

Additional Guidance Notes on e-Stamping

Foreword

1. Stamp Certificates
2. e-Stamping and Revenue Certificates
3. Stamp Duty Audit
4. Expression of Doubt
5. Tax Reference Numbers

e-Stamping Project Team

28th January 2010

Foreword

The additional guidance notes set out in the following paragraphs should be read in conjunction with the Guide to e-Stamping. The notes may be updated from time to time to address issues arising under the new e-Stamping system. These notes are not and do not purport to be a statement of the law in relation to stamp duty.

1. Stamp Certificates

1.1 Searching for and Verifying Stamp Certificates

Revenue retains copies of all Stamp Certificates issued. A practitioner may wish to search for the Revenue copy of the Stamp Certificate to verify the certificate s/he has on hands and/or to replace a lost certificate.

Where the Practitioner is Registered for ROS

Where the practitioner is not the Active Filer¹ (i.e. the practitioner did not originally file the stamp duty return), s/he can use the Third Party Search facility on ROS to search for and view the Revenue copy of the Stamp Certificate issued in respect of a particular instrument. Clicking on the 'Third Party Search' option (under the heading 'Stamp Duty Details') on the ROS 'MyServices' screen will provide access to the Third Party Search screen. In order to search for and view a particular Stamp Certificate the ROS user must enter **all** of the search data listed below into this screen.

- Stamp Certificate number
- Document ID number
- Date of Execution of Instrument
- Date of Stamp Certificate

When the user has clicked the search button on the 'Third Party Search' screen the system will indicate the results of the search on another page and provide a view option. By clicking on the "view copy of Stamp Certificate", link on this page the user can then view the Revenue copy of the Stamp Certificate that issued for that document. The Third Party Search facility will present a read-only view of the Stamp Certificate as issued by Revenue.

Where a practitioner originally had filed the stamp duty return relating to the Stamp Certificate for which s/he is searching, the third party search facility is not required as a copy of the Stamp Certificate would be available in their own ROS inbox. They can also use the separate 'Search and Retrieve' facility to obtain a copy, as outlined in Paragraph 1.2 below.

A practitioner with access to the e-Stamping **offline** facility only will not be able to use the 'third party search' facility to locate a certificate. They should request the person in the firm who has ROS 'view' and/or 'file' permission to access the certificate on their behalf.

If a practitioner is registered for ROS but does not have enough information to search on ROS for the Revenue copy of the Stamp Certificate, s/he should follow the procedures outlined in the following paragraph.

¹ Active Filer means the person who filed the stamp duty return under ROS

Where the Practitioner is **not** Registered for ROS

Where a practitioner is not registered for ROS, or does not have sufficient information to search for the Revenue copy of the Stamp Certificate as recorded on ROS, s/he should send a request in writing to Revenue to search for, or to verify, the certificate on their behalf.

The letter should set out the circumstances of the case and as much information as possible to allow Revenue to verify the *bona fides* of the request and identify the Stamp Certificate in question. If Revenue has sufficient information to locate the certificate it will inform the practitioner of the outcome and forward a copy of the certificate, if required.

1.2 Replacing Stamp Certificates

A practitioner who is registered for ROS can access, view and print a Stamp Certificate for which they are the Active Filer by means of the ROS “Search and Retrieve” facility. This facility allows Active Filers to search for and retrieve the certificate by any of the following criteria –

- Filer name
- Purchaser name
- Vendor name
- Document ID number
- Within a date range

A practitioner who is not the Active Filer of the return can use the ROS Third Party Search facility (Paragraph 1.1 above) to view a copy of the Stamp Certificate, provided they have the information required to carry out a search.

If the practitioner is not registered for ROS or is registered but has insufficient information to search for the Stamp Certificate on ROS, s/he should write to Revenue setting out the information available on the case and the circumstances of the request.

Once Revenue has established the *bona fides* of the request and has sufficient information, it will search for the Stamp Certificate and forward the practitioner a copy.

