



STATUTORY INSTRUMENTS.

S.I. No. 584 of 2025



EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD
OF TAXATION) REGULATIONS 2025

S.I. No. 584 of 2025

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD OF TAXATION) REGULATIONS 2025

I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Council Directive 2011/16/EU of 15 February 2011¹ as amended by Council Directive (EU) 2023/2226 of 17 October 2023² and Council Directive (EU) 2025/872 of 14 April 2025³, hereby make the following regulations:

1. (1) These Regulations may be cited as the European Union (Administrative Cooperation in the Field of Taxation) Regulations 2025.

(2) These Regulations shall come into operation on 31 December 2025.

2. The Taxes Consolidation Act 1997 (No. 39 of 1997) is amended –

(a) in section 817RA –

(i) in subsection (1), by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011⁴ on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014⁵, Council Directive (EU) 2015/2376 of 8 December 2015⁶, Council Directive (EU) 2016/881 of 25 May 2016⁷, Council Directive (EU) 2016/2258 of 6 December 2016⁸, Council Directive (EU) 2018/822 of 25 May 2018⁹, Council Directive (EU) 2020/876 of 24 June 2020¹⁰, Council Directive (EU) 2021/514 of 22 March 2021¹¹ and Council Directive (EU) 2023/2226 of 17 October 2023¹²;”,

and

¹ OJ No. L64, 11.03.2011, p. 1

² OJ L, 2023/2226, 24.10.2023

³ OJ L, 2025/872, 06.05.2025

⁴ OJ No. L64, 11.03.2011, p. 1

⁵ OJ No. L359, 16.12.2014, p.1

⁶ OJ No. L332, 18.12.2015, p.1

⁷ OJ No. L146, 3.6.2016, p.8

⁸ OJ No. L342, 16.12.2016, p.1

⁹ OJ No. L139, 5.6.2018, p.1

¹⁰ OJ No. L204, 26.6.2020, p.46

¹¹ OJ No. L104, 25.3.2021, p.1

¹² OJ L, 2023/2226, 24.10.2023

- (ii) in subsection (3), by the substitution of the following paragraph for paragraph (c):

“(c) a summary of the content of the reportable cross-border arrangement, including a reference to the name by which it is commonly known, if any, and a description of the relevant arrangements and any other information that could assist the competent authority in assessing a potential tax risk, without leading to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy;”,

- (b) in section 891G(2), by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011¹³ on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014¹⁴, Council Directive (EU) 2015/2376 of 8 December 2015¹⁵, Council Directive (EU) 2016/881 of 25 May 2016¹⁶, Council Directive (EU) 2016/2258 of 6 December 2016¹⁷, Council Directive (EU) 2018/822 of 25 May 2018¹⁸, Council Directive (EU) 2020/876 of 24 June 2020¹⁹, Council Directive (EU) 2023/2226 of 17 October 2023²⁰ and Council Directive (EU) 2025/872 of 14 April 2025²¹;”,

- (c) in section 891GA(2), by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011²² on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014²³, Council Directive (EU) 2015/2376 of 8 December 2015²⁴, Council Directive (EU) 2016/881 of 25 May 2016²⁵, Council Directive (EU) 2016/2258 of 6 December 2016²⁶, Council Directive (EU) 2018/822 of 25 May 2018²⁷, Council Directive

¹³ OJ No. L 64, 11.03.2011, p. 1

¹⁴ OJ No. L359, 16.12.2014, p.1

¹⁵ OJ No. L332, 18.12.2015, p.1

¹⁶ OJ No. L146, 3.6.2016, p.8

¹⁷ OJ No. L342, 16.12.2016, p.1

¹⁸ OJ No. L139, 5.6.2018, p.1

¹⁹ OJ No. L204, 26.6.2020, p.46

²⁰ OJ L, 2023/2226, 24.10.2023

²¹ OJ L, 2025/872, 06.05.2025

²² OJ No. L 64, 11.03.2011, p. 1

²³ OJ No. L359, 16.12.2014, p.1

²⁴ OJ No. L332, 18.12.2015, p.1

²⁵ OJ No. L146, 3.6.2016, p.8

²⁶ OJ No. L342, 16.12.2016, p.1

²⁷ OJ No. L139, 5.6.2018, p.1

(EU) 2020/876 of 24 June 2020²⁸, Council Directive (EU) 2021/514 of 22 March 2021²⁹, Council Directive (EU) 2023/2226 of 17 October 2023³⁰ and Council Directive (EU) 2025/872 of 14 April 2025³¹,”

