FATCA/CRS/DAC2 – Registration & Data Submission User Guide
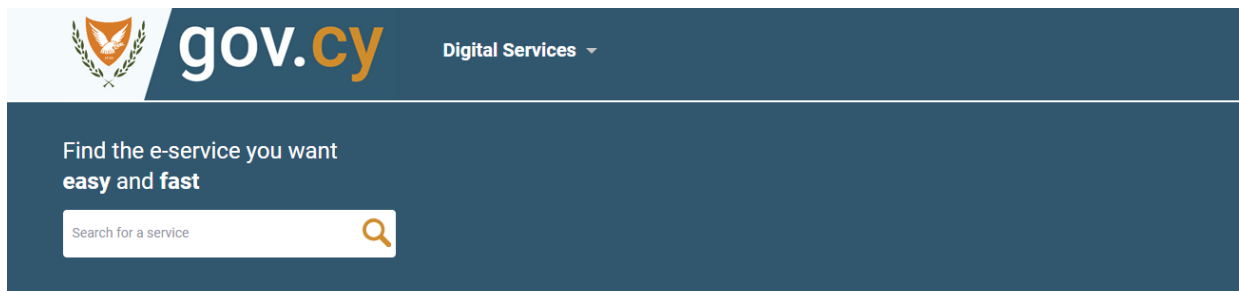
Version 2.0 – June 2023

Contents

1. Introduction

The purpose of this document is to provide the required guidelines for registering and submitting the XML files as part of the obligations related to the FATCA and CRS/DAC2 Intergovernmental Agreements.

2. Register to CY Login

- In order for a financial institution or representative to submit any information for the purposes of the FATCA and CRS/DAC2 Intergovernmental Agreements, it has to register first with CY Login at https://cge.cyprus.gov.cy/cyloginregistration/register. The registration to CY Login is done **only once,** irrespectively of the purpose and in order to obtain access to the portal by means of login credentials.
- You may register as an Individual or an Organization (NOT as an Agent) by following the steps described in the portal followed by the profile verification process.
- Kindly note that if you have registered with **Ariadne** in the past, you can use the same credentials for accessing CY Login. You don't have to register again.

3. Access the e-Services catalogue

- Once you have a valid CY Login account you can browse to https://www.gov.cy/ and select the Property and Taxation option.

- You then need to select the Direct taxation - citizens and businesses option.

- You may then:
  - Select 'Financial Institution Registration' for registering as a financial institution or editing your registration information.
  - Select 'Representative Registration' for registering as a representative or editing your registration information.
  - Select 'Submit XML Files' to submit XML files either as a financial institution or as a representative.
  - Select 'Submitted XML Files' to get access to the list of the submitted XML files.

CRS - Submitted XML Files

Here you can view the submission status of already submitted XML files.

CRS - Submit XML Files

Here you can submit XML files with the relevant information as provided in the European DAC 2 Directive and the OECD CRS global standard.

CRS - Representative Registration

If you are the Representative of a financial institution, you can be registered in the CRS service to be able to submit the relevant information on behalf of the financial institution, in accordance with the European DAC 2 Directive and the OECD CRS global standard.

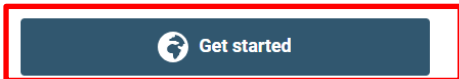**CRS - Financial Institution Registration**

If you are a financial institution, you can register at CRS electronic service to be able to submit the relevant information, in accordance with the European DAC 2 Directive and the OECD CRS global standard.

FATCA- Status of submitted XML Files

Here you can view the submission status of already submitted XML files.

FATCA - Submit XML Files

Here you can submit XML files with the relevant information as provided in the agreement between the Republic of Cyprus and the USA, IGA Model 1.

FATCA - Representative Registration

If you represent a financial institution, you can register at this service in order to be able to submit the relevant information on behalf of the Financial Institution, as provided in the agreement signed between the Republic of Cyprus and the USA (IGA Model 1).

FATCA - Financial Institution Registration

FATCA requires financial institutions outside the United States to exchange information about their U.S. customers to the U.S. tax authority. In order for the relevant information to be exchanged at US Tax Authority (IRS), it is necessary for the Financial Institution to be registered at Ariadni portal. You can register here.