2. e-Stamping and Revenue Certificates

To assist practitioners in ensuring that the correct Revenue Certificates are inserted into the instrument before it is executed, Revenue has created a web-based navigation tool. This tool assists practitioners in selecting the appropriate Revenue Certificates and can be accessed directly on Revenue's website at <http://www.revenue.ie/en/tax/stamp-duty/certificates/>. From this webpage the practitioner will select the appropriate certificates for inclusion in the instrument, as they apply to the circumstances of their transaction.

The navigation tool can be accessed also through the help text on the e-Stamping return screens². A link, via help text, is provided to the webpage on the first page of the on-line return and in a subsequent screen where the consideration and any claims for relief are entered.

This note provides a step-by-step guide to using the e-Stamping system to access the navigation tool.

- During a course of drafting a return, the Filer will navigate through a series of screens, where each data input will select and tailor subsequent screens and the calculation of duty. The Filer will reach the screen that captures the amounts passing as consideration. This screen is tailored by all the screens leading up to this point and will be populated only with the data and fields relevant to the particulars of the transaction, as has been detailed by the data captured on the previous screens. Also on this screen, any relief(s) that may be claimed can be selected from the drop-down menu or by selection of any of the relief "tickboxes" that may appear.
- The help text on this screen will provide the Filer with a direct link to the selection of the correct Revenue Certificates to be included in the instrument to be stamped.
- By selecting the Help text icon for this screen, the Filer will be presented with a range of options, one of which will be a link identified as "Certificates in Deeds".
- By clicking on this link, the Filer will be brought directly to the Revenue website and, in particular, to that part of the website relating to the selection of Revenue Certificates.
- Here, s/he will be presented with a list of links broken down by way of the same logic as the e-Stamping return, i.e. type of property, type of contract, type of purchaser.
- By selecting the link which reflects the particulars of their transaction, the Filer is brought to the relevant webpage which gives a brief description of the transaction and the relief applicable, an example of the calculation of the chargeable consideration and duty charged and a link based on the type of instrument – a conveyance or lease.
- By clicking this link the Filer is then brought to the actual certificates that are required for the instrument giving effect to that particular transaction.

² Note: The instrument must be executed before the stamp duty return is filed.

- The Filer can then copy and paste the wording of the certificates displayed on-screen into their draft instrument, tailoring any specific aspects of the certificate wording required to reflect the circumstances of the transaction in question.

The Stamp Certificate that issues in respect of any instrument on which reliefs have been claimed will denote both the name of the relief and the section in the Act that provides for it, e.g. Young Trained Farmer (S81AA SDCA, 1999)

3. Stamp Duty Audit

The following note sets out the nature of the records that should be retained for stamp duty audit purposes.

Objective of Audit

The objective will be to ensure the stamp duty return reflects the true facts and circumstances of the instrument and purchaser and that the correct duty has been paid.

Focus of Audit

The audit focus will be on the accountable person and first contact will be made with the accountable person to request the data required. While the practitioner may retain evidence, either on his own behalf or on behalf of the accountable person, the Revenue audit of stamp duty will focus on the accountable person and not on the practitioner.

Audit Practice

Most audit work will constitute assurance checks and will mirror the current checking done by staff at the counter. There will be instances where more in-depth assessment may be required, such as reviewing compliance with the post-stamping conditions for reliefs, etc.

Retention of Records

The time period for retaining evidence where an instrument has been stamped by means of the e-Stamping system remains six years, as required under Section 8(2)(c) of the Stamp Duties Consolidation Act 1999.

Types Of Records to be Retained

The records to be maintained should enable Revenue to verify the facts and circumstances of transactions presented in the stamp duty return. They include, *inter alia*, all the supporting evidence for the stamp duty returned, including records supporting exemptions or reliefs claimed, certificates of qualification or dates of birth, deeds, contracts, deposits, loan approvals, how monies were provided, etc. It is the responsibility of the taxpayer to retain these records (whether held by the taxpayer, or by the practitioner on behalf of the taxpayer).