(d) in section 891I –

(i) in subsection (2) –

(I) by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011³² on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014³³, Council Directive (EU) 2015/2376 of 8 December 2015³⁴, Council Directive (EU) 2016/881 of 25 May 2016³⁵, Council Directive (EU) 2016/2258 of 6 December 2016³⁶, Council Directive (EU) 2018/822 of 25 May 2018³⁷, Council Directive (EU) 2020/876 of 24 June 2020³⁸, Council Directive (EU) 2021/514 of 22 March 2021³⁹, Council Directive (EU) 2023/2226 of 17 October 2023⁴⁰ and Council Directive (EU) 2025/872 of 14 April 2025⁴¹,”

and

(II) by the insertion of “‘identification service’,” after “‘goods’, and

(ii) in subsection (5) –

(I) in paragraph (b), by the substitution of “save in a case where paragraph (ba) applies, the following details” for “the following details”,

(II) by the insertion of the following paragraph after paragraph (b):

²⁸ OJ No. L204, 26.6.2020, p.46

²⁹ OJ No. L104, 25.3.2021, p.1

³⁰ OJ L, 2023/2226, 24.10.2023

³¹ OJ L, 2025/872, 06.05.2025

³² OJ No. L 64, 11.03.2011, p. 1

³³ OJ No. L359, 16.12.2014, p.1

³⁴ OJ No. L332, 18.12.2015, p.1

³⁵ OJ No. L146, 3.6.2016, p.8

³⁶ OJ No. L342, 16.12.2016, p.1

³⁷ OJ No. L139, 5.6.2018, p.1

³⁸ OJ No. L204, 26.6.2020, p.46

³⁹ OJ No. L104, 25.3.2021, p.1

⁴⁰ OJ L, 2023/2226, 24.10.2023

⁴¹ OJ L, 2025/872, 06.05.2025

“(ba) where a reporting platform operator has relied on an identification service to determine the identity and all tax residences of a reportable seller who is an individual, the following details:

- (i) the first name and the last name of each reportable seller;
- (ii) the identification service identifier or identifiers of each reportable seller;
- (iii) the Member State or Member States of issuance of the identification service identifier or identifiers,”

(III) in paragraph (c), by the substitution of “save in a case where paragraph (ca) applies, the following details” for “the following details”, and

(IV) by the insertion of the following paragraph after paragraph (c):

“(ca) where a reporting platform operator has relied on an identification service to determine the identity and all tax residences of a reportable seller who is not an individual, the following details:

- (i) the legal name of each reportable seller;
- (ii) the identification service identifier or identifiers of each reportable seller;
- (iii) the Member State or Member States of issuance of the identification service identifier or identifiers,”

(e) in section 891K(1), by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011⁴² on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014⁴³, Council Directive (EU) 2015/2376 of 8 December 2015⁴⁴, Council Directive (EU) 2016/881 of 25 May 2016⁴⁵, Council

⁴² OJ No. L 64, 11.03.2011, p. 1

⁴³ OJ No. L359, 16.12.2014, p.1

⁴⁴ OJ No. L332, 18.12.2015, p.1

⁴⁵ OJ No. L146, 3.6.2016, p.8

Directive (EU) 2016/2258 of 6 December 2016⁴⁶, Council Directive (EU) 2018/822 of 25 May 2018⁴⁷, Council Directive (EU) 2020/876 of 24 June 2020⁴⁸, Council Directive (EU) 2021/514 of 22 March 2021⁴⁹, Council Directive (EU) 2023/2226 of 17 October 2023⁵⁰ and Council Directive (EU) 2025/872 of 14 April 2025⁵¹,”

- (f) in section 891L(1), by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Council Directive 2011/16/EU of 15 February 2011⁵² on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014⁵³, Council Directive (EU) 2015/2376 of 8 December 2015⁵⁴, Council Directive (EU) 2016/881 of 25 May 2016⁵⁵, Council Directive (EU) 2016/2258 of 6 December 2016⁵⁶, Council Directive (EU) 2018/822 of 25 May 2018⁵⁷, Council Directive (EU) 2020/876 of 24 June 2020⁵⁸, Council Directive (EU) 2021/514 of 22 March 2021⁵⁹, Council Directive (EU) 2023/2226 of 17 October 2023⁶⁰ and Council Directive (EU) 2025/872 of 14 April 2025⁶¹,”

and

- (g) by the insertion of the following section after section 891L:

“Implementation of paragraphs (6) and (19) of Article 1 of Council Directive (EU) 2023/2226/EU of 17 October 2023 as regards mandatory automatic exchange of information in the field of taxation in relation to Reporting Crypto-Asset Service Providers

891M. (1) This section provides for the collection and reporting of certain information by Reporting Crypto-Asset Service Providers in respect of Crypto-Asset Users that are Reportable Users or that have Controlling Persons that are Reportable Persons.

