

# STR Reporting - Revenue

## 9<sup>th</sup> October 2020

Suspicious Transactions Unit  
Investigations & Prosecutions Division

# Suspicious Transaction Report (STR)

## What is it?

- \* A report by designated persons of suspicious of money laundering or terrorist financing including the laundering of the proceeds of tax evasion.
- \* Designated person must make report as soon as practicable.
- \* A Revenue source of intelligence not evidence.

# Why we look for STRs

- In Ireland STRs are received by both FIU and Revenue
- Close co-operation between Revenue and FIU
- STRs can provide ‘red flags’ for both criminal and revenue intelligence led activity.
- Difference in typologies between Revenue and FIU

# Submit STRs Online

- \* Enhanced online services will allow Reporting Entities to:
  - \* XML upload: Upload a single or multiple STR returns in XML format. You can complete the form in the FIUs GoAML system and download the generated XML to upload in Revenue.
  - \* Web Report: Complete and submit an online form detailing suspicious activity. This file can be saved and later uploaded to the FIUs GoAML system.
  - \* Save attachments.
  - \* Receive on-line acknowledgements of STRs submitted.

# What you need to Submit STRs On-line

- \* To use the service, you will need:
  - \* Revenue Online Service (ROS) login details and a valid ROS digital certificate;
  - \* To register on ROS for STR reporting obligations. The FIU Organisation ID (which is available on FIU [GoAML website](#)) is required for STR registration;
  - \* A ROS sub-user certificate for all MLROs for STR reporting.

# How to Register for STR Reporting

The screenshot shows the Revenue website interface. At the top, there is a green header bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the header, there are five main navigation tabs: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The 'MY SERVICES' tab is selected. Below the tabs, there is a section titled 'Other Services' which contains a grid of links. The link 'Manage Reporting Obligations' is circled in blue. A blue oval callout with an arrow points to this link, containing the text 'Click here to register for STR reporting'. Other links in the grid include 'MyEnquiries', 'Receipts Tracker', 'Stay and Spend - Service Provider Registration', 'Manage Tax Clearance', 'Verify Tax Clearance', 'Manage Tax Registrations', 'Charities and Sports Bodies eApplication', 'Trust Register Functions', 'VAT Number Verification', 'Drivers & Passengers with Disabilities', 'eRepayment Claims', 'VRT Certificate of Conformity', 'VRT EU Leased Vehicle - Leasee', 'Letter Of Tax Residence', 'Mobile Access', 'Download Pre-populated Returns', 'Secure Upload/Download Service', 'VAT MOSS', 'VAT OSS', 'Manage LPT / HC arrears', and 'Transfer Property'.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Other Services

[MyEnquiries](#)  
[Receipts Tracker](#)  
[Stay and Spend - Service Provider Registration](#)  
[Manage Tax Clearance](#)  
[Verify Tax Clearance](#)  
[Manage Reporting Obligations](#)  
[Manage Tax Registrations](#)  
[Charities and Sports Bodies eApplication](#)  
[Trust Register Functions](#)  
[VAT Number Verification](#)

[Drivers & Passengers with Disabilities](#)  
[eRepayment Claims](#)  
[VRT Certificate of Conformity](#)  
[VRT EU Leased Vehicle - Leasee](#)  
[Letter Of Tax Residence](#)

[Mobile Access](#)  
[Download Pre-populated Returns](#)  
[Secure Upload/Download Service](#)  
[VAT MOSS](#)  
[VAT OSS](#)  
[Manage LPT / HC arrears](#)  
[Transfer Property](#)

Click here to register for STR reporting

# How to Register for STR Reporting

**eRegistration**

**Manage Your Reporting Obligations and Agent Links**  
**Notes:**  
You may add multiple requests to 'Your Requests' area.  
You will be brought back to this screen after completing each request form.  
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

**Registration Options**

<b>Share Schemes Reporting - SSR</b> Status: Active Number: 00000000000000000000 Agent: n/a	<a href="#">Cease Registration &gt;</a>
<b>DAC6 - DAC6</b> Status: Active Number: 00000000000000000000 Agent: n/a	<a href="#">Cease Registration &gt;</a>
<b>Suspicious Transaction Reports - STR</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>FATCA - FATCA</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>DAC2-CRS - DAC2-CRS</b> Status: Active Number: 00000000000000000000 Agent: n/a	<a href="#">Cease Registration &gt;</a>
<b>DAC4-CbC - DAC4-CbC</b> Status: Not Registered	<a href="#">Register &gt;</a>

**Your Requests (0)**

You need to submit this request in order for this transaction to be processed.