In certain cases where we will need to investigate the possibility that the taxpayer or practitioner has mis-represented the facts and circumstances of the case, Revenue may need to see records relating to the case held exclusively by the practitioner, such as client account entries, but this is not expected to be the norm.

Penalties

The position regarding penalties and retention of records under e-Stamping is as follows.

- The duty-geared penalties only apply to the accountable person (section 134A of the Stamp Duties Consolidation Act 1999).
- A fixed penalty of €3,000 is provided for where a practitioner delivers a return which does not reflect the facts and circumstances, **of which the practitioner is aware**, affecting the stamp duty liability (section 8A of the Stamp Duties Consolidation Act 1999). It is not intended that this penalty will arise in the case of innocent error on the part of the practitioner.

- The practitioner is advised to retain a record of the facts and circumstances declared to him/her by the accountable person and subsequently reflected in the stamp duty return by the practitioner.

4. Expression of Doubt

If a practitioner indicates on the return that s/he is submitting an expression of doubt (EOD), Revenue will not issue a Stamp Certificate until after it has examined the EOD and is satisfied that the correct stamp duty has been returned. An EOD case is subject to the 44-day time limit for filing a stamp duty return and submitting full payment of duty.

The EOD should be filed together with the return, by way of letter with the paper return or by way of secure email in the case of an electronic return (the Revenue email address is provided in the relevant section of the e-Stamping help text). To use secure email, the practitioner must register with Revenue and guidance on this process is provided on Revenue's website www.revenue.ie.

If, having examined the EOD, Revenue concurs with the practitioner's interpretation and the correct duty has been paid in accordance with the return filed, it will issue the Stamp Certificate. The receipt of the Stamp Certificate will act as confirmation to the practitioner that the matter is resolved.

If there are material grounds for disagreement between Revenue and the practitioner concerning the interpretation of stamp duty provisions and the amount of duty liable, and if, allowing reasonable time for discussion between Revenue and the practitioner, the matter is unlikely to be resolved within the 44-day time limit, Revenue will treat the case as an adjudication case. This means that the risk of late penalties and interest accruing will be avoided in the event of Revenue assessing an increase in duty. However, this treatment will apply **only** if

- the relevant stamp duty return is filed successfully and the duty stated as being due under the return is paid in full within the 44-day limit, notwithstanding the doubt expressed **and**
- if Revenue is satisfied that the EOD is genuine.

Revenue retains the right to review the arrangement to ensure timely payment of duty.

5. Tax Reference Numbers

5.1 Introduction

The stamping of an instrument is a taxable event and valid tax reference numbers must be provided in respect of every party to the instrument to be stamped unless dispensed with by Revenue in specified circumstances.

A valid tax reference number, and the tax type under which it is registered with Revenue (e.g. PAYE, VAT, Corporation Tax, etc.) must be recorded in the stamp duty return for each of the parties. If the tax reference number entered is invalid, or if the tax reference number is valid but the tax type entered is incorrect, the e-Stamping system will not allow the return to be filed. Therefore it is essential that the practitioner has valid tax reference numbers and their correct tax types to hand before filing the return.

To avoid a delay in filing the stamp duty return and, as a consequence, the risk of late stamping penalties and interest, Revenue recommends that the practitioner ensure that the parties have provided him or her with valid tax reference numbers, and the correct tax type to which it refers, before the deed is executed. It is recommended that all practitioners make this requirement known to their clients at the earliest possible stage in relation to instruments to be stamped.

5.2 Applying for a Personal Public Service Number

The Department of Social and Family Affairs (DSFA) allocates all Personal Public Service Numbers (PPSNs) and application for a PPSN must be made to that Department. Guidance on the process of applying for a PPSN is provided by the DSFA on the following webpage.