⁴⁶ OJ No. L342, 16.12.2016, p.1

⁴⁷ OJ No. L139, 5.6.2018, p.1

⁴⁸ OJ No. L204, 26.6.2020, p.46

⁴⁹ OJ No. L104, 25.3.2021, p.1

⁵⁰ OJ L, 2023/2226, 24.10.2023

⁵¹ OJ L, 2025/872, 06.05.2025

⁵² OJ No. L 64, 11.03.2011, p. 1

⁵³ OJ No. L359, 16.12.2014, p.1

⁵⁴ OJ No. L332, 18.12.2015, p.1

⁵⁵ OJ No. L146, 3.6.2016, p.8

⁵⁶ OJ No. L342, 16.12.2016, p.1

⁵⁷ OJ No. L139, 5.6.2018, p.1

⁵⁸ OJ No. L204, 26.6.2020, p.46

⁵⁹ OJ No. L104, 25.3.2021, p.1

⁶⁰ OJ L, 2023/2226, 24.10.2023

⁶¹ OJ L, 2025/872, 06.05.2025

(2) (a) In this section –

‘authorised officer’ means an officer of the Revenue Commissioners authorised under subsection (14);

‘Crypto-Asset Operator ID’ means the individual identification number assigned to a Crypto-Asset Operator by the Revenue Commissioners pursuant to subsection (3)(b);

‘Directive’ means Council Directive 2011/16/EU of 15 February 2011⁶² as amended by Council Directive 2014/107/EU of 9 December 2014⁶³, Council Directive (EU) 2015/2376 of 8 December 2015⁶⁴, Council Directive (EU) 2016/881 of 25 May 2016⁶⁵, Council Directive (EU) 2016/2258 of 6 December 2016⁶⁶, Council Directive (EU) 2018/822 of 25 May 2018⁶⁷, Council Directive (EU) 2020/876 of 24 June 2020⁶⁸, Council Directive (EU) 2021/514 of 22 March 2021⁶⁹ and Council Directive (EU) 2023/2226 of 17 October 2023⁷⁰;

‘reporting period’ means a calendar year;

‘specified return date’ means 31 May in the year following the year in respect of which a return relates.

- (b) A word or expression which is used in this section and which is also used in the Directive has, unless the context otherwise requires, the same meaning in this section as it has in the Directive.

(3) (a) A Reporting Crypto-Asset Service Provider that –

- (i) carries out Reportable Transactions and is allowed to provide Crypto-Asset Services following a notification to the State in accordance with Article 60 of, or is authorised in the State in accordance with Article 63 of, Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023⁷¹,

⁶² OJ No. L 64, 11.03.2011, p. 1

⁶³ OJ No. L359, 16.12.2014, p.1

⁶⁴ OJ No. L332, 18.12.2015, p.1

⁶⁵ OJ No. L146, 3.6.2016, p.8

⁶⁶ OJ No. L342, 16.12.2016, p.1

⁶⁷ OJ No. L139, 5.6.2018, p.1

⁶⁸ OJ No. L204, 26.6.2020, p.46

⁶⁹ OJ No. L104, 25.3.2021, p.1

⁷⁰ OJ L, 2023/2226, 24.10.2023

⁷¹ OJ No. L 150, 9.6.2023, p.40

(ii) subject to subsection (4), carries out Reportable Transactions, and –

- (I) is an Entity or individual that is resident in the State for tax purposes,
- (II) is an Entity incorporated in the State, and
 - (A) has legal personality, or
 - (B) has an obligation to file tax returns or tax information returns in respect of the income of the Entity,
- (III) is an Entity that has a place of management in the State, or
- (IV) is an Entity or an individual that has a regular place of business in the State,

or

(iii) carries out Reportable Transactions in the State through a Branch,

shall register, not later than 31 December in the year in which it first becomes a Reporting Crypto-Asset Service Provider, with the Revenue Commissioners as a Reporting Crypto-Asset Service Provider for the purposes of this section.

