand the key requirements to completing a successful enrolment into the Vizer AEOI system.

Objectives



Key requirements to completing a successful enrolment



Objectives

By the end of this module you will understand the key requirements to completing a successful enrolment.

Enrolment form – key fields ...



All reporting entities are required to complete an enrolment form before accessing the system.

This form is publically accessible and the URL will vary slightly depending on where your enrolment functionality is hosted.

Links to the enrolment page will be accessible via the relevant tax authority website.

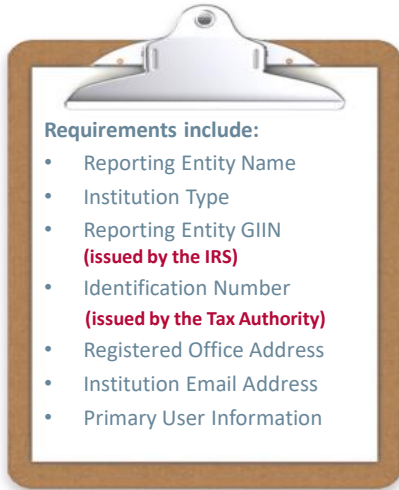
Enrolment form completion

All reporting entities will have already obtained a GIIN (Global Intermediary Identification Number) which is issued by the IRS
Only reporting entities reporting on FATCA need a GIIN.
CRS only do not need to register for GIIN.

Reporting Entity Information	
Reporting Entity Name	<input type="text" value="Test Bank"/> *
Entity Type	<input type="text" value="Custodial Institution"/> *
Reporting Type	<input type="text" value="CRS"/> *
Reporting Entity GIIN (issued by IRS)	<input type="text" value="123456.76543.ME.999"/> ?
Identification Number (Issued by Tax Authority)	<input type="text" value="12-45687676"/> ?
Fiscal Year End (format: dd/mm)	<input type="text" value="31/12"/>

All reporting entities will have already registered with the IRS and obtained a GIIN (Global Intermediary Identification Number).
Only reporting entities reporting on FATCA will need a GIIN.
If financial institution is only reporting on CRS, they do not have to register for GIIN.

Enrolment form completion



Reporting Entity Information

Reporting Entity Name

Entity Type

Reporting Type

Reporting Entity GIIN (issued by IRS)

Identification Number (Issued by Tax Authority)

Fiscal Year End (Format: dd/mm)

Registered Office Address

Street Address

City/Town

State/Province/Region

Country

Post Code

Institution Email Address

Enrolment requirements include:

- Reporting Entity Name
- Institution Type
- Reporting Entity GIIN (issued by the IRS)
- Identification Number (issued by the Tax Authority)
- Registered Office Address
- Institution Email Address
- Primary User Information

Enrolment form (information required)

Enrolment requirements include:

— Reporting Entity information

- Reporting entity name
- Entity type
- Reporting type
- Reporting entity GIIN (issued by IRS)
- Identification number (issued by the tax authority)
- Fiscal year end

Reporting Entity Name	Global Investment Bank *
Entity Type	Custodial Institution *
Reporting Type	<div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>
Reporting Entity GIIN (issued by IRS)	
Identification Number (Issued by Tax Authority)	
Fiscal Year End (format: dd/mm)	31/12

Enrolment requirements include:

Reporting Entity Information

- Reporting Entity Name
- Entity Type (Options: Custodial Institution, Depository Institution, Investment Entity, Specified, Insurance Company, Other)
- Reporting Type (Options: CbC, CRS, CRS & CbC, FATCA, FATCA & CbC, FATCA & CRS, FATCA & CbC & CRS)
- Reporting Entity GIIN (issued by IRS)
- Identification Number (issued by the Tax Authority)
- Fiscal Year End (dd/mm)

Entity Types:

Custodial Institution: Any Entity that holds as a substantial portion of its Business

Depository Institution: In the US, such as a Savings Bank, Commercial Bank, Savings and Loans or credit unions

Investment Entity's: Obtains funds from investors for providing management services and to provide returns.

Specified Insurance Company: Including a holding company in an insurance group that writes products that are classified as Cash Value Insurance Contracts or Annuity Contracts or makes payments concerning such contracts.