[Submit >](#)

If status shown is  
'not registered'  
click here

# How to Register for STR Reporting

## eRegistration

### STR Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

FIU Organisation ID is a unique identification number assigned to a reporting organisation, by the Financial Intelligence Unit (FIU).

This information can be found on GoAML. Log onto GoAML and click on 'My GOAML' tab, and select either 'My User Details' or 'My Org Details'. The FIU number is the 'Organisation Id' number.

More information is available on the Revenue website.

Financial Intelligence Unit (FIU) Organisation ID \*

X Cancel

Add To Your Requests >

*Input the  
Date and FIU  
number and  
click here*





## eRegistration

Manage Your Reporting Obligations and Agent Links  
**Notes:**

You may add multiple requests to 'Your Requests' area.

You will be brought back to this screen after completing each request form.

Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

### Registration Options

#### Share Schemes Reporting - SSR

Status: Active

Number: 00000000000000000000

Agent: n/a

Cease Registration >

#### DAC6 - DAC6

Status: Active

Number: 00000000000000000000

Agent: n/a

Cease Registration >

#### Suspicious Transaction Reports - STR

Status: In Requests

#### FATCA - FATCA

Status: Not Registered

Register >

#### DAC2-CRS - DAC2-CRS

Status: Active

Number: 00000000000000000000

Agent: n/a

Cease Registration >

#### DAC4-CbC - DAC4-CbC

Status: Not Registered

Register >

### Your Requests (1)

Register

STR

Edit Cancel

The status of the STR will change to 'in request' click 'submit'

You need to submit this request in order for this transaction to be processed.

Submit >



# How to Register for STR Reporting

Return

Information



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

INT202\_61281770



Enter Password

\*\*\*\*\*



Sign & Submit

Back

0%

Enter password  
and click here.  
It may take 2-3  
days to reflect  
in ROS



		Notice No. ▾	Customer Name ▾	Regn./Trader No./Doc ID ▾	Tax Type/Duty/Rep. Oblig. ▾	Document Type ▾	Period Begin ▾	Issued Date ▾
		5790398970J	TEST COMPANY - 1	3389963QH		Reporting Entity Registr	N/A	12/12/2019

You will find a copy of the registration confirmation on the 'Revenue Record' tab.

# You Are Now Registered

## eRegistration

Manage Your Reporting  
Obligations and TAIN Links

**Notes:**

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requests to 'Your Requests'  
area.

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this screen after completing  
each request form.

Items in the 'Your Requests'  
area will not be processed  
until the 'Submit' process is  
completed.

### Registration Options

#### Share Schemes Reporting - SSR

Status: Not Registered

Register >

#### Suspicious Transaction Reports - STR

Status: Active

Number: 03640542NH

Agent:

Cease Registration >

#### FATCA - FATCA

Status: Not Registered

Register >

#### DAC2-CRS - DAC2-CRS

Status: Active

Number: 03640542NH

Agent: n/a

Cease Registration >

#### DAC4-CbC - DAC4-CbC

Status: Active

Number: 03640542NH

Agent: n/a

Cease Registration >






# SUB-USER CERTIFICATES

## Administration Services

### FIRSTNAME SURNAME

To select an individual, click on the **Select** item radio button to the left of the name  
To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button  
You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.  
Additional [information](#) about these functions.

Select	Surname	Firstname	ID Ref.	System Password	Status
<input type="radio"/>	SUB_SURNAME1	SUB_FIRSTNAME1	123		ACTIVE
<input type="radio"/>	SÍNEADH SURNAME11END	SÍNEADH_FIRSTNAMEEND	1234		ACTIVE
<input type="radio"/>	TEST SURNAME	TEST FIRSTNAME	123456		ACTIVE

Add New

View

Revise

Revenue

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## Application for a New Certificate

FIRSTNAME SURNAME

### Information



- To apply for a digital certificate for an employee or individual to act on your behalf or on behalf of the company enter the details requested below and click **Submit**
- Click on the symbol on the left to view the help available for this application
- ☒ Denotes required field.
- Permissions:** Note all New Certificates will obtain the default permissions of "View" only.  
To change the user permissions please click the **Revise** button in the **Admin Services** tab after the New Certificate is created.
- Third Party Certificate:** Third party certificates are used to access online services not provided by Revenue, for example Change of vehicle ownership (motortrans) and DSP WelfarePartners services.  
Select the option that corresponds to the Third Party online service you wish to access. Third Party certificates cannot be used to log onto ROS. Leave this blank, if the certificate is required for Revenue Online Services.