- (b) Where a Crypto Asset Operator registers with the Revenue Commissioners as a Reporting Crypto-Asset Service Provider, the Revenue Commissioners shall assign a Crypto-Asset Operator ID to the Crypto-Asset Operator.
- (c) A Crypto-Asset Operator shall, when registering with the Revenue Commissioners under this section, provide the following information:
 - (i) the name of the Crypto-Asset Operator;
 - (ii) the postal address of the Crypto-Asset Operator;
 - (iii) the electronic addresses, including websites, of the Crypto-Asset Operator;
 - (iv) any TIN issued to the Crypto-Asset Operator;
 - (v) the Member States in which Reportable Users of the Crypto-Asset Operator are residents within the meaning of Section III, paragraphs A and B, of Annex VI to the Directive;
 - (vi) any Qualified Non-Union Jurisdiction in which the Crypto-Asset Operator satisfies any of the conditions specified in subsection (9).

- (d) Where there is a change in any of the information specified in paragraph (c) provided to the Revenue Commissioners by a Crypto-Asset Operator, the Crypto-Asset Operator shall notify the Revenue Commissioners of the change not later than the last day of the month following the month in which the change occurred.

(4) A Crypto-Asset Operator, other than one falling within the meaning of subparagraph (i) of paragraph (a) of subsection (3) that is required to register with the Revenue Commissioners under that paragraph and that satisfies the conditions set out in provisions similar to subparagraph (ii) or (iii) of that paragraph in force in a Member State other than the State, shall not be required to register with the Revenue Commissioners under that paragraph where that Crypto-Asset Operator has –

- (a) registered as a Crypto-Asset Operator with the competent authority of that Member State, under provisions similar to this section in force in that Member State, and
 - (b) been allocated an individual identification number pursuant to Section V, paragraph F, of Annex VI to the Directive by that competent authority and the individual identification number has not been revoked.
- (5) (a) Subject to paragraph (b), where a Crypto-Asset Operator that is registered with the Revenue Commissioners does not comply with any of its obligations under Sections II and III of Annex VI to the Directive and this section, the Revenue Commissioners shall revoke the Crypto-Asset Operator ID assigned to that Crypto-Asset Operator.
- (b) A Crypto-Asset Operator ID shall not be revoked under paragraph (a) before –
- (i) the Revenue Commissioners have issued 2 reminders in writing to the Crypto-Asset Operator of the obligations imposed on that Reporting Crypto-Asset Service Provider under Sections II and III of Annex VI to the Directive and this section, and
 - (ii) the expiration of 30 days from the date of the second such reminder referred to in subparagraph (i).
- (c) Where –
- (i) a Crypto-Asset Operator ID has been revoked under paragraph (a), or

- (ii) an individual identification number allocated pursuant to Section V, paragraph F, point 4, of Annex VI to the Directive by the competent authority of a Member State other than the State has been revoked under a provision similar to paragraph (a) in force in that Member State,

the Crypto-Asset Operator ID referred to in subparagraph (i) shall not be reinstated, or a new Crypto-Asset Operator ID shall not be issued to the Crypto-Asset Operator referred to in paragraph (a), until that Crypto-Asset Operator demonstrates, by way of documentary evidence to the satisfaction of the Revenue Commissioners, and provides the Revenue Commissioners with a written assurance, that it will comply with the obligations imposed under Sections II and III of Annex VI to the Directive and this section, and such similar provisions as may be in force in the Member State concerned.

(6) Subject to subsection (7), a Reporting Crypto-Asset Service Provider registered in the State for the purposes of this section shall by the specified return date –

- (a) make a return to the Revenue Commissioners, and
- (b) provide to a Reportable User a copy of the information contained in that return in respect of the Reportable User.

