



# TAX REGISTRATION

# TR1

**This form can be used by:**

1. An individual - complete parts A(1), A(3), A(4) and B, C, D and/or E as appropriate.
2. A partnership, trust or unincorporated body - complete parts A(2), A(3), A(4) and B, C, D and/or E as appropriate to register for, Income Tax, VAT, as an employer for PAYE/PRSI, or for Relevant Contracts Tax (RCT).

**Note** if you are completing Part A2 and/or C of this form, on registration, you will be required to make payments and returns by electronic means using ROS. Details on ROS and the returns and related tax liabilities that must be paid and filed electronically are available on [www.revenue.ie](http://www.revenue.ie).

**It should not be used by:**

- PAYE employees taking up employment for the first time - use Form 12A,
- Companies - use Form TR2,
- A body whose sole aim is to receive a registration number to obtain a grant/tax clearance certificate - use a form Exempt Registration available on the website,
- Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

**Complete ALL parts of this form as required (\* denotes a required field) IN BLOCK LETTERS, sign the declaration below and return it to your Revenue District Office, details can be found on [www.revenue.ie](http://www.revenue.ie). Without accurate information the registration(s) will be delayed and/or you may experience delays in receipt of Returns and other forms.**

## Part A

## General Details

**A1 Individuals** - Give the following information of the person who is to be registered and then complete Section **A3/A4**

<b>1. Forename*</b>	<input type="text"/>	<b>2. Surname*</b>	<input type="text"/>
<b>3. Gender*</b>	Male <input type="checkbox"/> Female <input type="checkbox"/>	<b>4. Nationality*</b>	<input type="text"/>
<b>5. Date of Birth*</b>	<input type="text"/>	<b>6. Private Address*</b>	<input type="text"/>
<b>7. PPSN*</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(for information on how to obtain a PPSN refer to <a href="http://www.welfare.ie">www.welfare.ie</a> )		<input type="text"/>	<input type="text"/>
<b>8. Phone No</b>	<input type="text"/>	<b>9. Garda National Immigration Bureau Number (GNIB)</b>	<input type="text"/>
<b>E-Mail</b>	<input type="text"/>	<b>10. Stamp Number</b>	<input type="text"/>
<b>11. Civil Status*</b>	<input type="checkbox"/> Single	<input type="checkbox"/> Divorced	<input type="checkbox"/> Widowed
Tick <input checked="" type="checkbox"/> the relevant box	<input type="checkbox"/> Married	<input type="checkbox"/> A former Civil Partner	<input type="checkbox"/> A Surviving Civil Partner
	<input type="checkbox"/> In a Civil Partnership	<input type="checkbox"/> Married but living apart	<input type="checkbox"/> In a Civil Partnership but living apart

**12. If married or in civil partnership state the following details in respect of your spouse or civil partner:**

Name	<input type="text"/>	PPSN	<input type="text"/>
or if PPSN not known			
Pre-marriage or Pre-Civil Partnership surname	<input type="text"/>	Date of Birth	<input type="text"/>

**13. If you want to have your tax affairs dealt with in Irish, tick  the box**

**A2 Partnership, Trust or Unincorporated Body** - Give the following information of the body who is to be registered and then complete Section A4

<b>14. Name of the Body to be registered*</b>	<input type="text"/>
<b>15. Responsible Person* §</b>	
<b>(a) Name</b>	<input type="text"/>
<b>(b) Address</b>	<input type="text"/>
§ Responsible person. Chairperson or secretary of the group, or precedent partner in the case of a partnership	<input type="text"/>
	<input type="text"/>
<b>16. If previously registered state tax no. used</b>	<input type="text"/>

**17. Partnership, Trust or Other Body** (a minimum of 2 partners are required)

Give the following information in respect of all partners, trustees or other officers. Under 'Capacity', state whether acting precedent partner, partner, trustee, treasurer, etc. If necessary continue on a separate sheet.

