

STARTING A TOURISM BUSINESS



Rialtas na hÉireann
Government of Ireland



Arna chomhchistiú ag
an Aontas Eorpach
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Regional Assembly



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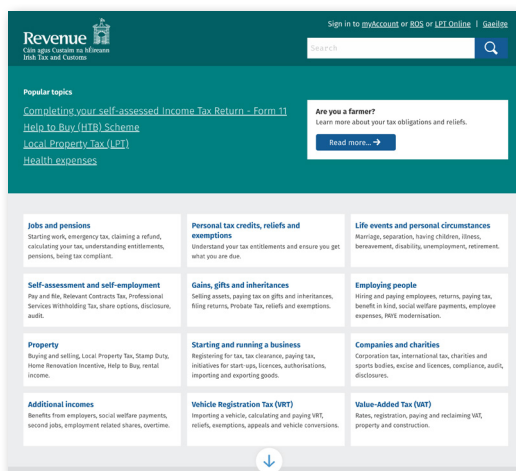
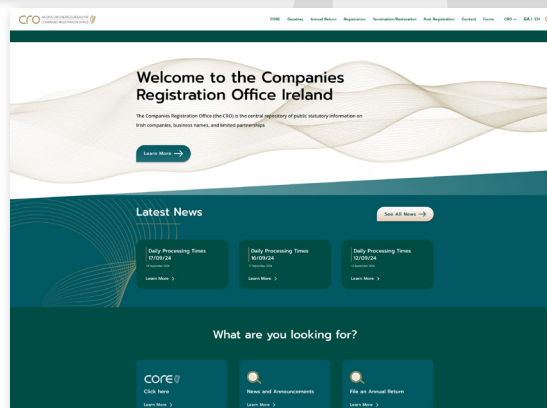
Starting a business involves navigating various governance and regulatory requirements. Here is an overview of what is needed to ensure your tourism business complies with Irish laws and regulations. It also contains quick links to further information and supports. Please note, this is a general guide, it is advisable to seek advice from the relevant authorities to ensure full compliance with all legal requirements.

1. CHOOSE A BUSINESS STRUCTURE

Decide whether you will operate as a **sole trader, partnership, or limited company**. Each structure has different implications for liability, taxes and regulatory obligations.

2. REGISTER YOUR BUSINESS NAME

Sole traders and partnerships must register their business name with the **Companies Registration Office (CRO)**. Limited companies need to incorporate and obtain a Certificate of Incorporation from the CRO.

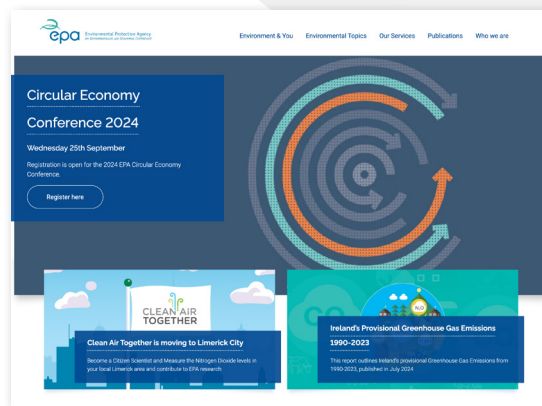


3. REGISTER FOR TAX PURPOSES WITH THE REVENUE COMMISSIONERS

Obtain a Tax Registration Number for PAYE (Pay As You Earn) if you have employees. You will need to register for VAT (Value Added Tax) if your turnover exceeds the threshold (€37,500 for services and €75,000 for goods).

4. CHECK IF YOU NEED A BUSINESS LICENCE OR PERMIT

Depending on your business type, you may need specific licenses or permits from local authorities (e.g., food businesses require health and safety permits). Check with the Health Service Executive (HSE) for health-related permits, with the **Food Safety Authority of Ireland** if you are producing or serving food, and with the **Environmental Protection Agency (EPA)** for environmental permits.



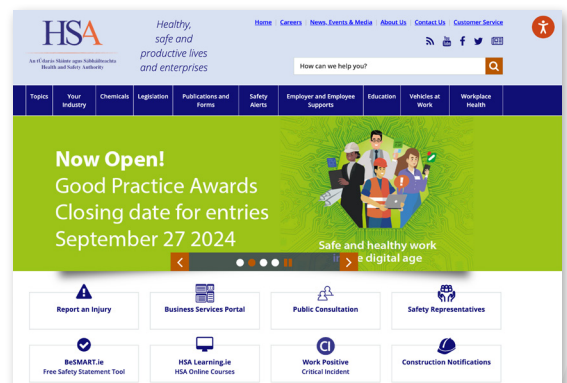
5. COMPLY WITH LOCAL AUTHORITY REGULATIONS

Ensure you comply with the conditions of your planning permission. Obtain new planning permission if you are making significant changes to a property. Comply with building regulations, including fire safety and accessibility standards. If you occupy a commercial property, you will be required to pay rates to the local authority.