(7) A return made under subsection (6) shall contain –

- (a) the following details in respect of the Reporting Crypto-Asset Service Provider:
 - (i) the name;
 - (ii) the address;
 - (iii) the TIN and country of issuance;
 - (iv) where the Reporting Crypto-Asset Service Provider is a Crypto-Asset Operator, the Crypto-Asset Operator ID;
 - (v) the global legal entity identifier, where available,
- (b) the following details in respect of the Reporting Crypto-Asset Service Provider's Crypto-Asset Users that are Reportable Users:
 - (i) the name;
 - (ii) the address;
 - (iii) the Member State of residence;
 - (iv) the TIN;

- (v) where the Reportable User is an individual, that person's –
 - (I) date of birth, and
 - (II) place of birth, where it is required under the domestic law of the Member State in which that individual is resident,
- (c) in respect of an Entity that has one or more Controlling Persons that are Reportable Persons –
 - (i) the following details in respect of the Entity:
 - (I) the name;
 - (II) the address;
 - (III) the Member State of residence;
 - (IV) the TIN,
 - and
 - (ii) the following details in respect of each Controlling Person that is a Reportable Person:
 - (I) the name;
 - (II) the address;
 - (III) the Member State of residence;
 - (IV) the TIN;
 - (V) the date of birth;
 - (VI) the place of birth, where it is required under the domestic law of the jurisdiction in which that individual is resident;
 - (VII) the role by virtue of which each Reportable Person is a Controlling Person,

and

- (d) in respect of each person to which paragraph (b) or (c) applies, the following details in respect of each type of Reportable Crypto-Asset for which the Reporting Crypto-Asset Service Provider has carried out Reportable Transactions during the reporting period:
 - (i) the full name of the Reportable Crypto-Asset;
 - (ii) in respect of acquisitions against Fiat Currency –
 - (I) the aggregate gross amount paid,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions;

- (iii) in respect of disposals against Fiat Currency –
 - (I) the aggregate gross amount received,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions;
- (iv) in respect of acquisitions against other Reportable Crypto-Assets –
 - (I) the aggregate fair market value,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions;
- (v) in respect of disposals against other Reportable Crypto-Assets –
 - (I) the aggregate fair market value,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions;
- (vi) in respect of Reportable Retail Payment Transactions –
 - (I) the aggregate fair market value,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Retail Payment Transactions;
- (vii) in respect of transfers to Reportable Users not covered by subparagraphs (ii) and (iv) –
 - (I) the aggregate fair market value,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions, subdivided by transfer type where known by the Reporting Crypto-Asset Service Provider;
- (viii) in respect of transfers by the Reportable User not covered by subparagraphs (iii), (v) and (vi) –
 - (I) the aggregate fair market value,
 - (II) the aggregate number of units, and
 - (III) the number of Reportable Transactions, subdivided by transfer type where known by the Reporting Crypto-Asset Service Provider,

and

- (ix) in respect of transfers effectuated by the Reporting Crypto-Asset Service Provider to distributed ledger addresses not known to be associated with a virtual asset service provider or financial institution –
 - (I) the aggregate fair market value, and
 - (II) the aggregate number of units.
 - (e) For the purposes of the amounts referred to in subparagraphs (ii) and (iii) of paragraph (d) –
 - (i) those amounts shall be reported in the Fiat Currency in which they were paid or received, as the case may be,
 - (ii) where those amounts were paid or received in multiple Fiat Currencies, those amounts shall be converted at the time of each Reportable Transaction in a consistent manner by the Reporting Crypto-Asset Service Provider and reported in one of the Fiat Currencies in which they were paid or received, as the case may be, and
 - (iii) the information reported shall identify the Fiat Currency in which each amount is reported.
 - (f) For the purposes of paragraphs (iv) to (ix) of subparagraph (d), the fair market value shall be determined and reported in a single Fiat Currency, valued at the time of each Reportable Transaction in a consistent manner by the Reporting Crypto-Asset Service Provider, and the information reported shall identify the Fiat Currency in which each amount is reported.
 - (g) A Crypto Asset Operator that satisfies one or more of the conditions in clauses (I) to (IV) of subsection (3)(a)(ii) shall not include information relating to a Reportable User or Controlling Person in a return required under subsection (6) where that information is included in a return submitted to a non-Union jurisdiction that is covered by an Effective Qualifying Competent Authority Agreement with the Member State of residence of that Reportable User or Controlling Person.
- (8) A Reporting Crypto-Asset Service Provider registered under this section shall follow the due diligence procedures contained in Section III of Annex VI to the Directive –
- (a) to determine if –
 - (i) Individual Crypto-Asset Users,

(ii) Entity Crypto-Asset Users, and

(iii) Controlling Persons,

are Reportable Users, and

(b) to confirm that self-certifications provided by –

(i) Individual Crypto-Asset Users,

(ii) Entity Crypto-Asset Users, and

(iii) Controlling Persons,

are valid self-certifications for the purposes of the Directive.