Registered office address

Enrolment requirements include:

- Street Address
- City/Town
- State/Province/Region
- Country
- Post Code

**Complete all
mandatory fields**

Registered Office Address or Sponsoring Entity Address

Street Address	<input type="text" value="55 The Main Street"/>	*
City/Town	<input type="text" value="Limerick"/>	*
State/Province/Region	<input type="text" value="Limerick"/>	
Country	<input type="text" value="Ireland"/>	*
Post Code	<input type="text" value="L1"/>	

Entity Email Address

Registered Office Address:

- Street Address
- City/Town
- State/Province/Region
- Country
- Post Code

Enrolment email address and primary user



Reporting entity email address

Primary user information

- First name
- Surname
- Email address
- Telephone number
- Attached passport
- Letter from director of FI

Primary User Information

First name	<input type="text" value="Lucy"/>	*
Surname	<input type="text" value="Byrne"/>	*
Email Address	<input type="text" value="lucyb@vzor.ie"/>	*
Confirm Email Address	<input type="text" value="lucyb@vzor.ie"/>	*
Telephone number	<input type="text" value="353"/> <input type="text" value="12"/> <input type="text" value="222333444"/>	*
	international area code number	
Position	<input type="text" value="Financial Controller"/>	*

Please attach a scan of your Passport or a recognised form of Identification.

[Passp..](#)

Please attach a letter, signed by a director of the Reporting Entity, which specifies you as the responsible person for CRS, FATCA or CbC compliance.

[Lette..](#)

Additional information required comprises the following;

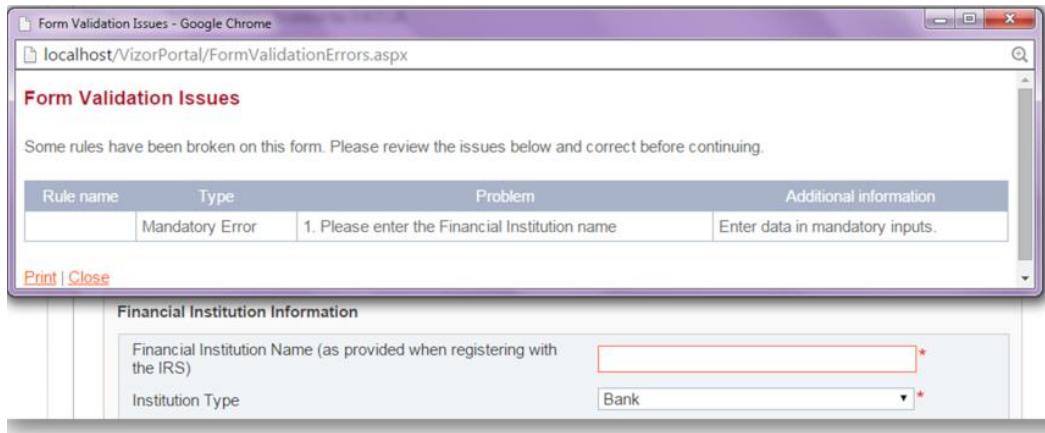
Reporting Entity email address

Primary User Information

- First name
- Surname
- Email Address
- Telephone number
- Attached Passport
- Letter from Director of RE (Reporting Entity)

Enrolment - error messages

Example of an incomplete mandatory item



Form Validation Issues

Some rules have been broken on this form. Please review the issues below and correct before continuing.

Rule name	Type	Problem	Additional information
	Mandatory Error	1. Please enter the Financial Institution name	Enter data in mandatory inputs.

[Print](#) | [Close](#)

Financial Institution Information

Financial Institution Name (as provided when registering with the IRS)

Institution Type

If there are mandatory items incomplete with enrolment, one or more errors will be displayed.

Enrolment - error messages

Example of an invalid GIIN

Reporting Entity Information

Reporting Entity Name

Test Bank

Entity Type

Custodial Institution

Reporting Type

CRS & CbC

Reporting Entity GIIN (issued by IRS)

ABCD3.234.43234

Identification Number (Issued by Tax Authority)

12-123321

Fiscal Year End (format: dd/mm)

31/12

Rule name	Type	Problem	Additional information
GIIN Validation	Error	1. You've entered your reporting entity's GIIN in the wrong format. The correct format is XXXXXX.XXXXXX.XX.XXX	Please enter a valid GIIN.

[Print](#) | [Close](#)

An invalid GIIN will also trigger a particular error message.

This could simply be the case that the GIIN is in the wrong format or is simply invalid.

The relevant tax authority needs to be contacted in the event of an GIIN number not being accepted even if its in the correct format

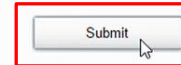
Enrolment email address and primary user



Enrolment requirements include:

Submission completed through the “Submit button”

Your enrolment will be submitted for approval by the Tax Authority. You will receive notification by email once your enrolment information has been reviewed.



