

## Central Register of the Beneficial Ownership of Trusts Working Group Meeting - Minutes

Date: 03/11/2021

Time: 12.00 to 12.45pm

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### Attendees:

For Revenue: Patrick (Mick) O'Connor (MOC), Suzanne Sheahan (SS), Nicola Moran (NM)

External Stakeholders: Aileen Keogan – STEP, Annelies Coughlan – CII, Brendan Wallace, Shane Martin – IDSA, Julia Considine, Camilla Cullinane, Clare McGuinness – ITI, Christine Lutz – PA, Nollaig Greene- IF, Sean O'Connor- Charities Regulator, Tony Ward - The Wheel, Padraic Courtney, Richard Hammond – LS, Salvador Nash, Jillian O'Sullivan - CGI, Debbie Anderson – ACOI, Louise Carey – SI, Gillian Byrne – BPF, Dee Moran - CCAB-I

### Apologies:

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### Agenda:

User Experience

- As presenter
- As designated person with access number

Scenario building

- Estates
- Charities
- Voluntary Bodies
- Sporting Bodies
  - Amateur
  - Professional
- Financial Services
  - E.g. Corporate Trustees

BORIS update

AOB

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### User experience:

MOC asked how users were finding the system both as registration and access users.

1. Some users noted that registrations they had submitted were not appearing yet.

MOC confirmed that he understood some registrations could take a day or two to show.

NM noted that she would follow up on those with issues.

2. Members also asked that additions be made to the troubleshooting document to confirm;
  - Limitations on the system, i.e. what actions could not be performed through CRBOT, e.g. offline uploads & multiple presenters on the system simultaneously.
  - Possible improvements, i.e. what actions were in development.

SS confirmed we would add those pieces to our troubleshooting manual and noted that possible developments requested would be included in the 2022 developments calendar.

3. It was asked if a bulk upload could be done of ID documentation & if the address entry could be entered wholly instead of line by line.

MOC noted that we would take these queries to our development team.

4. It was asked if the website pages could reflect the fact that there was now more information available on charities etc. within the FAQs documents.

SS confirmed we would amend website to reflect these.

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### **Scenario building:**

Members provided the following:

Regarding estates, members again highlighted scenarios such as *rights of residence, receipt clause for parents, gift over clause & cases where no trustees are appointed.*

SS noted that we are reviewing guidance and awaiting advices around 'express trusts' and will provide this information as it comes. She said our hope was that this guidance will explain the scenarios & allow practitioners to determine themselves if in-fact a relevant express trust exists.

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### **BORIS Update:**

MOC confirmed that the Registrars of all the Irish Beneficial Ownership Registers were meeting this Friday to discuss BORIS, however he noted that while progress continues to be made in developing BORIS it was likely it will not be available in the near future. He confirmed that concerns raised have been and will continue to be highlighted. He said that following on from the discussions he will share any relevant information with the working group.

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### **AOB:**

Members added the following:

1. A member noted that they had provided correspondence to their membership regarding a 'pause on the need for estates to register' given the uncertainty around estates. They said they were surprised when a publication was issued by the Revenue to say that possible registrations should get in touch with Revenue regarding their intention to register.

MOC noted that the publication did not specify a time limit for those who are unsure and may be affected by CRBOT and that the publication was open-ended to encourage engagement with the Registrar while clarifications were provided.

2. A member asked about students' unions requirements to register.

MOC provided that this issue was been actively worked on & invited the member to contact Revenue directly.

3. A member asked about the proposed engagement with the charities sector.

MOC said that when the legal advices were received, we would then hope to engage with the sectors.

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**Conclusion**

MOC concluded that we would hope to have the advice sought by the end of November.

The next WG meeting has been scheduled for Wednesday 24<sup>th</sup> November at 2.30pm.