

TAX REGISTRATION FOR RESIDENT INDIVIDUALS, PARTNERSHIPS, TRUSTS OR UNINCORPORATED BODIES REGISTERING FOR TAX IN IRELAND

This form can be used by:

- Individuals who require registration for Income Tax, VAT, Employer's PAYE/PRSI and/or RCT,complete parts A(1), A(3), A(4) and B, C, D and/or E as appropriate. Individuals who require registration for Income Tax only - use eRegistration service. To use this service you must first be registered for myAccount on www.revenue.ie.
- 2. A Partnership, Receiver, Liquidator, Trust, Unincorporated Body and Sporting Body complete parts A(2), A(3), A(4) and B, C, D and/or E as appropriate to registe for, Income Tax, VAT, as an employer for PAYE/PRSI, or for Relevant Contracts Tax (RCT).

Agents acting on behalf of Individuals/other entities which require registration for Income Tax, VAT, Employer's PAYE/PRSI and/or RCT must apply through Revenue On-line Services (ROS) at www.revenue.ie.

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 of ROS and the returns and related tax liabilities that must be paid and filed electronically are available on **www.revenue.ie**.

It should not be used by:

- PAYE Employees taking up employment for the first time use the Jobs & Pensions service. To use this service the employee must first register for myAccount on www.revenue.ie,
- Companies use ROS where represented by an Agent or otherwise use Form TR2,
- A non-resident body whose sole aim is to receive a registration number to obtain a grant/tax clearance certificate use Form TC1 available on the website,
- A voluntary non-profit making organisation use Registration Form for Voluntary non -profit making organisation, available on the website,
- Persons who are collection agents for non-resident landlords use Collection Agent Registration form available on the website.

Complete this form in BLOCK LETTERS, * denotes a required field, where given options insert \boxtimes in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the Registration Unit appropriate to the address at which the business is carried on. A full list of Registration Units is at the end of this form.

Note: Without sufficient information your tax registration(s) may be delayed

Part A

General Details

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

1.	Forename *						2. Surna	me *										
3.	Gender *	М	ale		Female		4. Natior	nality *										
5.	Date of Birth	* D	DM	M	Y Y Y	Y	6. Privat (inc. E	e Addre Eircode)	SS *									
7.	PPSN *						,	,										
	(for information Service Number					;												
8.	Phone No *								9.	Garda Burea					on			
	E-Mail*								10). Immi	grati	on Sta	amp	Num	ber *			
11.	. Civil Status	Marr Sing			A f	ormer	Civil Partı Divoro]			AS	Surviv	ving (Civil Pa Widd		ו	
	In a Civ	il Partners/	hip		Marr	ried bu	ut living ap	art		In a	ı Civi	l Partn	ershi	p but	living a	apart		
12.	. If married or	in civil pa	rtnersh	ip stat	te the foll	owing	g details	in respe	ect of	your s	pous	e or c	ivil p	bartn	er:		•	
	Name *								Ρ	PSN *	[
	or if PPSN not Pre-marriage or		artnershi	ip surna	ame				Date	of Birth		D	D	М	MY	Y	Y	Y
13.	. If you want to	o have yo	ur tax a	ffairs	dealt with	in Iri	sh											

1

General Details

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

14. Name of the Body to be registered *										

15. Responsible Person *

Responsible person: Chairperson or secretary of the group, or precedent partner in the case of a partnership

(a) Name										
(b) Address (inc. Eircode)										
16. If previously registered state tax no. used										

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		Ρ	PSI	N		
								·

A3 Business Details

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

	Business Details If trading under a busin	ess name, state Tradir	ng as				
20.	Legal Format (⊠ the ap	propriate box)			_		
	Sole Trade	Partnership	Other		Specify		
21.	Business Address (inc.	Eircode) (if different to	private addre	ss) (tax adv	/iser/accounta	nt address is not acceptable))
			Phone	e number *			
			Webs	ite address			
			Mobile	e phone nun	nber		
			E-Mai	1			
22.	Type of business*						
	(a) Is the business	mainly retail		mainly who	lesale	mainly manufacturing	
	buildir	ng & construction	forestr	y/meat proce	essing	service and other	
	'clothing manufacture		ry farmer', 'inve			otion such as 'newsagent', not use general terms such as	s

Part A continued	General D	etails	
23. Please confirm if ther the business, e.g. Acc	e is a software package i counting Package/EPOS		
lf yes, please provide	the name of the softwar	e package(s)	
24. If the business will su	pply plastic bags to the	customer insert 🗵 in th	ie box *
25. When did the busines	s or activity commence?) *	
26. To what date will ann	ual accounts be made up	?*	DDMMYYYY
27. State the expected tu	rnover in the next twelve	months *	
28. Adviser Details - Give who will prepare the acc	the following details of you counts and tax returns of the		er, if any,
Name *		Phone number *	
Address		E-Mail	
		Mobile phone number	
Tax Adviser Identificatio	<u> </u>	Client's Reference	
Number (TAIN)			
29. If correspondence rel appropriate box	ating to the following is	being dealt with by the	accountant or tax adviser $oxtimes$ the
VAT (i.e. V/	AT3's)	RCT	Employer PAYE/PRSI
30. If you rent your busin			
of the landlord (not an e	estate agent or rent collect	or)	
The amount of rent paid	l per week	month year	(⊠ the frequency) €
The date on which you	started paying the rent		
The length of the agree	d rental/lease period.		
31. If you acquired the bu	isiness from a provinus (owner state	
The name and current	•		
from whom you acquire	ed it		
The VAT/registered nun	nber of that person		
-	f the rental lease agreeme	nt.	
Part B	Registration	n for Income Tax (non-PAYE)
32. If you are registering	for Income Tax ⊠ the bo	and indicate y	our main source of income below:
33. Trade Fore	ign Income (incl. Salary &	Pension) Rei	ntal Income
Other		Specify	
34. State your bank or bu	ilding society account to	which Income Tax refu	inds can be made:
Bank/Building Society			
Branch Address			
IBAN (Max. 34 characters			
BIC (Max. 11 characters)			