Name	Private Address	Capacity	PPSN (Partners only)
			<input type="text"/>
			<input type="text"/>
			<input type="text"/>
			<input type="text"/>

**A3 Business Details**

**18. State Registration number of entity prior to Administration / Liquidation / Receivership of company / Individual on whose behalf you act**

**A4 Business Details**

**19. If trading under a business name, state Trading as**

**20. Legal Format (tick  appropriate box)**

Sole Trade

Partnership

Other

Specify

**21. Business Address (if different to private address)**

  
  
  


Phone number

Website address

Mobile phone number

E-Mail

**22. Type of business\***

(a) Is the business

mainly retail       mainly wholesale       mainly manufacturing

building & construction       forestry/meat processing       service and other

(b) Describe the business conducted in as much detail as possible. Give a precise description such as 'newsagent', 'clothing manufacturer', 'property letting', 'dairy farmer', 'investment income', etc. Do not use general terms such as 'shopkeeper', 'manufacturer', 'computers', 'consultant', etc.

If the application is a property related activity you may also need to complete Panel 39.

**23. If the business will supply plastic bags to the customer tick  box \***

**24. When did the business or activity commence? \***

D	D	M	M	Y	Y	Y	Y
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**25. To what date will annual accounts be made up? \***

D	D	M	M	Y	Y	Y	Y
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**26. State the expected turnover in the next twelve months \***

**27. Adviser Details** - Give the following details of your accountant or tax adviser, if any, who will prepare the accounts and tax returns of the business.

Name

Phone number

Address

E-Mail

Mobile phone number

Tax Adviser Identification Number (TAIN)

Client's Reference

**28. If correspondence relating to the following is being dealt with by the accountant or tax adviser tick  relevant box**

VAT (i.e. VAT3's)

RCT

Employer PAYE/PRSI

**Part A continued**

**General Details**

**29. If you rent your business premises, state** - Name and private address of the landlord (not an estate agent or rent collector)

The amount of rent paid per week  month  year  (tick  frequency) €

The date on which you started paying the rent 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

The length of the agreed rental/lease period.

**30. If you acquired the business from a previous owner, state** The name and current address of the person from whom you acquired it

The VAT/registered number of that person

**Part B**

**Registration for Income Tax (non-PAYE)**

**31. If you are registering for Income Tax tick  the box  and indicate your main source of income below:**

**32. Trade**  **Foreign Income (incl. Salary & Pension)**  **Rental Income**  **Investment Income**   
**Other**  **Specify**

**33. State your bank or building society account to which Income Tax refunds can be made:**

Bank/Building Society

Branch Address

**IBAN** (Max. 34 characters)

**BIC** (Max. 11 characters)

**Part C**

**Registration for VAT**

**34. If you are registering for VAT tick  box and complete this part**

**35. Registration**

(a) State the date from which you require to register for VAT \* 

D	D	M	M	Y	Y	Y	Y
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(b) Is registration being sought only in respect of **European Union (EU) acquisitions?** (This applies only to farmers and non-taxable entities) (tick   
 Yes  No

(c) Are you registering because \*  
 (i) your **turnover exceeds** or is likely to exceed the **limits** prescribed by law for registration? **Or** (i)   
 (ii) you wish to **elect to be a taxable person**, (although not obliged by law to be registered)? **Or** (ii)  (Tick either (i), (ii) or (iii) as appropriate)  
 (iii) you are in receipt of business to business services where the reverse charge to VAT applies? Attach a copy of the invoice if this is the case. (iii)

**36. Are you applying for the moneys received basis of accounting for goods and services?** (tick   
 Yes  No   
 If your answer is 'Yes', is this because  
 (a) expected annual turnover will be less than €1,000,000, (a)  (Tick either (a) or (b) as appropriate)  
 (b) at least 90% of your expected annual turnover will come from supplying goods and services to persons who are not registered, e.g. hospitals, schools or the general public (b)

