

# Registration for EU Cross-Border Payments Reporting System Opens on 1 February 2024

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The Revenue has issued a new [Tax and Duty Manual - European Cross-Border Payments Reporting \(CESOP\) Registration Guidelines and Guidance for Filing](#) providing a detailed overview of the procedures and criteria for the registration of entities that have EU cross-border payments reporting (CESOP) obligations in Ireland.

From 1 January 2024, payment service providers (PSPs), i.e. banks, electronic money institutions and other regulated payment institutions, will submit data on cross-border payments received by businesses from customers. PSPs will submit this data to the tax administrations in each EU Member State in which they provide services.

Registration for CESOP reporting opens on 1 February 2024. Once an entity is registered, all filing for CESOP will be conducted through the Revenue Online Services ([ROS](#)) webservice.

The above clarifications were detailed in eBrief 259/2023 published on 14 December 2023, which is available [here](#).