6. KNOW YOUR EMPLOYER OBLIGATIONS

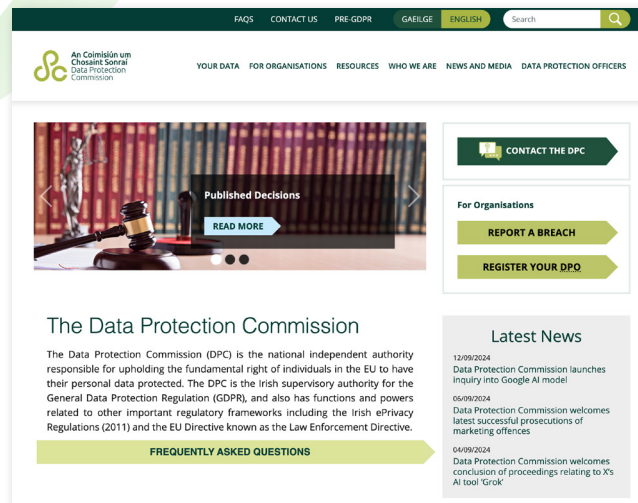
If you employ staff, you will need to:

- Register as an employer with Revenue.
- Ensure compliance with employment law, including contracts, working hours, holiday and sick leave requirements and minimum wage.
- Provide a safe working environment in accordance with the **Health and Safety Authority (HSA)** regulations.



7. COMPLY WITH GENERAL DATA PROTECTION REGULATIONS (GDPR)

You must comply with GDPR regulations if you collect or process personal data. It is your responsibility to inform yourself on your obligations and to set up appropriate processes to meet them. Find information at the **Data Protection Commission (DPC)**.



8. OBTAIN ALL NECESSARY INSURANCES

Businesses require a number of different types of insurance such as for **Property**, **Public Liability**, and **Employers Liability**. You may also consider insurances such as **Management Liability**, **Business Interruption** and **Cyber**, amongst others. You may be able to access advice via your Local Enterprise Office or by consulting with a business insurance broker.

9. OPEN A BUSINESS BANK ACCOUNT

Open a **separate business bank account** to manage your finances effectively.

10. ESTABLISH GOOD ACCOUNTANCY PRACTICES

You are required to maintain accurate financial records and will need to retain the services of an accountant to complete your annual accounts. In some cases, you may need to have your accounts audited annually. You also need to comply with Anti-Money Laundering regulations, especially if your business deals with large transactions.

Supports for new businesses in Ireland

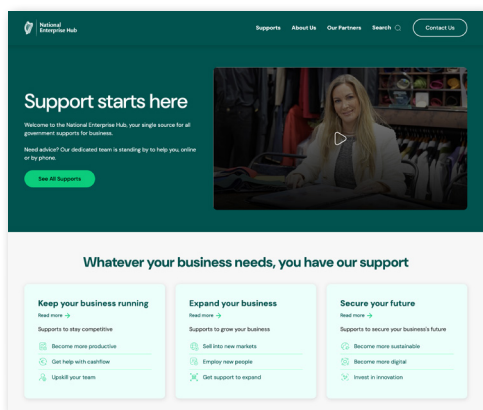
LOCAL ENTERPRISE OFFICES (LEOs)

Offer training, support and advice to start-ups and small businesses. There is one in each county. **Local Enterprise Office.**



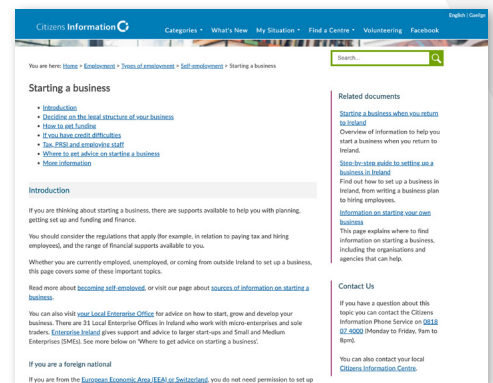
NATIONAL ENTERPRISE HUB

A central information point for all government funding and supports for business in Ireland **Business Grants & Support for SMEs in Ireland | National Enterprise Hub (neh.gov.ie).**



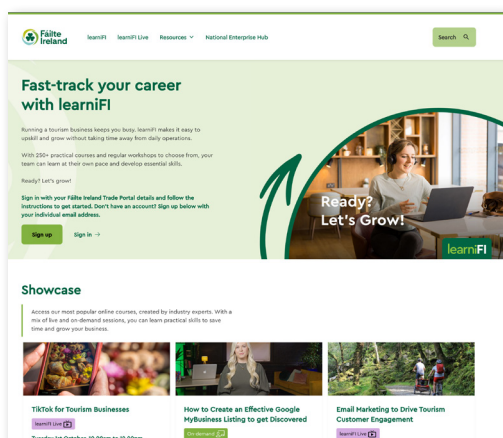
CITIZENS INFORMATION

Offers a comprehensive guide on starting a business in Ireland. Starting a business (**citizensinformation.ie**)



LEARNiFI

Fáilte Ireland's learning platform has an extensive range of live learning and online resources designed to guide you through operating your tourism business. **Welcome to learniFI (failteireland.ie).**



Disclaimer:

The information provided in this guide is for general informational purposes only. Fáilte Ireland assumes no responsibility for any omissions or for any actions taken based on the information provided. Readers are encouraged to seek professional advice tailored to their specific circumstances.