



TAX REGISTRATION

TR1

This form can be used to register 'Persons', i.e., Individuals, Partnerships, Trusts or Unincorporated Bodies for Income Tax, VAT, as a Principal Contractor for Relevant Contracts Tax, and as an Employer for PAYE/PRSI.

Companies (including foreign companies) requiring to register for Corporation Tax, VAT, as a Principal Contractor for Relevant Contracts Tax and PAYE/PRSI (as an employer) should complete **Form TR2**.

PAYE employees taking up their first employment should complete **Form 12A**.

Complete **ALL** parts of this form as required in **BLOCK CAPITALS**, sign the declaration below and return it to your Revenue District Office. 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 the person, (including a trust, partnership, club or society), who is to be registered

2. If trading under a business name, state

Trading as

3. Legal Format (tick the appropriate box)

Sole Trader

Partnership

Other (specify)

4. If you, (or the trust, partnership, club or society), were registered for any tax in this country previously, what reference numbers did you hold?

PPS Number

Employer (PAYE/PRSI)

Value Added Tax (VAT)

5. (Individuals only) State

If married, your pre-marriage name, where different

Your date of birth

DD / MM / YYYY

Your mother's maiden name

6. Marital Status

Tick the relevant box

Single

Married

Widowed

Married but living apart

Divorced

7. If you are married, give the following information

Spouse's forename

Spouse's surname

Spouse's PPS number

Date of Marriage

DD / MM / YYYY

8. Business Address

Private Address (if different)

Phone: Area Code

Number

Phone: Area Code

Number

Fax: Area Code

Number

Fax: Area Code

Number

Mobile Phone Number

Mobile Phone Number

E-Mail:

E-Mail:

9. If you want your tax affairs to be dealt with in Irish, tick the box

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, partner, trustee etc.)

DATE

DD / MM / YYYY

10. 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 34.

11. Will the business supply plastic bags to the customer Yes No

12. When did the business or activity commence? DD / MM / YYYY

13. To what date will annual accounts be made up? DD / MM / YYYY

14. 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

Address

Phone: Area Code Number Mobile Phone Number

Fax: Area Code Number Tax Adviser Identification Number (TAIN)

Client's Reference

If correspondence relating to VAT (ie VAT 3's) is being dealt with by the accountant or tax adviser tick the box

15. Partnership, Trust or Other Body

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

| Name | Private Address | Capacity | PPS number (Partners only) | | | | | | |
|-------|-----------------|----------|----------------------------|--|--|--|--|--|--|
| (i) | | | | | | | | | |
| (ii) | | | | | | | | | |
| (iii) | | | | | | | | | |
| (iv) | | | | | | | | | |

16. If you rent your business premises, state

The name and address of the landlord (not an estate agent or rent collector)

The amount of rent paid per week , month or year (Tick frequency) €

The date on which you started paying the rent DD / MM / YYYY

The length of the agreed rental/lease period.

17. 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.

18. Are you registering for Income Tax? (Tick) Yes No

Part C

Registration as an Employer for PAYE / PRSI

19. Are you registering as an employer for PAYE/PRSI? (Tick) Yes No

If your answer is 'No', there is no need to answer questions 20, 21 or 22. Continue to PART D.

20. Persons Engaged

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

(ii) State the date your first employee commenced or will commence in your employment

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

Tax Deduction Cards (Revenue Supplied) Other Manual System Computer System
 ROS Compatible Computer System Disk

22. 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 14 above.

| | | | |
|--------------------|----------------------|--|----------------------|
| Name | | <input type="text"/> | |
| Address | | <input type="text"/> | |
| Phone: Area Code | Number | Mobile Phone Number | <input type="text"/> |
| Fax: Area Code | Number | Tax Adviser Identification Number (TAIN) | <input type="text"/> |
| Client's Reference | <input type="text"/> | | |

Part D

Registration as a Principal Contractor (Relevant Contracts Tax)

23. Are you registering as a Principal Contractor for RCT in the Construction/Forestry/Meat Processing industries (Tick) Yes No

If the answer is 'No', there is no need to answer questions 24 to 28. Continue to Part E

24. Date of Commencement as a Principal

25. Number of uncertified Subcontractors currently engaged:

26. Confirm that Form RCT1 has been completed for all Subcontractors (Tick) Yes No

27. State Addresses of all sites on which uncertified Subcontractors are currently engaged: (A further sheet should be attached if required)

28. I wish to apply for the following number of RCTDC's/C45's and, in so doing, I confirm that the RCTDC's/C45's will be used exclusively in the course of the Principal Contractor's business

Part E

Registration for VAT

29. Are you registering for VAT? (Tick) Yes No

If your answer is 'No', there is no need to answer questions 30 to 35.

30. Registration

(i) State the date from which you require to register

(ii) Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities) (Tick) Yes No

(iii) Are you registering (a) because your turnover exceeds or is likely to exceed the limits prescribed by law for registration? (a)

or (b) because you wish to elect to be a taxable person, (although not obliged by law to be registered)? (b) (Tick either (a), (b) or (c) as appropriate)

or (c) because you are in receipt of Fourth Schedule Services? (c)

(iv) State your expected turnover for the next 12 months

31. 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 €635,000

(a)

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.

(b)

(Tick either (a) or (b) as appropriate)

32. 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

€

33. State your bank or building society account to which VAT refunds can be made (compulsory)

Bank/Building Society

Branch Address

Sorting Code

Account Number

34. Property Details for VAT purposes

(a) Address of the property

(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 i.e.

- by outright sale of the property or
- by creation of a long term lease i.e. lease more than ten years or
- by waiver of exemption in respect of short term lettings i.e. less than 10 years.

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

35. Exemption Waiver (in respect of the letting of property only)

(Such services are normally exempt from VAT).

Do you wish to waive exemption from VAT in respect of property letting? (Tick)

Yes

No

Note the waiver of exemption applies to all rents receivable from short-term lettings including those from properties other than that mentioned above. An option to 'Waiver of Exemption' cannot be backdated.

Additional Information

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

- IT48 Starting in Business – A Revenue Guide
- IT50 PAYE/PRSI for Small Employers
- IT63 Relevant Contracts Tax - Guide for Principal Contractors
- Employers Guide to operating PAYE and PRSI for certain benefits

If you have further information queries or concerns contact your Revenue District Office or Employer PAYE Enquiries at **LoCall 1890 25 45 65**.

If you wish to receive an employer pack tick here.

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.

For further details on ROS, visit our website at www.revenue.ie or call the ROS Information Desk at **LoCall 1890 20 11 06**.