- Whichever option you select, make sure you press the Get Started button if you already have a valid CY Login account

4. Financial Institution Registration

- The registration for the FATCA and CRS/DAC2 schemes is separate.
- Select the '+' on the right side of the required scheme to register. After registration the '+' is replaced by a *Pencil* icon which indicates editing and *Recycle Bin* icon which indicates request for account deactivation.

System	GIIN/TIN Number	Status	Start Year	Email Address	Contact Person Full Name	Contact Person Telephone Number	Representative	
FATCA								+
CRS								+

- Fill all the necessary fields correctly and accurately.
  - ○ 'GIIN' is a number provided by the IRS and is the key that will be used for the financial institution to be recognized (for FATCA).
  - ○ 'TIN' is your Tax Identification Number issued by Cyprus Tax Administration
  - ○ 'Email address' will be used by the system to inform you regarding submission statuses and any registration status changes.
  - ○ 'Start Year' specifies the reporting obligation starting year.
  - ○ 'Contact Person Full Name', 'Contact Person Telephone Number' and 'Contact Person Fax Number' will be used for contact purposes.
  - ○ You can select your representative from the drop down list, given that the representative has already registered to the FATCA/CRS e-Service. A representative may be selected at a later stage by editing your registration details.
- Click 'Save'
- If any error messages appear, please read carefully, and correct accordingly.
- The registration request will be sent for approval to the Tax Department. Your request may be accepted or rejected. Until then, your status will be '*Pending*'. An email will be sent when the status is changed.
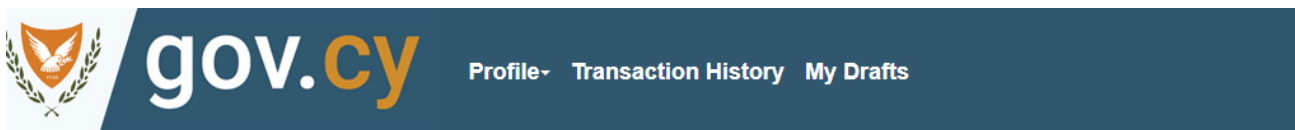
Financial Insitution Registration ×

RegSystem *	FATCA
GIIN Number *	
TIN Number *	
Email Address *	
Start Year *	-- Select --
Contact Person Full Name *	
Contact Person Telephone Number *	
Contact Person Fax Number	
Representative	-- Select --

Save   Cancel

5. Representative Registration

- Fill all the necessary fields.
  - o Email address will be used by the system to directly inform you
  - o 'Contact Person Full Name', 'Contact Person Telephone Number' and 'Contact Person Fax Number' will be used for direct contact purposes.
- Click 'Register'
- If any error messages appear, please read carefully, and correct accordingly.
- When registered, this screen gives access to update any information or delete the representative account.
- Registering as a representative covers both FATCA and CRS/DAC2 schemes.

6. Submit XML Files

- Select 'Click here to upload files' to choose the XML file to be uploaded from your computer. More than one files can be selected at once (with total maximum size of 10Mb)
- Select the type of the submission, FATCA or CRS
- The Year for which the submission is for
- Select the financial institution for which the submission will be made (fill this ONLY in the case you are a representative and want to select the represented financial institution)
- Select 'Submit'
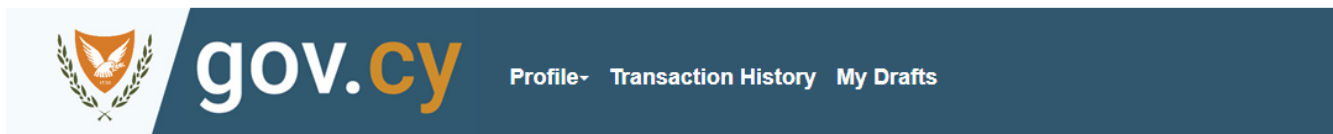
7. Submitted XML Files

Is a list of all the submitted XML files. In case you are a financial institution and also have a representative, this list will show the files submitted either by you or by your representative. In case you are a representative, this list will show the files submitted by you, for all the financial institutions.