35. If you are registering for VAT insert \boxtimes in the box and complete this part

36. Registration

	(a)	State the date from which you require to register for VAT *	DD	M	YYY	Y
	(b)	Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities) (insert \boxtimes in the appropriate box)	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)		(⊠ 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)			
37.		re you applying for cash receipts basis of accounting for bods and services? (insert ⊠ in the appropriate box)	Yes		No	
	lf y	our answer is 'Yes', is this because				
	(a)	expected annual turnover will be less than €2,000,000	(a)		(⊠ either	
	(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)		(a), or (b) as appropriate)	
38.		ate the expected annual turnover from supplies of taxable goods or rvices within the State *		€		

39. 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)]											

40. Developer/Landlord - Property details for VAT purposes

(a) Address of	the property
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(b) Date purchased or when development commenced

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

Pa	rt	D
		_

Registration as an Employer for PAYE/PRSI

T all D	The grant	allori as an Employer for	
41. If you are registering	g as an employer for PAYE/	PRSI insert $oxtimes$ in the box and co	omplete this part
42. Persons Engaged			
(a) How many emplo	yees are: Full time - usually	working 30 hours or more per we	ek?
	Part time - usually	working less than 30 hours per v	veek?
(b) State the date you	r first employee commenced	or will commence in your employ	ment * D D M M Y Y Y Y
43. What payroll and PA	YE/PRSI record system wi	II you use? (⊠ the appropriate be	xc)
(a) Computer System	If you are using a On-Line service	a computerised payroll package y	ou should register for the Revenue ve electronic copies of Tax Credit
(b) Other Manual Sys	tem Wages books are	e available from Office Suppliers/S	Stationery Bookstores
44. Correspondence on If correspondence rela details if different from	ating to PAYE/PRSI is being	dealt with by an agent, $oxdot$ this box	and give the following
Name *		Phone number *	
Address		E-Mail	
		Mobile phone number	
Tax Adviser Identificat Number (TAIN)		Client's Reference	
			· -
Part E	Registra	ation for Relevant Contra	acis lax (RCT)
Principal Contractors an VAT Reverse Charge rul	re obliged to register and a les. Please refer to Part C o	Revenue's Online Service to fu ccount for VAT in relation to Co of this form, Registration for VA obligations, is available on the	onstruction Services under the T. Detailed information on RCT
45. Are you applying to	register as a (I the appropriate the terms of t	riate box): *	
(a) Principal only	(b) Princip	oal & Subcontractor	(c) Subcontractor only
If (a) or (b) applies	please provide the number of	of subcontractors engaged.	
46. Date of commencem	ent for RCT *		
40. Bute of commencer			
an agent willing to c	arry out all RCT functions	stered for ROS, or have you who is registered for ROS? AIN) of your agent, if applicable	Yes No
40 . U.S	, registered with Devenue		
48. Have you previously	registered with Revenue a	as a Principal?	Yes No
	you last ceased to be a Prir	-	Yes No D M M Y Y Y
	you last ceased to be a Prir	-	
49. If so, state the date y	you last ceased to be a Prin This must be mad	ncipal	be registered for any tax
49. If so, state the date y Declaration	you last ceased to be a Prin This must be mad	ncipal e in every case before you car s application are true in every re	be registered for any tax
49. If so, state the date y Declaration I declare that the particu NAME*	you last ceased to be a Prin This must be mad	ncipal e in every case before you car	be registered for any tax
49. If so, state the date y Declaration I declare that the particu NAME*	you last ceased to be a Prin <i>This must be mad</i> ulars supplied by me in this	ncipal e in every case before you car s application are true in every re	be registered for any tax

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Please submit this form to the Registration Unit appropriate to the Business Address: (not tax adviser/accountant's address)

Business address	Registration Unit	Contact Details
No Physical Presence in the State	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: + 353 1 702 3056
Clare, Cork, Kerry, Limerick	South West Registrations Unit PO Box 327 Churchfield Cork	eMail: swregistrations@revenue.ie Tel: 1890 368 378
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	Border Midlands West Registrations Unit Geata Na Cathrach Fairgreen Galway H91 W26K	eMail: bmwregistrations@revenue.ie Tel: 1890 216 216
Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	East & South East Region Central Registrations Government Offices Stradavoher Thurles Co. Tipperary E41 HE16	eMail: esereg@revenue.ie Tel: 1890 240 424
Dublin Region City and County	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: 1890 236 336
Associates of existing LCD customers and companies involved in; a) Aircraft Leasing b) Insurance/ Re-insurance c) ICAV's (authorised funds)	Large Cases Division Registrations Unit Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: Icdregistrations@revenue.ie Tel: 1890 605 090 International callers + 353 1 702 3084