(9) Subject to subsection (10), a Reporting Crypto-Asset Service Provider referred to in subsection (3)(b) that is not resident in the State and –

(a) is an Entity which satisfies one or more of the conditions in clauses (I) to (IV) of subsection (3)(a)(ii) and is resident for tax purposes in a Member State other than the State or a Qualified Non-Union Jurisdiction,

(b) is an Entity which satisfies the condition in clause (III) of subsection (3)(a)(ii), and

(i) is incorporated, and

(ii) either has legal personality or an obligation to file tax returns or tax information returns to tax authorities,

in a Member State other than the State or a Qualified Non-Union Jurisdiction,

(c) is an Entity which satisfies the condition in clause (III) of subsection (3)(a)(ii) and has a place of management in a Member State other than the State or a Qualified Non-Union Jurisdiction, or

(d) is an individual that satisfies the condition in clause (IV) of subsection (3)(a)(ii) and is resident for tax purposes in a Member State other than the State or Qualified Non-Union Jurisdiction,

is not required to carry out the due diligence requirements set out in subsection (8) or to make a return under subsection (6) where that Reporting Crypto-Asset Service Provider is required to carry out such due diligence and make such a return in relation to Reportable Users and Controlling Persons under provisions similar to this section in force in that Member State or that Qualified Non-Union Jurisdiction.

(10) Subsection (9) shall only apply to a Crypto-Asset Operator that confirms to the Revenue Commissioners that the provisions referred to in subsection (9) are complied with, in such

form as may be prescribed or authorised by the Revenue Commissioners for this purpose, on or before the specified return date.

(11) A Reporting Crypto-Asset Service Provider is not required to carry out the due diligence requirements, as set out in subsection (8), or to make a return under subsection (6) in respect of Reportable Transactions that the Reporting Crypto-Asset Service Provider carries out through a Branch in a Member State other than the State or Qualified Non-Union Jurisdiction if the due diligence requirements are carried out and the return is made by that Branch in that Member State or Qualified Non-Union Jurisdiction.

(12) (a) A Crypto-Asset User, that is not an Excluded Person, shall provide to the Reporting Crypto-Asset Service Provider such information as is necessary for that Reporting Crypto-Asset Service Provider to comply with the reporting obligations imposed under Section II of Annex VI to the Directive and subsection (7) (referred to in this subsection as the ‘relevant information’).

(b) Where a Crypto-Asset User fails to provide the relevant information to the Reporting Crypto-Asset Service Provider, the Reporting Crypto-Asset Service Provider shall, subject to paragraph (c), prevent the Crypto-Asset User from performing Reportable Transactions.

(c) The Crypto-Asset User shall not be prevented from performing Reportable Transactions before –

(i) the Reporting Crypto-Asset Service Provider has issued 2 reminders in writing to the Crypto-Asset User following the initial request for the relevant information required, and

(ii) the expiration of 60 days from the date of the second such reminder referred to in subparagraph (i).

(13) (a) A Reporting Crypto-Asset Service Provider shall retain such records as are required to enable a full and true return to be made for the purposes of this section.

(b) Without prejudice to the generality of paragraph (a), the records required to be retained under that paragraph shall include, but are not limited to –

(i) books, accounts, documents, relating to the return,

(ii) a record of the steps undertaken including any information relied upon for the performance of the reporting requirements and due diligence

procedures set out in this section or in Sections II and III of Annex VI to the Directive, and

- (iii) any other data relating to the return.
- (c) Records required to be kept or retained under this section shall be kept –
 - (i) in written form in an official language of the State, or
 - (ii) subject to section 887(2), by means of any electronic, photographic or other process.
- (d) Notwithstanding any other law, records required to be retained under this section shall, subject to paragraph (e), be retained by the Reporting Crypto-Asset Service Provider, for the longer of –
 - (i) where enquiries into a return are made by an authorised officer, the period ending on the day on which those enquiries are treated as completed by the officer, or
 - (ii) the period of 6 years beginning on the day after the end of the reporting period to which they relate or, in the case where they relate to more than one reporting period, the period of 6 years beginning on the day after the end of the later reporting period.
- (e) For the purposes of this section, where a Reporting Crypto-Asset Service Provider is a company and the company –
 - (i) is wound up, the liquidator, or
 - (ii) is dissolved without the appointment of a liquidator, the last directors, including any person occupying the position of director by whatever named called, of the company,

shall retain the records required to be retained under this subsection for a period of 5 years from the date from which the company is wound up or dissolved.
- (f) A person who fails to comply with this subsection in respect of the retention of any records relating to a return or the steps referred to in paragraph (b)(ii) shall be liable to a penalty of €3,000.

