TAX REGISTRATION



This form can be used to register a limited company for Corporation Tax, for PAYE/PRSI (as an employer), for VAT and/or Relevant Contracts Tax (RCT) (as a Principal Contractor).

Persons, other than companies, requiring to register should complete **Form TR1** or **PAYE employees** taking up their first employment should complete **Form 12A**.

Complete all parts of this form as required in BLOCK LETTERS, sign the declaration below and return it to your Revenue District. 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

1.	State the full name of th	e company as it								
	is registered under the Companies' Acts									
2.	If trading under a business name, state			Trading as						
3.	Business Address									
	E-Mail									
	Phone: Area Code Numbe	e: Area Code Number Fax: Area Code		Number	1	Mobile No.				
4.	Registered Office Addre	ess								
	Phone: Area Code Numbe	Fax:	: Area Code	Number		E-Mail				
5.	Legal Format (tick ☑ app	propriate box)								
	Co-operative Society	Private Unlimited Com		pany			Statuto	ory Body		
	Public Limited Company	Priva	ate Limited Compa	d Company			Branch of Foreign Company			
ĺ	Other (specify)	·								
6.	Date company was regis	stered (Irish registered	d companies)					1	1	
7.	Companies Registration	Office (CRO) numb	oer (Irish registe	ered comp	panies)					
8.	When did the business	or activity commend	cequestion					1	1	
9.	To what date will annual accounts be made upquestion							1	1	
10.	Foreign registered company									
	(I) Address in this State of fixed place of business									
	Phone Area Code Number Fax: Area Code N				Number					
	. ,	Is trading stock held at this address question (Tick $\ensuremath{\boxtimes}$)				Yes			No	
	(iii) Address in this State where the company's books and records will be produced for inspection by Revenue Officials									
	Phone Area Code Number Fax: Area Code Number									
11.	If you want your tax affa	irs to be dealt with	in Irish, tick ⊠	the box	•					
Dec	claration	This must be made	in every case k	pefore the	e company can	be reg	istered	d for any	tax.	
I declare that the particulars supplied by me in this application are true in every respect										
Name (in BLOCK LETTERS)										7
Signature							- 1			_
Сар	acity of Signatory					DAT	ге Г	1	1	
(То	be signed by the company	secretary or other au	uthorised office	r)						

Part A continued General Details 12. If the company was registered for any tax in this country Corporation Tax previously what reference numbers did it holdquestion Employer (PAYE/PRSI) Value Added Tax 13. 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', 'dairy farmer', 'textile manufacturer', 'property letting', '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 27, page 3. € (c) State the company's expected turnover in the next 12 months 14. If the business will supply plastic bags to its customers tick ✓ the box 15. Directors Give the following information in relation to each director. If necessary, continue on a separate sheet. **Private Address** PPS No. Name Shareholding % % Company Secretary If hits is one of the directors above the name will suffice. Name **Private Address** PPS No. 17. Shareholders Give the details of any shareholder (other than a director whose details are shown above) who has 50% or more beneficial interest in the issued capital. Name **Private Address Shareholding** PPS No. % 18. Adviser Details Give the following details of the company's accountant or tax adviser, if any, who will prepare the accounts and tax returns of the company. Name **Address** Phone: Area Code Number Mobile Phone Number Tax Adviser Identification Number (TAIN) Fax: Area Code Number Client's Reference If correspondence relating to VAT (i.e. VAT 3s) is being dealt with by the accountant/tax adviser tick ☑ the box 19. If the business premises is rented, state: The name and private address of the landlord (not an estate agent or rent collector) € or year (Tick ☑ frequency) The amount of rent paid per week month (iii) The date on which the company started paying the rent (iv) The length of the agreed rental/lease period

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Part A continued General Details

