



# TAX REGISTRATION

# TR2

## FOR RESIDENT COMPANIES REGISTERING FOR TAX IN IRELAND

This form can be used to register a resident limited company and other bodies who are not represented by an Agent, such as those listed at 5 below, for Corporation Tax, PAYE / PRSI (as an employer), VAT, Relevant Contracts Tax (RCT) and / or Capital Gains Tax (CGT).

Agents acting on behalf of Companies which require registration for Corporation Tax, VAT, Employer's PAYE / PRSI, RCT and / or CGT should apply through Revenue Online Services (ROS) at [www.revenue.ie](http://www.revenue.ie)

Individuals / Entities, other than companies and bodies listed at 5 below, requiring to register should complete Form TR1. PAYE Employees taking up employment for the first time should register their job using the Jobs and Pensions service. To use this service the employee must first register for myAccount on [www.revenue.ie](http://www.revenue.ie)

ALL companies are 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)

Complete this form in BLOCK LETTERS, \* denotes a required field, where given options insert  in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the appropriate Registration Unit. Registration Unit details are available at the end of this form.

**Note: Please complete all relevant sections of this form. Without sufficient information your tax registration(s) may be delayed.**

### Part A

### General Details

1. State the full name of the company as it is registered under the Companies' Acts \*

2. If trading under a business name, state\*

3. Business Address\*  
(Tax Advisor / Accountant address is not acceptable)  Eircode

Business Phone No.\* (Incl. Local Area Code)  Website

Mobile No.  eMail

4. Registered Office Address \*  Eircode

Phone No\* (Incl. Local Area Code)  eMail

5. Legal Format ( the relevant box)

Designated Activity Company       Private Limited Company       Public Limited Company

Private Unlimited Company       Statutory Body       Co-Operative Society

Other

If an associate of an existing Large Corporates Division (LCD) customer  the box

6. Date company was registered

7. Companies Registration Office (CRO) number\*

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

9. To what date will annual accounts be made up?\*

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

11. If the company was registered for any tax in Ireland previously what reference numbers did it hold?

Corporation Tax	<input type="text"/>
Employer (PAYE / PRSI)	<input type="text"/>
Value Added Tax	<input type="text"/>
Relevant Contracts Tax (RCT)	<input type="text"/>

12. (a) % sales anticipated online

-  %

(b) Website Address

13. Type of business\*

(a) Is the business

mainly retail	<input type="checkbox"/>	mainly wholesale	<input type="checkbox"/>	mainly manufacturing	<input type="checkbox"/>
building & construction	<input type="checkbox"/>	forestry / meat processing	<input type="checkbox"/>	service and other	<input type="checkbox"/>

(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 32, page 5.

(c) State the company's expected turnover in the next 12 months

€

14. Please confirm if there is a software package in use within the business, e.g. Accounting Package / EPOS system.

Yes  No

If yes, please provide the name of the software package(s)

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

16. Director Details\* Per Companies Act 2014, Chapter 4, Section 128(1) a Company shall have at least One Director.

Name	Private Address (Incl. Eircode)	Shareholding	PPSN
<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"/>	<input type="text"/>	<input type="text"/> - <input type="text"/> %	<input type="text"/>

17. Company Secretary Details\* (if this is one of the directors above the name will suffice)

Name	Private Address (Incl. Eircode)	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>

18. Shareholders Details\* (give details of any shareholder other than a director whose details are shown above, who has 15% or more beneficial interest in the issued capital).

Name	Private Address (Incl. Eircode)	Shareholding	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/> %	<input type="text"/>

19. Advisor Details\* - give the following details of the company's accountant or tax advisor, if any, who will prepare the accounts and tax returns of the company.

Name

Address (Incl. Eircode)

Phone No. (Incl. Local Area Code)  eMail

Contact name for Advisor

Tax Advisor Identification Number (TAIN)  Mobile No.

Client's Reference

If correspondence relating to the following is being dealt with by the accountant or tax advisor  the relevant box

VAT (i.e. VAT3's)

RCT

Employer PAYE / PRSI

**20. If you rent your business premises, state\* -**

(i) Name and private address of the landlord (not an estate agent or rent collector)

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

(iii) The date on which the company started paying the rent

(iv) The length of the agreed rental / lease period

(v) Please submit a copy of the rental lease agreement

**21. If you acquired the business from a previous owner, state\***

(i) The name and current address of the person from whom you acquired it

(ii) The VAT / registered number of that person

Part B

Registration for Corporation Tax

22. If the company is registering for Corporation tax  the box

Part C

Registration for VAT

23. If the company is registering for VAT  the box and complete this part

**24. Registration**

(a) State the date from which the company requires to register for VAT \* (If you are electing to register for VAT you may only register from the current VAT period)

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

(c) Are you registering the company because: \*

(i) **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)? **Note. The option to elect to register is not available to receivers.** **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)

25. Are you applying for the cash receipts basis of accounting for goods and services? ( the appropriate box) Yes  No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €2,000,000 (net of VAT)? (a)  ( 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)

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

€

27. Will your business engage in the supply of goods and / or services?

Yes  No

If your answer is 'Yes':

(a)  the appropriate box and provide a brief description

Goods  Services  Both

(b) State the storage and distribution address in Ireland for goods

(c) State the courier or delivery service provider(s) for sales

### 28. Intra Community Activity\*

You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.