(14) The Revenue Commissioners may authorise in writing any of their officers to exercise any powers to perform any acts or discharge any functions conferred by this section.

(15) Subject to subsection (16), an authorised officer may –

- (a) make such enquiries as he or she considers necessary for the purpose of –

- (i) satisfying himself or herself as to whether information regarding a Reportable Transaction –

- (I) included in a return made under this section by the Reporting Crypto-Asset Service Provider, was correct and complete, or

- (II) not included in such a return was correctly not so included,

and

- (ii) examining the procedures put in place by the Reporting Crypto-Asset Service Provider for the purposes of ensuring compliance with that Reporting Crypto-Asset Service Provider's obligations under Sections II and III of Annex VI to the Directive and this section,

and

- (b) at all reasonable times, enter any premises or place of business of a Reporting Crypto-Asset Service Provider for the purpose of carrying out the enquiries referred to in paragraph (a).

(16) An authorised officer shall not, other than with the consent of the occupier, enter a private dwelling without a warrant issued under subsection (17) authorising the entry.

(17) A judge of the District Court, if satisfied on the sworn evidence of an authorised officer that –

- (a) there are reasonable grounds for suspecting that any information or records, as the authorised officer may reasonably require for the purposes of his or her functions under this section, is or are held on any premises or part of any premises, and

- (b) an authorised officer, in the performance of his or her functions under this section has been prevented from entering the premises or any part thereof,

may issue a warrant authorising the authorised officer, accompanied if necessary, by other persons, at any time or times within 30 days from the date of issue of the warrant and on production if so requested of the warrant, to enter, if need be by reasonable force, the premises or part of the premises concerned and perform all or any of the functions conferred on the authorised officer under this section.

(18) (a) In this subsection –

‘AML Directive’ means Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015⁷² on

⁷² OJ No. L141, 5.6.2015, p. 73

the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No. 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EU, as amended by Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018⁷³;

‘authorised DAC officer’ means an officer of the Revenue Commissioners authorised under subsection (14) whose authorisation under that subsection includes authorisation for the purpose of exercising the powers set out in this subsection;

‘beneficial owner’ has the same meaning it has in the AML Directive;

‘designated person’ has the same meaning it has in Part 4 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010.

(b) Where an enquiry under this section is in respect of a return –

- (i) that contains, or that an authorised DAC officer believes should contain, information referred to in subsection (7), or
- (ii) in respect of which the authorised DAC officer believes the Reportable User or the Reportable Person is not the beneficial owner of the consideration paid,

then such authorised DAC officer shall also have access to the mechanisms, procedures, documents and information referred to in –

- (I) Articles 13, 30, 31, 32a and 40 of the AML Directive, and
 - (II) any provisions of the law of the State transposing Articles 13, 30, 31, 32a and 40 of the AML Directive.
- (c) For the purposes of an enquiry referred to in paragraph (b), an authorised DAC officer, in particular –
- (i) shall have access to the Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies, the Central Register of Beneficial Ownership of Irish Collective Asset-management Vehicles, Credit Unions and Unit Trusts, the Central Register of

⁷³ OJ No. L156, 19.6.2018, p.43

Beneficial Ownership of Trusts and the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, and

- (ii) may, by notice in writing, require a designated person to deliver to the officer, within the period specified in the notice, such information (including copies of any relevant books, records or other documents) as is relevant to the compliance with any obligation imposed on the designated person by Chapter 3 of Part 4 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 and retained by that designated person under section 55 of that Act.
- (d) For the purpose of a notice served under paragraph (c)(ii), the period to be specified in the notice shall not be less than 14 days.
- (e) Where an authorised DAC officer –
 - (i) accesses any of the registers or information systems referred to in paragraph (c)(i), the beneficial owner concerned shall be notified in writing by the authorised DAC officer of the access to the register or information system –
 - (I) in a case where the identity of the beneficial owner concerned is known to the authorised DAC officer at the time the register or information system is accessed, at that time or as soon as practicable thereafter, and
 - (II) in any other case, as soon as practicable after the identity of the beneficial owner concerned becomes known to the authorised DAC officer,

or

- (ii) serves a notice under paragraph (c)(ii), the beneficial owner concerned shall be notified in writing by the authorised DAC officer of the service of the notice and of the name of the person upon whom it was served –
 - (I) in a case where the identity of the beneficial owner concerned is known to the authorised DAC officer at the time the notice is served, at that time or as soon as practicable thereafter, and