Surname	<input checked="" type="checkbox"/>	<input type="text"/>	
First Name	<input checked="" type="checkbox"/>	<input type="text"/>	
ID Ref	<input checked="" type="checkbox"/>	<input type="text"/>	ID Type <input checked="" type="checkbox"/> <input type="text"/>
E-mail address for the above named	<input checked="" type="checkbox"/>	<input type="text"/>	
Third Party Certificate		<input type="text"/>	

Click on the **Submit** button to send your details to ROS

Submit

Click on the **Back** button to go back to the previous page

Back

[ROS Help](#) | [Exit](#) | [Accessibility](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#)



## Permissions on Tax/Procedures Services

- **View:** lookup information, **Prepare:** enter details on a form, **File:** sign and submit form to Revenue
- **View for CAT and Stamp Duty:** lookup information and view inbox documents

Taxes/Procedures	No Permissions	View	Prepare	File
VRT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Solid Fuel Carb. Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Natural Gas Carb. Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Domicile Levy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Electricity Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Encashment Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Film Withholding Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stamp Duty - Fin. Se	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stamp Duty - Ins. Le	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Pension Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Light Dues Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MGO Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Cherished Numbers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ASSS (Fair Deal)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
RTSO Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAC2-CRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAC4-CbC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
STR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

All  
Taxes/Procedures

Remove All

View All

Prepare All

File All

Revenue

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Irish Tax and Customs



# How to Submit STRs Online

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

Select a reporting obligati...

Click on 'Reporting Obligations'  
and select STR from the drop-  
down menu

Upload Form(s) Completed Offline

Payments & Refunds

Submit a Payment





## My Frequently Used Services

Add a service 



MyEnquiries

## File a Return

### Complete a Form Online



Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

☐ Tax Registrations ☒ Reporting Obligations

STR

STR

Submit 

Click Here

### Upload Form(s) Completed Offline



### STR Online Return Facility

From Sept 2020, all Suspicious Transaction Reports (STRs) must be submitted online to Revenue. The requirement to report suspicious transactions is contained in section 42 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, as amended. Dual reporting remains a requirement and all reporting entities must continue to submit STRs, to both An Garda Síochána's Financial Intelligence Unit (FIU) and Revenue.

Please select the format for this submission.

- ☐ Web Reports  
☒ XML Upload

[Back](#)[Save](#)[Clear](#)[Next](#)

# Uploading XML File

Hello TEST COMPANY - 1

[Gaeilge](#) [Sign out](#)

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Irish Tax and Customs

**STR Return**

## STR Online Return Facility

Upload a single STR report as XML file or multiple STR reports within a ZIP file.  
All STRs uploaded must conform to the goAML Schema.

\* Denotes Required Field

\* Upload report:

[Add File](#)

[Back](#) [Save](#) [Clear](#) [Submit](#)

[Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

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Irish Tax and Customs

# Entity Reference

```
<?xml version="1.0"?>
- <report>
  <rentity_id>7800</rentity_id>
  <submission_code>E</submission_code>
  <report_code>STR</report_code>
  <entity_reference>123</entity_reference>
  <submission_date>2019-08-21T18:22:33.8659332+01:00</submission_date>
  <currency_code_local>EUR</currency_code_local>
- <reporting_person>
  <first_name>TestFn</first_name>
  <last_name>TestLN</last_name>
  <email>test@revenue.ie</email>
</reporting_person>
  <reason>test reason 2</reason>
- <transaction>
  <transactionnumber>312313</transactionnumber>
  <internal_ref_number>32132</internal_ref_number>
  <transaction_location>231313</transaction_location>
  <transaction_description>2132131</transaction_description>
  <date_transaction>2019-08-22T00:00:00</date_transaction>
  <teller>231321</teller>
  <transmode code>INTT</transmode code>
```

- \* You can then upload the XML to Revenue on ROS

# Add Attachments

\* Denotes Required Field

\* Upload report:

STR.xml

Remove File

Upload Attachment

Add Attachment

Back

Save

Clear

Submit



## Sign & Submit

Certificate

INT202\_61281770

 [Help](#)

Enter Password

.....|

Sign & Submit

Back

0%

Enter the password and click 'Sign and Submit', you will be redirected to the Acknowledgement Page.