**37. State the expected annual turnover from supplies of taxable goods or services within the State \*** €

**38. State your bank or building society account to which refunds can be made:**

Bank/Building Society

Branch Address

**IBAN** (Max. 34 characters)

**BIC** (Max. 11 characters)

**39. Developer/Landlord - Property details for VAT purposes**

(a) Address of the property

(b) Date purchased or when development commenced 

D	D	M	M	Y	Y	Y	Y
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Part C continued

Registration for VAT

39. (c) Planning permission reference number, if applicable

Grid for reference number

(d) A signed statement from you/your client confirming that the property in question will be purchased and/or developed and will be disposed of or used in a manner which will give rise to a VAT liability, e.g., by sale of the property or by exercising the Landlord's 'option to tax'.

In the case of a partnership, the statement should be signed by the precedent acting partner.

Part D

Registration as an Employer for PAYE/PRSI

40. If you are registering as an employer for PAYE/PRSI tick box and complete this part

Tick box

41. Persons Engaged

(a) How many employees are: Full time - usually working 30 hours or more per week? Part time - usually working less than 30 hours per week?

(b) State the date your first employee commenced or will commence in your employment \*

Date grid (D D M M Y Y Y Y)

42. What payroll and PAYE/PRSI record system will you use? (tick the relevant box)

- (a) Computer System
(b) Other Manual System
If you are using a computerised payroll package you should register for the Revenue On-Line service (ROS) at www.revenue.ie to receive electronic copies of Tax Credit Certificates and to file your P35 End of Year Return on-line.
Wages books are available from Office Suppliers/Stationery Bookstores

43. Correspondence on PAYE/PRSI

If correspondence relating to PAYE/PRSI is being dealt with by an agent, tick this box and give the following details if different from Panel 27.

Name, Address, Tax Adviser Identification Number (TAIN), Phone number, E-Mail, Mobile phone number, Client's Reference

Part E

Registration for Relevant Contracts Tax (RCT)

Note that Principal Contractors are obliged to use Revenue's Online Service to fulfill their RCT obligations. Principal Contractors are obliged to register and account for VAT in relation to Construction Services under the VAT Reverse Charge rules. Please refer to Part C of this form, Registration for VAT). Detailed information on RCT and VAT, including guides on Principal Contractor obligations, is available on the Revenue website www.revenue.ie

44. Are you applying to register as a (tick relevant box): \*

- (a) Principal only
(b) Principal & Subcontractor
(c) Subcontractor only
If (a) or (b) applies please provide the number of subcontractors engaged.

45. Date of commencement for RCT \*

Date grid (D D M M Y Y Y Y)

46. If you are a Principal Contractor have you registered for ROS, or have you an agent willing to carry out all RCT functions who is registered for ROS? State the Tax Adviser Identification Number (TAIN) of your agent, if applicable

Yes/No boxes and TAIN grid

47. Have you previously registered with Revenue as a Principal?

Yes/No boxes

48. If so, state the date you last ceased to be a Principal

Date grid (D D M M Y Y Y Y)

Additional Information

If you require further information please contact your local Revenue office or Employer Helpline at LoCall 1890 25 45 65. If you want information on payment options, including Direct Debit, contact the Collector-General at LoCall 1890 20 30 70. Revenue On-Line Service (ROS) Save time - File On-Line. Once registered, you can access your tax details and file returns on-line using Revenue On-Line Service (ROS). ROS is available 24 hours a day, 365 days a year. It is easy, instant and secure. You can access ROS and get more information at www.revenue.ie. Forms and Leaflets service LoCall 1890 306 706 (24/7/365)

Declaration

This must be made in every case before you can be registered for any tax

I declare that the particulars supplied by me in this application are true in every respect

NAME\* (in BLOCK LETTERS)

SIGNATURE\*

CAPACITY\*

(Individual, secretary, precedent partner, trustee, etc.)

DATE\* (D D M M Y Y Y Y)