

# **Tax Clearance guidelines for non-registered applicants**

## **Collector-General**

Document reviewed September 2023

---



**Table of Contents**

|   |  |   |
|---|--|---|
| 1 | Introduction .....   | 3 |
| 2 | Scope .....  | 3 |
| 3 | Purpose of the Tax Clearance Scheme.....                   | 3 |
| 4 | When is Tax Clearance Required?.....                       | 4 |
| 5 | Applying for Tax Clearance .....                           | 4 |
| 6 | Verifying a non-registered, non-resident certificate ..... | 5 |
|   | Appendix 1 - Licences and Legislation .....                | 6 |

## 1 Introduction

1.1 From 1<sup>st</sup> January 2016, Revenue formally introduced a new electronic Tax Clearance (eTC) processing system. Applicants for tax clearance no longer receive a paper tax clearance form. The application is processed in real time and the result of the application is displayed on screen. An email confirming the results is sent to the applicant's Revenue Online Service (ROS) or myEnquiries Inbox. The email will include a Tax Clearance Access Number and the applicant's Tax Registration Number (TRN), which can be given to any third party that may wish to verify the Tax Clearance Certificate.

1.2 The only exceptions to using eTC are:

(i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001,

(ii) non-resident applicants who have no Tax Registration Number (TRN) in this State,

While non e-enabled applicants do not use the eTC system, once their paper application is received it is input into the eTC system by a Revenue employee.

## 2 Scope

2.1 This document provides guidelines on how to process applications for non-resident applicants who have no Tax Registration Number in this State.

2.2 The procedures and information for all other applications are contained in the [Electronic Tax Clearance Guideline](#).

2.3 Caseworkers should access the guideline through Tax and Duty Manuals.

## 3 Purpose of the Tax Clearance Scheme

3.1 The purpose of the Tax Clearance scheme is to ensure that persons who are licence/permit holders and derive an economic benefit from:

- conducting certain activities in the State
- and or
- contracts/grants, subsidies and other payments from the State,

are in compliance with their tax and customs obligations.

## 4 When is Tax Clearance Required?

### 4.1 Licences and Certain Schemes

A tax clearance certificate is required before the renewal of a variety of licences. The table at [Appendix 1](#) outlines the legislation that governs the requirement to provide a tax clearance certificate for certain activities.

### 4.2 Grant Payments

An applicant must hold a current tax clearance certificate in order to qualify for State / Public Authority grant or subsidies of a value of €10,000 or more, within any 12 months period, including for example, industrial and farm development grants.

### 4.3 Public Sector Contracts

A contractor is obliged to produce a tax clearance certificate in order to qualify for a Public Sector Contract of a value of €10,000 or more, (inclusive of VAT), within any 12 months period. Such contracts include the purchase, hiring, leasing of goods, services or property by public authorities. Examples of the types of goods/services covered in such contracts are plant hire, consultancies for management, legal or design services, cleaning or security.

The tax clearance requirement applies even where the provision of goods or services is not the subject of a formal written contract.

## 5 Applying for Tax Clearance

### 5.1 Non-Residents who are not registered for Irish tax cannot apply through eTC for a tax clearance certificate.

The [TC1 application form](#) can be downloaded from the Revenue website or requested by email to [nonrestaxclearance@revenue.ie](mailto:nonrestaxclearance@revenue.ie).

The TC1 can be submitted by email or post to:

Email: [non-residents unit](#)

Non-Residents Unit,  
Collector-General's Office,  
Sarsfield House,  
Francis Street,  
Limerick.

V94 R972

### 5.2 If the nature of a contract requires that non-resident applicants with a permanent establishment in the State register for Irish tax purposes, the applicants should contact their relevant [Revenue Division](#)

- 5.3 Non-resident applicants applying in connection with an excise licence renewal are normally registered for Income Tax only – the majority of these cases will be bookmakers who would not have an office in the State but would have a stand on a racecourse. As this is considered the applicant's place of business the applicant is obliged to register for Income Tax.
- 5.4 If a voluntary body requires a tax clearance certificate and has no TRN they can register as an unincorporated voluntary body by completing a registration form for voluntary non-profit making organisations available on the [Revenue website](#). They should send the form to the [Revenue Division](#) of the voluntary body. When they receive a TRN, they can apply for a Tax Clearance Certificate using the electronic Tax Clearance (eTC) system.