<http://www.dsfa.ie/EN/Topics/PPSN/Pages/ppsnindex.aspx>

Resident parties to instruments who have not previously been allocated a PPSN must complete an Application Form (REG 1) available only in the network of DSFA local offices (listed on the website). The applicant must complete the form and submit it, with the appropriate identity documents (listed at Appendix 1) to the local office in question. Note: The form must be picked up at a DSFA office.

Proof of identity is a vitally important aspect of the registration procedure and must be established before a PPSN is allocated. Documents presented to the DSFA may be held for authentication. The prescribed documents to accompany a PPSN application are listed in the Appendix 1 to this paper.

Following successful registration the DSFA will advise customers of their new number, within 3 to 5 working days, through a letter of notification sent automatically to the address given on the application form. This letter is acceptable proof of a valid PPSN for transactions with Revenue.

5.3 Registering PPSNs with Revenue

Once the PPSN has been received from the DSFA, it must be registered with Revenue's Central Registration System (CRS) under the tax head in question, before it can be used in a stamp duty return. An unregistered PPSN will cause a stamp duty

return to be rejected by the e-Stamping system. The DSFA notification letter should be presented to Revenue for registration.

The following items of data are required for registration with Revenue: Evidence of the PPSN and forename, surname, address line 1, address line 2,. This information is contained in the DSFA notification letter. The notification letter and a letter requesting registration should be sent to Dublin Stamping Office, Stamping Building, Dublin Castle, Dublin 2, by the PPSN holder, or a representative who is authorised to act on their behalf. The Revenue registration process should be completed within a day of receipt of the required documentation.

It should be noted that some people who already hold a valid PPSN from the DSFA may not be registered with Revenue. This may happen if the person concerned has not previously used their PPSNs for tax purposes. Where this arises, the PPSN will not be recognised by Revenue's systems and a stamp duty return will not be accepted. The PPSN must be presented for registration to the Dublin Stamping Office.

5.4 'Level W' format PPS number

Historically, on marriage, the female partner in a relationship assumed her husband's PPS number with the letter "W" appended (for example, if a husband's PPSN was 1234567A, (or 1234567W) his wife would have been assigned 1234567**AW** (or 1234567**WW**) on their marriage. The policy has since changed to ensure that every individual holds a unique PPS number. Where the female partner had a PPS number in her own right prior to marriage this number will have been reactivated by the DSFA. If a pre-marriage number did not exist, DSFA will assign a new PPS number to the person concerned.

Revenue's systems will recognise those 'Level W' format PPS numbers that have been registered in the past for tax purposes and that remain in current tax usage. Therefore, there is no need to apply for a new number in these cases.

However, a 'Level W' format PPS number that is not in current use for tax purposes will not be recognised by Revenue's systems and a stamp duty return will not be accepted if the numbers is used. In these circumstances, the number needs to be replaced. The person should contact the DSFA's Client Identity Services (address in the next section below) to check whether they have already been issued with a replacement PPS number and, if not, to arrange a new PPS number. The DSFA use a shortened process to replace these numbers and replacements are available generally within 2 – 4 days of application. Applications and queries to the DSFA on this matter should include the following information to ensure early resolution.

- 'Level W' PPS number
- Birth surname
- Mother's birth surname
- Date of birth.
- Pre marriage PPSN if known.

Once received, the DSFA notification of the replacement PPS number should be presented to Revenue to allow the new PPS number to be registered. Revenue registration of the PPS number must be completed **before** the stamp duty return is filed.

5.5 Non-Resident PPSN Applicants

The same PPSN application process applies to resident and non-resident applicants, but the DSFA has made some exceptions to the process for non-residents applying for PPS numbers for capital taxes and stamp duty purposes. See Appendix 2 for guidance. These applications should be made to the DSFA Client Identity Services at the following address in Carrick-on-Shannon.