Thank you

Thank you. Once we have reviewed your enrolment, we will email you with your confirmation details, or the reason your enrolment was declined.

[Return to Tax Authority home page.](#)

- Enrolment requirements include submission completed through the “Submit” button.
- Once the enrolment has been submitted, a confirmation message will be displayed.

Note: The title of the return link will vary according to your specific implementation.

Email confirmation

Contains the information needed to login

Password must be changed at first login

Password rules are enforced

Dear Lucy Evans,

You have been created as a new user in the Vizor AEOI Portal. To access your account, please log in using the details below.

Login address: <http://localhost/VizorPortal/Default.aspx>

Login with user name: lucy@vizor.ie

Temporary password: QYFBdaKd

You will be asked to change your password when you log in. You can also change the password for your account at any time in the "My Details" section of the website.

The following rules are enforced for the password:

- It must contain one capital letter, one small letter, one number and one special character (e.g. #*!\$).
- It must be at least eight characters and no more than 30 characters.
- It must not contain any spaces.
- You cannot reuse your existing password.

Note: This is a system generated email. Please do not reply to this email.

Yours Sincerely,

Vizor AEOI Portal Administrator

The an email confirmation should be sent to the primary user's email address containing the login address, the username and a temporary password which needs to be changed on first login.

The following rules are enforced for the password:

- It must contain one capital letter, one small letter, one number and one special character
- It must be at least eight characters and no more than 30 characters
- It must not contain any spaces
- You cannot reuse your existing password



Article 3 Notification

Filing name: *

Filing type:

- ☒ Article 3 Notification
- ☐ CbC XML Upload Filing
- ☐ Change of Reporting Entity Information
- ☐ Primary User Change Notice
- ☐ Reporting Entity Deactivation



This module provides an explanation of the process of completing an enrolment successfully using Article 3 Notification

Objectives

By the end of this module you will understand the key requirements about an Article 3 Notification.



This module is about the key requirements about Article 3 Notification. What it is and how to complete an Article 3 Notification

Enrolment Form – Key Fields ...



- All Reporting Entities are required to complete an Article 3 Notification filing before submitting a CbC filing.
- This form is available after initial enrolment approval
- Article 3 Notification must be approved by Tax Authority before proceeding with CbC upload.

Article 3 notification



- All Reporting Entities after completing the original enrolment must complete Article 3 Notification to submit CbC filings

David Jackson , Health Production Ltd



Create Filing

We need details about your filing so you will be able to identify it in the future. Please enter the details requested below.

The period end date identifies the reporting period for the filing. This should always be December 31st in the case of FATCA and CRS filings.

Filing name:

Article 3 CbC Notification *

Filing type:

- ☒ Article 3 Notification
- ☐ CbC XML Upload Filing
- ☐ Change of Reporting Entity Information
- ☐ Primary User Change Notice
- ☐ Reporting Entity Deactivation

Period end date (dd/mm/yyyy):

31/12/2019 *

Create

All Reporting Entities after completing the original enrolment must complete Article 3 Notification to submit CbC filings

Article 3 notification filing



Notifying Entity Information

- Notifying Entity Name
- Legal Form of Notifying Entity
- Activity of the Notifying Entity
- Notifying Entity TIN
- Commercial Registration Number
- UPE/SPE/other Constituent Entity
- Other Constituent Entity
- Fiscal Year End

Article 3 Notification

Article 3 of the Action 13 model legislation for CbC reporting includes an option for jurisdictions to require notification administration identifying the Reporting Entity for the MNE Group.

Notifying Entity Information	
Notifying Entity Name	Health Production Ltd
Legal Form of Notifying Entity	Multinational
Activity of the Notifying Entity	Manufacturing or Production ▼ *
Notifying Entity TIN	
Commercial Registration Number	
UPE/SPE/other Constituent Entity	Ultimate Parent Entity ▼ *
Other Constituent Entity	
Fiscal Year End	31/12

UPE/SPE/other Constituent Entity

Ultimate Parent Entity

The term “Ultimate Parent Entity” means a Constituent Entity of an MNE Group that meets the following criteria: (i) it 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 10 – INTRODUCTION COUNTRY-BY-COUNTRY REPORTING IMPLEMENTATION PACKAGE © OECD 2015 applied in its jurisdiction of tax residence, or would be so required if its equity interests were traded on a public securities exchange in its jurisdiction of tax residence; and (ii) there is no other Constituent Entity of such MNE Group that owns directly or indirectly an interest described in subsection (i) above in the first mentioned Constituent Entity.