- (II) in any other case, as soon as practicable after the identity of the beneficial owner concerned becomes known to the authorised DAC officer.
 - (f) The Data Protection Act 2018 shall apply to the access that this subsection affords to an authorised DAC officer in respect of the information in the registers or information systems referred to in paragraph (c)(i) and the information referred to in paragraph (c)(ii).
 - (g) On there being made of the Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies, the Registrar of Beneficial Ownership of Irish Collective Asset-management Vehicles, Credit Unions and Unit Trusts, the Registrar of Beneficial Ownership of Trusts or, in the case of the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, the Central Bank of Ireland, as the case may be, by an authorised DAC officer, a request for access, in accordance with paragraph (c)(i), to a register or information system referred to in paragraph (c)(i), the Registrar concerned, or the Central Bank of Ireland, as the case may be, shall afford the authorised DAC officer access, in a timely manner, to the register or information system.
 - (h) An authorised DAC officer may require a designated person to provide any such additional information, explanations and particulars and to give all assistance to him or her which the authorised DAC officer may reasonably require for the purpose of inspecting the information delivered to him or her under paragraph (c)(ii).
- (19) (a) Section 898O shall apply to –
- (i) a failure by a Reporting Crypto-Asset Service Provider to make a return required under subsection (6), and
 - (ii) the making of an incorrect or incomplete return under subsection (6),
- as it applies to a failure to deliver a return or to the making of an incorrect or incomplete return referred to in section 898O.
- (b) A Reporting Crypto-Asset Service Provider who does not comply with the requirements of an authorised officer in the exercise or performance of the officer's powers or duties under this section shall be liable to a penalty of €1,265.

- (c) Where a Reporting Crypto-Asset Service Provider –
- (i) fails to register with the Revenue Commissioners as required under this section, or
 - (ii) does not comply with the obligations imposed under Sections II and III of Annex VI to the Directive and this section,

the Reporting Crypto-Asset Service Provider shall be liable to a penalty of €4,000.

(20) Where arrangements are entered into by any person and it is reasonable to consider that the main purpose or one of the main purposes of the arrangements, or any part of them, is the avoidance of any of the obligations imposed under Sections II and III of Annex VI to the Directive and this section, then this section shall apply as if the arrangements, or that part of them, had not been entered into.

(21) This section shall apply to reporting periods commencing on or after 1 January 2026.”.

3. The European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 (S.I. No. 549 of 2012) are amended, in Regulation 3(1), by the substitution of the following definition for the definition of “Council Directive”:

“ ‘Council Directive’ means Council Directive 2011/16/EU of 15 February 2011⁷⁴ on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014⁷⁵, Council Directive (EU) 2015/2376 of 8 December 2015⁷⁶, Council Directive (EU) 2016/881 of 25 May 2016⁷⁷, Council Directive (EU) 2016/2258 of 6 December 2016⁷⁸, Council Directive (EU) 2018/822 of 25 May 2018⁷⁹, Council Directive (EU) 2020/876 of 24 June 2020⁸⁰, Council Directive (EU) 2021/514 of 22 March 2021⁸¹, Council Directive (EU) 2023/2226 of 17 October 2023⁸² and Council Directive (EU) 2025/872 of 14 April 2025⁸³;”.

⁷⁴ OJ No. L 64, 11.03.2011, p. 1

⁷⁵ OJ No. L359, 16.12.2014, p.1

⁷⁶ OJ No. L332, 18.12.2015, p.1

⁷⁷ OJ No. L146, 3.6.2016, p.8

⁷⁸ OJ No. L342, 16.12.2016, p.1

⁷⁹ OJ No. L139, 5.6.2018, p.1

⁸⁰ OJ No. L204, 26.6.2020, p.46

⁸¹ OJ No. L104, 25.3.2021, p.1

⁸² OJ L, 2023/2226, 24.10.2023

⁸³ OJ L, 2025/872, 06.05.2025



GIVEN under my Official Seal,
4 December, 2025.

SIMON HARRIS,
Minister for Finance.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Teil: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 6.50