Client Identity Services
Social Welfare Services Office
Shannon Lodge
Carrick on Shannon
Co Leitrim.
Phone (071) 9672500

The DSFA will accept applications from a solicitor acting on behalf of a non-resident party needing a PPS number for capital tax and stamp duty purposes (this means that the non-resident does not have to appear in person) and will accept certification from the solicitor that the ID documents submitted are correct and original and represent the non-resident person in question. When applying for registration on behalf of a non-resident party, the practitioner should allow 3 to 6 weeks for the process to be completed.

On receipt of the PPS number from the DSFA, they should register the number with Revenue for stamp duty purposes, as set out in Paragraph 5.3. The PPSN can be used for other heads of tax but only if the taxpayer decides to register the number under the tax in question. Applying for the PPSN and registering it with Revenue for stamp duty purposes will not of itself render such persons liable to tax in Ireland nor open them to other tax requirements.

5.6 Tax Reference Numbers for Foreign Companies

Revenue provides a fast-track process for obtaining customer numbers for foreign registered companies not registered for tax in Ireland that will allow them to be listed as parties on the return. The companies should apply to the Dublin Stamping Office for a customer number in writing, either by secure e-mail, letter, or fax, prior to filing the return. Firstly, Revenue will require details of their business name and addresses, supported by documentary evidence, and subsequently will issue them with a dedicated customer number that can be used for stamp duty transactions. The company will not be registered under any other tax head and the customer number cannot be used in returns for any other tax type. The process should be completed within a day of receipt of the application, assuming the documentation submitted is satisfactory.

Application for a customer number can be made by a solicitor acting for the non-resident company, provided s/he can show that s/he is authorised to act on behalf of the company in question.

Applying for a customer number and having it issued by the Revenue for stamp duty purposes will not of itself render such companies liable to tax in Ireland nor open them to other tax requirements.

5.7 Fiduciaries

In certain cases, as outlined in the table below, the tax reference number of a party acting in a fiduciary capacity is not required. The name of the party in question and the capacity in which s/he is acting will be declared on the return.

Where a party to an instrument is acting in any of the capacities referred to in column 1 of the table below, the details referred to in column 2 of the table should be entered in the Vendor/Purchaser section of the return. For the purpose of the e-Stamping return "Vendor" includes Vendor, Transferor, or Lessor and "Purchaser" includes Purchaser, Transferee, or Lessee.

Capacity*	Vendor/Purchaser details required
Personal Representative (Executor/Administrator) (see below for Assents)	Name and Tax Reference Number of the deceased or the deceased's estate (where assigned a separate Tax Reference Number).
Bare Trustee/Nominee	Name and Tax Reference Number of the beneficial owner(s).
Trustee of a Charitable Trust/Discretionary Trust	Name and Tax Reference Number of the trustee(s).
Liquidator	Name and Tax Reference Number of the company in liquidation.
Receiver	Name and Tax Reference Number of the company in receivership.
Power of Attorney	Name and Tax Reference Number of the beneficial owner(s).
Committee of the Ward of Court	Name and Tax Reference Number of the Ward of Court.
Trustee of partnership property	Name and Tax Reference Number of the partnership.
Official Assignee in bankruptcy	Name and Tax Reference Number of the bankrupt person(s).

* The capacity in which a person is authorised to act on behalf of a vendor or purchaser.

It should be noted that any party who is omitted from the stamp duty return is not named consequently as a party to the instrument on the Stamp Certificate.

Deeds of Assent

A liability to stamp duty does not arise, and a stamp duty return is not required to be delivered, in respect of a Deed of Assent where property is vested in the person fully entitled to the property pursuant to the deceased's will or on intestacy. A liability to stamp duty can arise in respect of a Deed of Assent where the effect of the instrument is to vest the property in a person other than as provided for under the deceased's will or intestacy. Where a stamp duty liability arises in respect of a Deed of Assent, a return is required to be delivered and the details referred to in the first row of the Table above should be supplied for the transferor, i.e. the personal representative. In addition, the name and the relevant tax reference number of the transferee(s) should also be supplied.