20.	If the business was acquired from a previous owner state						
	(I) The name and current address of the person from whom it was acquired						
	(ii) The VAT/ registered number of that person						
Par	t B Registration for Corporation Tax (C	T)					
21.	If the company is registering for Corporation Tax tick $\ensuremath{\boxtimes}$ box			Yes			
Pa	ert C Registration for VAT						
22.	If the company is registering for VAT tick ☑ box and complete this part		Yes				
23.	Registration (I) State the date from which you require to register the company (ii) Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities) (Tick ☑ the relevant box) (iii) Are you registering the company:	Yes		1			
	(a) because turnover exceeds or is likely to exceed the limits prescribed by law for registration?	(a)		Tick ☑ either (a) or (b) or (c)			
	or (b) because you wish to elect it to be a taxable person (although not obliged by law to be registered)?	(b)		as appro			
	or (c) because it is in receipt of Fourth Schedule services?	(c)					
24.	Are you applying for the moneys received basis of accounting for goods and services? (Tick ☑ the relevant box) If your answer is 'Yes', is this because			No [
	 (a) expected annual turnover will be less than €1,000,000 (net of VAT)? or (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? 		Tick ☑ either (a) or (b) as appropriate				
25.	If your business is a foreign business registering in this State State the expected annual turnover from supplies of taxable goods or services within the State.		€				
26.	State the bank or building society account to which VAT refunds can be made	!					
	Bank/Building Society						
	Branch Address						
	Branch Sort Code						
	Account Number						
27.	Developer/Landlord - Property details for VAT purposes						
	(a) Address of the property						
	(b) Date purchased or when development commenced			1	1		
	(c) Planning permission reference number, if applicable						
	(d) A copy of the minutes of the meeting or signed statement*, where it was resolved question would be purchased and/or developed and would be disposed of or use would give rise to a VAT liability, e.g., by sale of the property or by exercising the	ed in a	a manne	er which	ax'.		

*The minutes should show the date of the meeting, the names of all those present at the meeting and should be signed by the company secretary or precedent acting partner in the case of a partnership. The statement should be signed by the company secretary or director.

Part D		Reg	gistration as an l	Employer for	PAYE/PRS	SI		
28.	If the company	is registering as a	n employer for PAYE/PRSI tick ☑ box and complete this part Yes					
29 .	Persons Enga (a) How many		e: Full time - usually working 30 hours or more per week? Part time - usually working less than 30 hours per week?					
	(b) State the d	1	1					
30.	What payroll and PAYE/PRSI record system will you use? (Tick ☑ the relevant box)							
	(a) Computer S	System	If you are using a computerised payroll package you should register for the Reve Service (ROS) at www.revenue.ie to receive electronic copies of Tax Credit Certificiate your P35 End of Year Return on-line.					
	(b) Manual Sys	stem	Wages books are available from					
31.	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 18, Page 2.							
	Name							
	Address							
	Phone: Area Code	Number		Mobile Phone Number				
	Fax: Area Code	Number		Tax Adviser Identification	Number (TAIN)			7
	Client's Reference							
Par	t E	Reg	gistration as a Pr	incipal Contra	ctor (Relevan	t Contrac	ts Tax)	
32.	If the company is registering as a Principal Contractor for RCT in the Construction/ Forestry/Meat Processing Industries tick ☑ box and complete this part						Yes	
33.	Date of Commencement as a Principal							٦
34.	Number of un							
35.	Confirm that Form RCT1 has been completed for all Subcontractors (tick ☑) Yes No							
36.	36. State Addresses of all sites on which uncertified Subcontractors are currently engaged (A further sheet should be attached if required)							
37.	I confirm that t		number of RCTDC's/C45's will be used exclusive usiness					_
Aa	lditional In	formation						
	-		itional information on the	•	-	-		

The following leaflets will provide additional information on the taxation aspects of running a business. They are available at www.revenue.ie, from Revenue's Form's and Leaflets service at **LoCall 1890 306 706 (available 24 hours a day)**, or from your local Revenue office.

IT48 Starting in Business – A Revenue Guide

IT49 VAT for Small Businesses

Employer's Guide to PAYE

Employer's Guide to operating PAYE and PRSI for certain benefits

IT63 Relevant Contracts Tax - Guide for Principal Contractors

Employers Guide to operating PAYE and PRSI for certain benefits

Code of Pratice for Determining Employment or Self - Employment Status of Individuals

If you want information on payment options, including Direct Debit, contact the Collector-General at LoCall 1890 20 30 70.

If you have further information queries or concerns contact your local Revenue office or Employer Helpline at **LoCall 1890 25 45 65**.

100 25 45 65.

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.

For further details on ROS, visit Revenue's website at www.revenue.ie or call the ROS Helpdesk at LoCall 1890 20 11 06.