## 6 Verifying a non-registered, non-resident certificate

- 6.1 These paper certificates can be verified online using ROS or the webservice provided on the Government Networks. The 'T' reference number is input as the TRN, no TCAN is required.

## Appendix 1 - Licences and Legislation

| Reason for Tax Clearance   | Legal basis for Tax Clearance  |
|--|--|
| Liquor Licence (wholesale/retail)  | S49 FA 1909-1910 as amended by S156 FA 1992 and S79(1) FA 1993                             |
| Liquor Licence (other)   | S49(1A) FA 1909-1910 as inserted by S86 FA 2002 and S79(1) FA 1993                         |
| Liquor Licence for Cultural Institutions                                   | S62(2A) National Cultural Institutions Act 1997 - as inserted by S106 FA 2000.             |
| Liquor Licence for the National Concert Hall                               | S2(1A) Intoxicating Liquor (National Concert Hall) Act 1983 - as inserted by S172 FA 2001. |
| Liquor Licence - National Conference Centre                                | S1 (9) Intoxicating Liquor (National Conference Centre) Act 2010                           |
| Liquor Licence - National Sporting Arenas                                  | S21 of the Intoxicating Liquor 2003  |
| Bookmakers Licence   | S7(3) Betting Act 1931 as inserted by S79(2) FA 1993.                                      |
| Gaming Licence   | S19 Gaming and Lotteries Act 1956 - as inserted by S79(3) FA 1993.                         |
| Auctioneers or House Agents Licence (including Auction Permits)            | S.32 of the Property Services (Regulation) Act 2011.                                       |
| Hydrocarbon Oil and LPG Licences   | S101 FA 1999   |
| Money Lenders Licence  | S93 Consumer Credit Act 1995   |
| Mortgage or Credit Intermediaries Authorisation                            | S116 and S144 Consumer Credit Act 1995   |
| Road Transport Licence (Merchandise)                                       | EU (Merchandise Road Transport) Regulation 1991-1999                                       |
| Road Transport Licence (Passengers)  | EU (Road Passenger Transport) Regulations 1991-1999  |
| Any Legal Aid Panel  | Criminal Justice (Legal Aid) (Tax Clearance Certificate) Regulations, 1999.                |
| Payments under Intreo's schemes –<br>Example: Jobs Plus Incentive Scheme   | Circular F44/2006 (Grant)  |
| Disposals of Lands to Local Authorities<br>(not Compulsory Purchase Order) | Circular F44/2006  |
| Local Authority Loans Scheme   | Housing Regulations, 1980 (Amendment) Regulations 1992                                     |

| <b>Reason for Tax Clearance</b>   | <b>Legal basis for Tax Clearance</b>                              |
|---|---|
| (Shared ownership)  |   |
| Permits for Waste Collection Activities<br>(including slurry spreading)                               | SI 402/2001 Waste Management (Collection Permit) Regulations 2001 |
| Licences for Small Public Service Vehicles<br>e.g. Taxis and hackneys                                 | Section 37 of the Taxi Regulation Act 2003                        |
| Private Security Services<br><br>(includes Directors of a Corporate Body and Partners of Partnership) | Section 24 of the Private Security Services Act 2004              |
| Authorisation - Authorised Warehouse Keeper   | S109(3d) as inserted by S69 FA 2008                               |
| Authorisation as a Registered Consignor   | S109A(3b) as inserted by S93 FA 2010                              |
| Diesel Rebate Scheme  | S99A FA 1999 as inserted by S51FA2013 & SI No231 of 2012          |
| Public Sector Contract  | Circular F43/2006   |

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]