Officers of the Court

Where any party to a deed is represented by an Officer of the Court or by a County Registrar, the practitioner acting on their behalf should contact Revenue at Dublin Stamping for information on the tax reference number to be used in these instances.

5.8 Tax Reference Number Verification

If a practitioner does not provide valid tax reference numbers s/he will be unable to file a return as the system will not allow it to be processed and will reject it, (whether in electronic or paper format). The consequent delay in filing a corrected return and payment increases the risk of incurring late stamping penalties and interest.

Revenue recommends that every effort should be made by practitioners to avoid executing an instrument until they have received valid tax reference numbers for all parties essential to the filing of the related stamp duty return. This recommendation is made because interest and late stamping penalties will accrue where the stamp duty return has not been filed and paid within the stipulated time limits.

To ensure the tax reference numbers provided are valid, the practitioner is recommended to request sight of official correspondence from Revenue or the DSFA to the party in question. Such correspondence should always quote a valid tax reference or PPS number and show the name of the person registered against the number. In the highly unlikely event that a party to an instrument is not able to provide a valid tax reference number, or has not been previously registered for tax, the practitioner should ensure that the person registers with the DSFA and Revenue immediately to enable stamping to proceed.

Practitioners can verify a tax reference number on the tax office 'Contact Locator' facility on Revenue's website at www.revenue.ie. The main purpose of this facility is to identify the Revenue office that deals with the taxpayer's tax affairs, but it will indicate immediately if the tax reference number entered is valid.

5.9 Revenue Assistance

Where, in exceptional circumstances beyond his/her control, a practitioner is dealing with an executed instrument but is unable to provide a valid tax reference number and as a result, cannot file a stamp duty return, the practitioner should write to Revenue setting out the full circumstances of the case. Once Revenue has established the *bona fides* of the case and has sufficient information, it will endeavour to assist the practitioner. The need for this assistance is expected to arise

in very few cases as every person operating in the State has been allocated with or can apply for a PPSN or tax reference number.

Practitioners should note that, without explicit authorisation from the taxpayer in question, Revenue cannot provide practitioners with tax reference numbers.

Tax reference numbers will be required for parties transferring stocks and marketable securities which are held in certificated form. However, Revenue recognizes that some rare cases of such transfers involving foreign persons resident abroad with no connection to Ireland would give rise to disproportionate difficulty in obtaining Irish tax registration. Revenue will deal with these on a case-by-case basis and the practitioner should set out the full facts of the case to Revenue in writing in advance of the instrument being executed.

5.10 Names on Instruments and Stamp Certificates

Only those parties listed on the stamp duty return will be named as parties on the Stamp Certificate. The e-Stamping system will produce a Stamp Certificate that shows the name associated with the tax reference number, as recorded in Revenue's records. The tax reference name and number can be obtained and verified from sight of official correspondence to the party from Revenue or from the DSFA.

Where the practitioner requires the Stamp Certificate to display a different version of the taxpayer's name (for example, where the instrument must reflect a legal name different to the tax reference name), s/he should request Revenue, in advance of stamping, to amend the CRS record on behalf of his/her client. This will allow the requested name to appear on the Stamp Certificate. In cases of emergency, the practitioner should consider quoting both names (i.e., the legal name and the tax record name) on the deed, allowing the tax reference name appearing on the Stamp Certificate to match the name on the instrument.

Requests to amend the CRS record should be in writing and must be accompanied by evidence that the practitioner is authorised by the taxpayer in question to request the change on their behalf. Such requests can be made also after a deed has been stamped, and the Practitioner can then submit an amended stamp duty return resulting in an amended stamp duty certificate which will show the updated name of the tax payer.

5.11 Exceptions to the Tax Reference Number Requirement

A tax reference number is not obligatory in the following circumstances.

- Where an instrument was executed before 1 September, 1995;
- Where a single instrument is executed on behalf of multiple parties to a global-scale stock transaction.