Surrogate Parent Entity

The term “Surrogate Parent Entity” means one Constituent Entity of the MNE Group that has been appointed by such MNE Group, as a sole substitute for the Ultimate Parent Entity, to file the country-by-country report in that Constituent Entity’s jurisdiction of tax residence, on behalf of such MNE Group

Local Constituent Entity

A **constituent entity** is a separate business unit of the MNE group that is included in the consolidated group for financial reporting purposes. This includes a permanent establishment if a separate income statement is prepared for regulatory, financial, internal management or tax purposes

Multinational entity information



Information of the Multinational Enterprise/Entity of the Notifying Entity	
MNE Group Name	<input type="text" value="Health Ltd"/> *
MNE Group Additional Information	<input type="text"/>
Description of CBC filing & Notification Type	<input type="text"/>

Constituent Entity Information	
Reporting Entity Name	<input type="text"/>
Legal form of the Reporting Entity	<input type="text"/>
Activity of the Reporting Entity	<input type="text"/>
Jurisdiction of tax residence	<input type="text"/>
Tax identification Number	<input type="text"/>

Declaration:

I confirm that the information submitted in this application is true and correct and is in accordance with the relevant AEOI obligations, requirements of the [TAX Authority] and the laws of the [Client Country].

I also acknowledge that provision of inaccurate information in this application may result in the Reporting Entity committing an offence and as such the Reporting Entity may be liable to a penalty under the relevant laws of the [Client Country].

Once you have completed the required information, please submit this form through the 'Submit Filing' page on the Portal application. You will receive notification by email once your Article 3 Notification information has been reviewed and a decision has been made.

After validation, your enrolment will be submitted for approval by the Tax Authority. You will receive notification by email once your enrolment information has been reviewed and a decision has been made.

Add more information of the Multinational Entity

Article 3 notification validated



David Jackson , Health Production Ltd



Draft Filing

Please complete the filing below by selecting a section or uploading a file using the Upload XML button, as appropriate.

Once your filing has been completed, it can be validated and submitted to the Tax Authority by selecting the "Submit filing" functionality under the "Submission" menu.

You may view your draft filing by selecting View for one of the sections below.

View Comments

KEY						
Form set	Folder	Repeatable Folder	Form	Add Section	Validated	In Draft
Article 3 CbC Notification						No Data - Mandatory
Article 3 Notification						Status: Ready to Submit
		Article 3 Notification				Clear
		Art3	Article 3 Notification			Clear Edit View

Article Notification must be validated before submitting.

Submit filing



David Jackson , Health Production Ltd



Validate & Submit Filing

The filings that are ready for final validation and submission are listed below.

Please validate and submit by clicking the 'Validate' link next to the appropriate filings name.

Filing name	Reference	Revision	Categories	Receiving Country	Filing end date	Due date (dd/mm/yyyy)	Action
Article 3 CbC Notification	CbCA3N00012	0.1		n/a	31/12/2019		Validate

After submission the filing needs to be approved by the Tax Authority

After the filing is submitted the filing needs to be approved by the Tax Authority before the Entity can create and submit a CbC filing.



Country by country reporting (CBCR)

Create Filing

We need details about your filing so you will be able to identify it in the future. Please enter the details requested below.

The period end date identifies the reporting period for the filing. This should always be December 31st.

Filing name:

Country CBC XML Upload 18 *

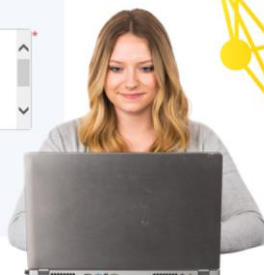
Filing type:

- ☒ CbC XML Upload Filing
- ☐ Change of Financial Institution Information
- ☐ Change of Reporting Obligations
- ☐ CRS Filing Summary
- ☐ CRS Manual Entry Filing
- ☐ CRS XML Upload Filing

Period end date:

31/12/2018 *

Create

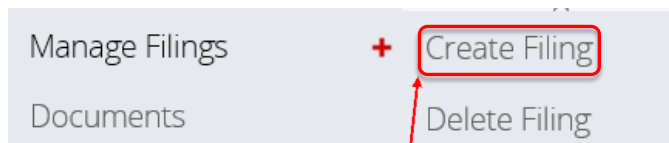
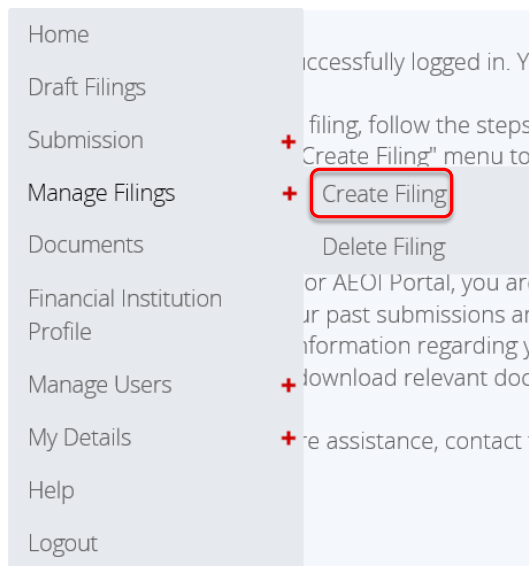


This module will detail what is country by country reporting and how to make a filing

Country by Country Reporting (CbCR)

The following section details country by country reporting

Creating a CbC filing



Select **Create Filing**

The first step in creating a CbC filing is to select Manage Filings > Create Filing from the main menu within portal or supervision centre.

Creating a CbC filing

Supply a Filing Name

Select CbC XML Filing

We need details about your filing so you will be able to identify it in the future. Please enter the details requested below.

The period end date identifies the reporting period for the filing. This should always be December 31st.

Filing name:

Filing type:

☒ CbC XML Upload Filing

- ☐ Change of Financial Institution Information
- ☐ Change of Reporting Obligations
- ☐ CRS Filing Summary
- ☐ CRS Manual Entry Filing
- ☐ CRS XML Upload Filing

Period end date:

Click Create

Supply a Period End Date

Enter a name for the filing (which should be meaningful name in order to easily retrieve CbCR filings at a later date).

CbC XML Upload Filing as the filing type should then be selected and a period end date should then be selected.

Note: The period end date is the last day of the reporting period. For CbC Reporting. This must be the last day of the Reporting Fiscal Year and the year must be equal to the year being reported for.

Submitting a CbC filing



Jack Jones , Universal World Bank



Draft Filings

Please select the name of the filing you wish to complete.











To create new filings, please use the "Create Filing" functionality.

Filing name	Reference	Revision	Categories	Receiving Country	Status	Filing end date	Due date
Country CBC XML Upload 18	CbC01012	0.1	Waiting		No Data	31/12/2018	31/12/2019
CRS XML New Return	CRS01008	0.1	Waiting		No Data ⓘ	31/12/2018	31/05/2019

The filing is available under Draft Filings

As per other filing types, once the CbCR filing has been created, it should be available within the draft filings section. Simply click the name of the filing to access it.

Submitting a CbC filing

KEY			
			
Form set	Folder	Repeatable Folder	Form
			
			Add Section
			
			Validated
			
			In Draft
			
			No Data - Mandatory
Country CBC XML Upload 18			Status: No Data
	CbC XML Upload Filing		Upload Data
	CbC	CbC Xml Upload	View

Note that it is only possible to upload an XML data file

It is not possible to edit any part of the filing manually. Data must be supplied in an XML data file compliant with the CbC XML schema v.1.0 specification as published by the OECD.

Click the Upload Data button.

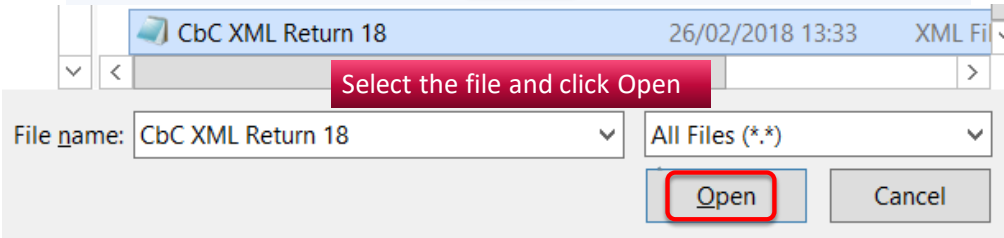
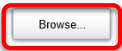
Submitting a CbC filing

Upload Data

Please upload your XML file and we will run the following initial validations: Allowed file types are: .xml, .zip
The file will be processed as soon as possible and you will be informed via email about any validation issues.