(a) Do you intend to supply goods to other EU member states? Yes  No

(b) Do you intend to supply services to other EU member states? Yes  No

(c) Do you intend to acquire goods from other EU member states? Yes  No

(d) Do you intend to acquire services from other EU member states? Yes  No

### 29. Intra Community Activity Information

If you have answered Yes to **any** of the questions in 28 above please provide the following mandatory information:

Who are your customers? Private Individuals  Businesses  Both

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

What are the transport arrangements for making supplies of goods outside the State?

What documentation will be sought to prove that goods supplied outside the State, leave the State?

How do you intend to make supplies to your customers? Direct Sales  Via an Intermediary / Third Party  Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

**30. VIES (VAT Information Exchange System) information.**

If you have answered Yes to question 28 (a) or 28 (b) above, in relation to the **supply** of goods and / or services to other EU Member States you are indicating that you will be an intra-EU supplier.

You will be required to submit mandatory VIES returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

(a) What is your estimated annual supply of goods and / or services?

Less than €635,000  Between €635,000 and €1m  Between €1m and €10m  Greater than €10m

(b) Will you exceed €50,000 per quarter in supply of goods? Yes  No

**31. 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)

**32. Developer / Landlord - 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) Attach a copy of the minutes of the meeting or signed statement+, where it was resolved that the property in question would be purchased and / or developed and would be disposed of or used in a manner which would give rise to a VAT liability, e.g. by sale of the property or by exercising the Landlord's 'option to tax'.

+ 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, or the responsible person (Chairman or Secretary of the body or society)

**33. Postponed Accounting for VAT**

Do you intend to import goods from outside the EU?

Yes  No

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports?

Yes  No

If Yes, please provide the following details as applicable:

- Details of the type, volume and value of goods to be imported from outside the EU

- Details of the suppliers of such goods being imported and the terms of such supply. The terms of supply should clearly demonstrate who the importer / accountable person is

- Who are your customers?

Private Individuals  Businesses  Both

Please provide details

- Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included.

- Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address, etc.

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. If the requested documentation or proofs are not submitted within the timeframe, access to Postponed Accounting will not be granted.

VAT applicants who wish to be considered for Postponed Accounting must first hold a Customs & Excise registration.

**Part D**

**Registration as an Employer for PAYE / PRSI**

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

**35. 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 \*

36. What payroll and PAYE / PRSI record system will you use? Computer System  Other Manual System

Please specify what payroll and record system you will use?

As an employer you are obliged to report your employees' payroll information to Revenue in real time. To do this, you will need a ROS digital certificate. Further information on registering for ROS can be found at [www.revenue.ie](http://www.revenue.ie).

**37. Correspondence on PAYE / PRSI\***

If correspondence relating to PAYE / PRSI is being dealt with by an agent,  this box  and give the following details if different from Panel 19.

Name

Address (Incl. Eircode)

Phone No. (Incl. Local Area Code)  eMail

Tax Advisor Identification Number (TAIN)  Mobile No.

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](http://www.revenue.ie)

38. Are you applying to register as a  the relevant box): \*

(a) Principal only  (b) Principal & Subcontractor  (c) Subcontractor only

If (a) or (b) applies please provide the number of subcontractors engaged

39. Date of commencement for RCT \*

40. 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? Yes  No   
State the Tax Advisor Identification Number (TAIN) of your agent, if applicable

41. Have you previously registered with Revenue as a Principal? Yes  No

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

**Part F**

**Registration for Capital Gains Tax (CGT)**

43. If you are registering for Capital Gains Tax insert  in the box

44. State the date from which you require to register for Capital Gains Tax

**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\*

Phone No. (Incl. Local Area Code) of the Signee\*

If you require further information on taxation in Ireland, please visit [www.revenue.ie](http://www.revenue.ie). Save time by filing online 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 online. See more on **Mandatory e-filing** on our website.

Revenue's data protection policy and information are available on the Revenue website.

Please submit this form to the appropriate Registration Unit, see Details below.

Details	Address	Contact Details
Associates of existing LCD customers	Office of the Revenue Commissioners Large Corporates Division Anne Street Wexford Y35 E29K	eMail: <a href="mailto:largecasesdiv@revenue.ie">largecasesdiv@revenue.ie</a> Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637
High Wealth & Financial Services Division for; a) Financial institutions (other than Credit Unions) b) Stockbroking firms c) Investment Funds regulated by the Central Bank of Ireland d) Real Estate Investment Trusts e) IDA-supported companies (over 300 employees), f) Aircraft Leasing Entities, g) Insurance / Re-insurance Entities, h) ICAVs (Authorised Funds) i) Debt Securitisation Entities j) Remote Bookmakers	Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K.	eMail: <a href="mailto:HWFSDiv@revenue.ie">HWFSDiv@revenue.ie</a>
All other customers and companies	Business Registrations Office of the Revenue Commissioners P.O. Box 1 Wexford	eMail: <a href="mailto:businesstaxesregistrations@revenue.ie">businesstaxesregistrations@revenue.ie</a> Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

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.