

# Income Tax and Corporation Tax Registration Form for Collection Agents acting on behalf of Non-Resident Landlords



This form should be completed to register a person, who is acting as a Collection Agent on behalf of a Non-Resident Landlord, **where the Non-Resident Landlord Withholding Tax (NLWT) system is not being used.**

If you intend on submitting Rental Notifications on behalf of the Non-Resident Landlord, you are not required to register separately as a Collection Agent or complete this form.

As a Collection Agent for a Non-Resident Landlord (individual or corporate) you must complete this form to register for Income Tax or Corporation Tax, as applicable.

A Letting / Collection Agent can be a professional person, such as an Estate Agent, Solicitor, Accountant, or a family member or other person prepared to take on the responsibility and who undertakes to make annual tax returns and account to Revenue on behalf of the Non-Resident Landlord for any tax due.

Complete all parts of this form as required in BLOCK LETTERS, sign the declaration below and return it to Business Registrations (see end of form for details).

## A Collection Agent Details

Name	<input type="text"/>										
Tax Registration Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>										
Eircode	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Phone:	<input type="text"/>						eMail	<input type="text"/>			
Effective date Collection Agent appointed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## B Advisor Details

Give the following details of the Collection Agent's Accountant or Advisor, if any, who will prepare the accounts and tax returns.

Name	<input type="text"/>										
Tax Advisor Identification Number (TAIN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>										
Eircode	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Phone:	<input type="text"/>						eMail	<input type="text"/>			

## C Landlord Details

Where the property is owned by more than one entity, each entity should complete and forward a separate form if they are appointing a Collection Agent.

Name	<input type="text"/>										
Tax Registration Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>										
Phone (Incl. local area code):	<input type="text"/>						eMail	<input type="text"/>			

## D Rental Property Details

Number of properties

(if more than one, refer to appendix to input additional property details)

### Property 1

Residential

Non - Residential

If residential, LPT tax registration number

Address of property in the State

Eircode

Date letting commenced

Amount of rent paid

(tick frequency)

Weekly

Monthly

Annually

## E Declaration

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

Signed Collection Agent

Date (dd/mm/yyyy)

### Postal address

Business Registrations

Office of the Revenue Commissioners

P.O. Box 1

Wexford

### eMail

**businessstaxeregistrations@revenue.ie**

### Telephone

01 738 3630 or from outside Ireland + 353 1 738 3630

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on **www.revenue.ie**

**Appendix**

<b>Property No.</b>	<b>Property Address</b>	<b>Eircode</b>	<b>Is property Residential or Non Residential</b>	<b>If Residential property, please Include Local Property Tax Registration number</b>	<b>Date Letting Commenced</b>	<b>Rent Frequency, Weekly, monthly or annually</b>	<b>Rent amount</b>