## STR Return

### STR Online Return Facility


From Sept 2020, all Suspicious Transaction Reports (STRs) must be submitted online to Revenue. The requirement to report suspicious transactions is contained in section 42 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, as amended. Dual reporting remains a requirement and all reporting entities must continue to submit STRs, to both An Garda Síochána's Financial Intelligence Unit (FIU) and Revenue.

Please select the format for this submission.

- ☐ Web Reports  
☒ XML Upload

[Back](#)[Save](#)[Clear](#)[Next](#)

# STR Web Report

**STR Return**

## STR Web Report

Entity ID	<input type="text" value="Test Company - 1"/>
FIU Organisation ID	<input type="text" value="123"/>
Report Type	<input type="text" value="STR"/>
Reporting Entity Branch	<input type="text"/>
* Reporting Entity Reference	<input type="text"/>
FIU Reference Number	<input type="text"/>
* Reason for Suspicion	<input type="text"/>



Hello TEST COMPANY - 1

[Gaeilge](#)

[Sign out](#)



## STR Online Return

**Thank you.**  
**Your STR Online Return has been submitted.**

Please check your ROS Revenue Record shortly for confirmation. See Notice No.: 4689046494.

[Go to ROS →](#)

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#) •

Language [Gaeilge](#)

✓ Received by Revenue

Your Online STR return with Entity Reference 168820 was received by Revenue and will be processed by Revenue's STR Unit.

Please contact the STR Unit on [Suspicious\\_Transactions\\_Unit@revenue.ie](mailto:Suspicious_Transactions_Unit@revenue.ie) for further queries regarding this submission.

Please find a copy of your STR return in XML format [here](#)

Close

Click here to download  
the xml file, which can  
be uploaded to  
GoAML



DNWPZCUZVB GBWWN UWPTNZCSK LTD - Inbox Messages 1

Inbox:

Inbox Messages

★ Priority Messages

Information Services:

Returns

Payments

Refunds & Repayments

Charges & Payments

Events List

Registration Details

Items Submitted via ROS

Request Statement of Accounts

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS. Please note that documents cannot be opened if you are using Revenue's mobile app RevApp or the Microsoft Edge browser.

Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig.: \* Select Document Type: \* Include Archive Search

\*denotes a required field.

Refresh Inbox 1

	Notice No. ↓	Customer Name ↓	Regn./Trader No./Doc ID ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
	4399844770H	DNWPZCUZVB GBWWN UWPTNZCSK LTD		STR	STR	N/A	20/04/2020
	4744445078T	DNWPZCUZVB GBWWN UWPTNZCSK LTD		STR	STR	N/A	20/04/2020
	4830296968D	DNWPZCUZVB GBWWN UWPTNZCSK LTD		STR	STR	N/A	20/04/2020
	4145849682H	DNWPZCUZVB GBWWN UWPTNZCSK LTD		STR	STR	N/A	20/04/2020

# *Dual reporting to Revenue and FIU remains*

# How do Revenue use STRs

- \* STRs are risk rated, data matched to customer file and used to counter non compliance in tax and customs & excise matters.
- \* Extensive use of data analytics to identify outlier behaviour consistent with non compliance.
- \* Enhances the intelligence available to Revenue's investigation and intelligence teams

# How do Revenue use STRs ?

- \* What they give us:
  - \* A profile of a business's/individuals activity that is not in keeping with their tax returns
  - \* Transferring proceeds of legitimate business to evade tax.
  - \* Criminality or links to criminal groups.
  - \* Financial links to businesses with high risk (missing trader fraud, Phoenix directors).
- \* High quality STRs can therefore:
  - \* Support an existing case.
  - \* Produce a new case.

# Quality STRs

- ❖ Good quality STRs are vital
  - ❖ Name, full address (also previous) and date of birth
  - Any form of Unique ID used to open account and confirm clients identity - passport number, drivers licence number, age card, proof of address etc.
  - Date of opening of account and account number. Also any additional accounts that the client has or is associated with i.e. children's account, spouse account, relative account.
  - Monetary value of suspicious transaction.
  - Also a copy of statement for period
  - Reason for Disclosure

# COMMUNICATIONS

- \* Information is available on the Revenue Website including detailed Guidelines
- \* The FIU has sent notifications via GoAML
- \* Hard Copy STRs no longer accepted by Revenue.



# **Please Now Complete eRegistration for STR Reporting**

# THANK YOU

## Suspicious Transactions Unit – contact details.

If you have any queries in relation to the submission of STRs, please email:

[Suspicious\\_Transactions\\_Unit@revenue.ie](mailto:Suspicious_Transactions_Unit@revenue.ie)