Click Browse to select the XML file. It will be validated, and the results will be displayed below.

Select file to upload:



The filer should browse to the file and click Open.

Submitting a CbC filing



Upload Data

Please upload your XML file and we will run the following initial validations: Allowed file types are: .xml, .zip
The file will be processed as soon as possible and you will be informed via email about any validation issues.

Click Browse to select the XML file. It will be validated, and the results will be displayed below.

Select file to upload:

Your file has been accepted for processing. You will be informed via email about any validation issues.



CbC XML Return 18.xml (16.9KB)

The XML file will be automatically parsed for any validation rule errors

The system will begin validation of your file immediately against the OECD CbC XML schema and business rules. If the filer has uploaded a file that is not an XML file, he/she will see an error message on the Upload Data page informing you of that error. If the filer does not receive any error message on the Upload XML page, the file will be submitted for processing and additional validation will be applied.

Submitting a CbC filing



An email will be sent to the filer confirming acceptance if no rules have been violated

Dear Mark Butterly,

CbC XML Upload Test filing has been successfully submitted by your institution to the Tax Authority.

Note: This is a system generated email. Please do not reply to this email.

Yours Sincerely,
FATCA & AEOI System Administrator

If there are errors with the return, an email will be sent to the filer confirming those errors


The filer should then receive a system-generated email when the processing is complete, indicating either the submission was successful, or that the submission was unsuccessful and that the file must be updated and resubmitted.

Filing errors

Draft Filings

Please select the name of the filing you wish to complete.

To create new filings, please use the "Create Filing" functionality.

Filing name	Reference	Revision	Categories	Receiving Country	Status	Fil
CbC XML Upload Filing Return 18	CbC01013	0.1	Waiting	Austria, Australia, Belgium	Ready to Submit	

- Filings that violate validation rules are always
1. Viewable on submission
 2. Can be view at any time when accessing the draft filing

If a filing has violated one or more validation rules, the filing will always be in draft mode with a transmission progress of Waiting.
An email will be sent to the filer detailing the validation rules which are also available by clicking the error icon.

Potential validation issues

Rule name	Type	Problem	Additional information
Unique MessageRefId	Error	1. The message reference IE2018-MessageRefId_1_CbCR.Testing19934 is already in use in another filing.	Please ensure the MessageRefId is not a duplicate.
CbCR Reporting Entity DocRefId Uniqueness Check	Error	2. Please note a DocRefId(s) found in the CbCR Reporting Entity section of this filing is already in use in the system. The affected CbCR Reporting Entity section DocRefId(s) is/are: IE2018-CbcReportingEntity_DocRefId_1_CbCR.Testing19934 IE2018-CbcReportingEntity_DocRefId_3_CbCR.Testing19934	Please ensure all entered DocRefId's are globally unique.
CbC Report DocRefId Uniqueness Check	Error	3. Please note a DocRefId(s) found in the CbC Report section of this filing is already in use in the system. The affected CbC Report section DocRefId(s) is/are: IE2018-CbcReports_DocRefId_1_CbCR.Testing19934 IE2018-CbcReports_DocRefId_2_CbCR.Testing19934 IE2018-CbcReports_DocRefId_3_CbCR.Testing19934 IE2018-CbcReports_DocRefId_4_CbCR.Testing19934	Please ensure all entered DocRefId's are globally unique.
CbCR Additional Info DocRefId Uniqueness Check	Error	4. Please note a DocRefId(s) found in the CbCR Additional Info section of this filing is already in use in the system. The affected CbCR Additional Info section DocRefId(s) is/are: IE2018-CbcAdditionalInfo_DocRefId_1_CbCR.Testing19934 IE2018-CbcAdditionalInfo_DocRefId_2_CbCR.Testing19934 IE2018-CbcAdditionalInfo_DocRefId_3_CbCR.Testing19934 IE2018-CbcAdditionalInfo_DocRefId_4_CbCR.Testing19934	Please ensure all entered DocRefId's are globally unique.
ReportingPeriod does not Match the Period End Date	Error	5. The ReportingPeriod "31/12/2016" specified in the MesageSpec section of the uploaded file does not match the Period End Date of "31/12/2018".	Please ensure that the ReportingPeriod in the uploaded file is the same as the Period End Date of the filing.

In the case of a file or a record error, one or more validation rules may be displayed.



Q & A



Thank you

training@vizersoftware.com

www.vizersoftware.com/about/aeoi-training/