The stamp duty return must be submitted in paper form in these situations.

On filing the return for the instrument executed before 1 September, 1995, the practitioner ticks the box "*Tax Reference number not being supplied*", enters the names and addresses of the parties to the instrument and continues to enter all the other data.

In making a return for a single instrument relating to a global-scale stock transaction where there are multiple vendors, for example, company take-overs, etc., the

practitioner should tick the box marked '*Global-scale transaction*' on the paper return and continue to enter all the other data onto the return (other than the details of the multiple vendors). A schedule of the multiple vendors, including each vendor's name, address and the consideration paid to each vendor, should be appended to the return.

Appendix 1

Prescribed documents to accompany a PPSN application to the DSFA:

Irish National	UK Citizens (May include citizens of Northern Ireland)	EU Nationals and Other EEA Citizens (Includes EU Nationals and Citizens of Iceland, Liechtenstein, Norway plus Switzerland.	Non EEA National
- Birth Certificate	- Current Valid Passport or Birth Certificate	- Passport or National Identity Card	- Passport or Certificate of Registration with Department of Justice, Equality & Law Reform (Immigration Card)
and	And		
- Valid Photographic Identification e.g. Current Valid Driving Licence or Passport	- Valid Photographic Identification e.g. Driving Licence		
And	And	And	And
- Evidence of Address in Ireland	- Evidence of Address in Ireland	- Evidence of Address in Ireland	- Evidence of Address in Ireland

Note: The DSFA advise that non-residents applying for PPS numbers for capital tax and stamp duty purposes should provide proof of address in their country of residence.

The following are not acceptable as Proof of ID

- Baptismal Certificate
- Employment Identity cards or Personal letters
- Photo-copies of certificates/documents
- Expired documents

The following are acceptable evidence of address:

- Household utility bill,
- Official letter/document,
- Financial statement,
- Property lease or tenancy agreement,
- Verified employers letter.

All documents **must** show the applicant's name and address.

Appendix 2 – DSFA Guidance on Applications by Non-Residents for PPSNs

PPS NUMBER EXCEPTIONAL APPLICATION

The standard procedure for obtaining a PPS No is to make an application in person at one of the Departments' Registration Centres and provide Proof of Identity.

An exemption from the standard procedure may be authorised by Client Identity Services in circumstances where the applicant is Elderly, Ill, Non-Resident or working abroad. Where an exemption from the standard procedure has been authorised the following applies:

1. Complete this declaration and return it with a REG1 form, completed as far as possible, to Client Identity Services at the above address accompanied by evidence of your identity.

- **Irish Nationals** – Copy of Long form Birth Certificate and valid photographic ID*
 - **Non Irish Nationals** – Copy of Passport or National ID card
- *Valid Photographic ID includes, Passport, drivers licence or any other document deemed by CIS as sufficient to prove identity.

2. We will process your application and forward your PPS Number, but it is your responsibility to present the number to the Revenue Commissioners, Health Board or other Public Service providers requesting it.
3. Client Identity Services reserves the right to decline to process any postal application, and also to insist on personal application at a Social Welfare Local Office where this is considered possible and practicable.

Declaration: (tick the appropriate box/es)

I enclose my application for a PPS Number and I declare that I am unable to make personal application at a Social Welfare Registration Centre because I am:

Non-Resident Ill / Elderly Working Abroad

Other Reason: (Please Specify) _____

I hereby authorise the PPS Number allocated on the basis of the attached Reg1 Form to be given to the third party/parties acting on my behalf in dealings with the Revenue Commissioners, Government Departments and other Public Service providers in Ireland.

Signature: _____

Date: _____

This Declaration **must** accompany the completed Reg1 Form and Identity Documents.

In order to comply with **Data Protection Legislation**, the applicant must give his/her permission if the PPS Number is to be given to their agent or third party/parties. All such applications should also include a cover letter from the third party. Completed forms should be returned to the above address. Fax: 071 9672554