

**Form 11F CRO**  
**Statement of Particulars**  
**Section 882 Taxes Consolidation Act 1997**



Companies Registration Office Reference

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Please quote this number when responding to this matter

Name and address (incl. Eircode)

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Please read the enclosed explanatory notes before completing this form

**Please return to** →  
Use any envelope and write "FREEPOST" above the Return Address  
**NO STAMP REQUIRED**

**P Ryan**  
**Inspector of Taxes**  
**National Registrations Unit**  
**PO Box 1**  
**Wexford**  
**Co. Wexford**

**NOTICE**

**You are hereby required, under Section 882 Taxes Consolidation Act 1997, by the Inspector of Taxes named above to prepare and deliver, within the next 30 days, a statement of particulars in respect of the above named company.**

**What you have to do**

You must complete this form and send it to the return address shown above. Remember to sign the declaration. If a statement of particulars has already been made, enter the date of correspondence below

(DD/MM/YYYY) 

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 sign the declaration and send this form to the return address shown above.

**If you wish to register the company for Corporation Tax, PAYE / PRSI (as an employer) and / or VAT, your tax agent should do this on your behalf using Revenue's eRegistration facility.**

**eRegistration is accessible through the Revenue Online Service (ROS). Alternatively, you should complete a Form TR2 and return it to your Regional Revenue Registration Office (Address details on TR2).**

**If you have already registered for tax, or have been provided with a tax reference number for eStamping / LPT purposes, enter the company's tax reference number in this box**

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**YOU MUST SIGN THIS DECLARATION**

I DECLARE that, to the best of my knowledge and belief, all the particulars on this form are correct.

Signature 

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 Date (DD/MM/YYYY) 

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Capacity of Signatory 

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Telephone No. 

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**Contact Details** (in case of query about this return)

Agent's TAIN	<table border="1"><tr><td> </td></tr></table>		Contact Name	<table border="1"><tr><td> </td></tr></table>	
Client's Ref.	<table border="1"><tr><td> </td></tr></table>		Telephone or E-Mail	<table border="1"><tr><td> </td></tr></table>	

# Particulars required in accordance with Section 882 TCA 1997

## Part A - To be completed by all companies

Name of Company

Address of Registered Office (incl. Eircode)

Business Address (if different) (incl. Eircode)

Names & Address (incl. Eircode) of Secretary of Company

Date of commencement (not date of incorporation) of trade, profession or business.  
If not yet commenced, state expected date of commencement.  
(DD/MM/YYYY)

Nature of the trade, profession or business

Company's Accounting Date (DD/MM/YYYY)

Has the company entered into any agreement or arrangement by virtue of which the conduct of all or a substantial part of the company's business is carried out by a company which is not resident in the State?

Yes  No

If yes, give the following details in respect of the agreement or arrangement

Name and Registered Office of Other Company (incl. Eircode)	Business Address (if different) (incl. Eircode)	Date and Nature of Agreement or Arrangement
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Part B - To be completed by companies which are incorporated, but not resident, in the State

Name of country in which company is resident for tax purposes

Where the company is ultimately controlled by persons resident in EU Member States or tax treaty countries and the company or a related company is trading in the State, state the name and address of the company which is trading in the State

Where the company is not resident in the State by virtue of a Double Taxation Agreement, give the following details:

- where the company is controlled by a quoted company, the name and address of the registered office of the quoted company
- in any other case, the names and addresses of the individuals who beneficially own the company

## Related Company

A company is related to another company if one company is a 50% subsidiary of the other company or both companies are 50% subsidiaries of a third company.

## Penalties

There are penalties for failure to deliver a Statement of Particulars required to be delivered under Section 882 Taxes Consolidation Act 1997.

## Note

The Revenue Commissioners will, without further notice to you, advise the Registrar of Companies of your failure to deliver a Statement of Particulars as required under Section 882 Taxes Consolidation Act 1997.

If the statement is not immediately provided to the Inspector of Taxes, the Registrar, on being notified, may commence the process under Section 726 of the Companies Act 2014. This may eventually lead to the Company's name being struck from the register.

# EXPLANATORY NOTES

Every company which is incorporated in the State, or which commences to carry on a trade, profession or business in the State must deliver certain information to the Revenue Commissioners. The information required is as set out in Form 11F CRO - Statement of Particulars - and the relevant legislation is contained in Section 882 Taxes Consolidation Act 1997.

## What you have to do now

- Complete Form 11F CRO and send it to the Return Address shown thereon within the 30 day time limit. This applies irrespective of whether company details have already been supplied to a Revenue Office or it is intended to supply such details at some time in the future
- Retain these Explanatory Notes for future reference

## What you have to do in the future

- If there is a material change in the information previously supplied, you must notify the Inspector of Taxes at the Return Address given below, of the new information within 30 days of such change
- If the company has not as yet commenced to carry on a trade, profession or business but does so in the future, you must notify the Inspector of Taxes within 30 days of such commencement at the Return Address given below, of the following information:

Name of Company

Companies Registration Office Reference

Address of Registered Office (incl. Eircode)

Business Address (if different) (incl. Eircode)

Name & Address (incl. Eircode) of Secretary of Company

Date of commencement of trade, profession or business

Nature of the trade, profession or business

Company's Accounting Date

## Penalties

There are penalties for failure to supply the information required to be delivered under Section 882 Taxes Consolidation Act 1997.

## Notification to Registrar of Companies

Failure to supply the information required under Section 882 Taxes Consolidation Act 1997 will be notified to the Registrar of Companies.

Unless the particulars are immediately provided to the Inspector of Taxes, the Registrar may commence the strike-off process under Section 726 of the Companies Act 2014.

## Return Address

P Ryan  
Inspector of Taxes  
National Registrations Unit  
PO Box 1  
Wexford  
Co. Wexford

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