



TAX REGISTRATION

FOR NON-RESIDENT COMPANIES REGISTERING FOR TAX IN IRELAND

TR2 (FT)

This form can be used to register a non-resident limited company for Corporation Tax, Income Tax, PAYE/PRSI (as an employer), VAT and/or Relevant Contracts Tax (RCT).

Non-resident persons, other than companies requiring to register in Ireland should complete Form TR1(FT) or PAYE Employees taking up employment for the first time should register their job using the Jobs & Pensions service. To use this service the employee must first be registered for myAccount on 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 Registration Unit appropriate to the Business Address of the company. A full list of Registration Units is provided 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. The country of incorporation *

4. Date of incorporation D D M M Y Y Y Y

5. Company's registered number *

6. VAT registered number in country of establishment *

7. The address of the company in country of establishment *

8. State business address in Ireland (inc. Eircode)* (tax adviser/accountant address is not acceptable)

Business website address

Business Phone (inc. area code)

Business Mobile No.

9. Legal format
 E.C. (branch Disclosures) Regulations 1993 Branch of Foreign Company Branch Number
 Other Specify

10. For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement please state if you have one of the following in the Republic of Ireland. Insert in the box(es) as appropriate:

- | | | |
|--|---|---|
| <input type="checkbox"/> a place of management | <input type="checkbox"/> a branch | <input type="checkbox"/> an office or site office |
| <input type="checkbox"/> a factory or workshop | <input type="checkbox"/> a person to negotiate contracts on your behalf | <input type="checkbox"/> a building site or construction or installation project lasting more than six months |

11. To what date will annual accounts be made up? D D M M Y Y Y Y

12. Address in this State where the company's books and records can be produced for inspection by Revenue Officials *

13. If the business address in Ireland is rented please state *
 (a) Name and private address of landlord (not an estate agent or rent collector)

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

(c) The date the company started paying rent D D M M Y Y Y Y

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

14. If the company was registered for any tax in the Republic of Ireland previously, what reference numbers did it hold? *

| | | | | | | | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Corporation Tax | | | | | | | | | | | | | | | |
| Employer (PAYE/PRSI) | | | | | | | | | | | | | | | |
| Value Added Tax | | | | | | | | | | | | | | | |
| Relevant Contracts Tax | | | | | | | | | | | | | | | |
| Income Tax | | | | | | | | | | | | | | | |

15. Type of Business/Activity *

(a) Is the business mainly retail mainly wholesale mainly manufacturing
 building & construction distance sales services

(b) Describe the Business/Activity conducted in as much detail as possible.

16. 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)

17. Directors, give the following information in relation to each director. If necessary, continue on a separate sheet. *

| Name | Private Address | Shareholding | Irish Tax Reference Number (where applicable) |
|------|-----------------|--------------|---|
| | | _____._____% | |
| | | _____._____% | |
| | | _____._____% | |

18. Company Secretary (if this is one of the directors above the name will suffice).

| Name | Private Address | Irish Tax Reference Number (where applicable) |
|------|-----------------|---|
| | | |

19. Shareholders, give the details of any shareholder (other than a director whose details are shown above) who has more than 15% of the beneficial interest in the issued capital. * If necessary, continue on a separate sheet.

| Name | Private Address | Shareholding | Irish Tax Reference Number (where applicable) |
|------|-----------------|--------------|---|
| | | _____._____% | |

20. (a) Adviser Details, give the following details of the company's accountant or tax adviser, if any, who will prepare the accounts and tax returns of the company.

Name

Address

Phone (inc. area code) Mobile No.

Tax Adviser Identification Number (TAIN) Client's Ref

Contact Person Email

Part D**Registration as an Employer for PAYE/PRSI****30. Are you registering as an employer for PAYE/PRSI?**Yes No

If 'Yes', state the date from which you wish to register

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

31. Do you intend to engage any employees in the course of the contract?Yes No

If 'Yes', state:

(a) Are any of the employees resident in the Republic of Ireland?

Yes No If 'Yes', you **must register** as an Employer in the State

(b) Are any of the employees resident outside the State?

Yes No

If 'Yes', are any employees working in the State for more than 60 days in total in the year of assessment?

Yes No

(Refer to SP-IT-3 07 for exemption from the obligation to operate PAYE/PRSI in certain circumstances)

(c) State the date your first employee commenced or will commence in your employment *

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Correspondence on PAYE/PRSIIf correspondence relating to PAYE/PRSI is being dealt with by an agent, insert in this box and give the following details if different from Panel 20.Name Phone number Address E-mail Mobile phone number Tax Adviser Identification Number (TAIN) Client's Ref **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****32. Are you applying to register as a: *** (a) Principal only (b) Principal & Subcontractor (c) Subcontractor only

If (a) or (b) applies, please provide a list stating the name, address, and PPSN of all Sub-Contractors engaged.

33. Date of commencement for RCT *

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

34. Please provide the following details in relation to your contract in Ireland(a) Principal Contractor's name and Republic of Ireland tax registration number (b) Contract notification ID number (available from your Principal Contractor) (c) Site Identification Number (d) What is the duration of the contract? **Declaration***This must be made in every case before you can be registered for any tax***I declare that particulars supplied by me in this application are true in every respect****NAME ***

(in BLOCK LETTERS)

SIGNATURE * **CAPACITY *** **DATE ***

(To be signed by the company secretary or other authorised officer)

Additional Information

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing on-line 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 on line. See more on **Mandatory e-filing** on our website.

Please submit this form to the Registration Unit appropriate to the Business Address:
(not tax adviser/accountant's address)

| Business address | Registration Unit | Contact Details |
|--|--|---|
| No Physical Presence in the State | Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1 | eMail: citycentrenorthcityreg@revenue.ie Tel: + 353 1 702 3056 |
| Limerick, Clare, Kerry, Cork | South West Registrations Unit PO Box 327 Churchfield Cork | eMail: swregistrations@revenue.ie Tel: 1890 368 378 |
| Galway, Mayo, Sligo, Leitrim, Roscommon, Donegal, Westmeath, Offaly, Louth, Cavan, Monaghan | Border Midlands West Registrations Unit Geata Na Cathrach Fairgreen Galway H91 W26K | eMail: bmwregistrations@revenue.ie Tel: 1890 216 216 |
| Carlow, Kilkenny, Kildare, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow | East & South East Region Central Registrations Government Offices Stradavoher Thurles Co. Tipperary E41 HE16 | eMail: esereg@revenue.ie Tel: 1890 240 424 |
| Dublin City Local Authority Area north of the River Liffey incl. Dublin 2 | Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1 | eMail: citycentrenorthcityreg@revenue.ie Tel: 1890 236 336 |
| Dublin South County Council Local Authority Area | Dublin South County Registrations Unit Plaza Complex Belgard Road Tallaght, Dublin 24 D24 T20T | eMail: southcountyreg@revenue.ie Tel: 1890 236 336 |
| Fingal County Council Local Authority Area | Fingal Registrations Unit Block D, Ashtown Gate Navan Road Dublin 15 D15 XKP4 | eMail: fingalreg@revenue.ie Tel: 1890 236 336 |
| Dublin City Local Authority Area south of the River Liffey excl. Dublin 2 | Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1 | eMail: dublinsouthcityreg@revenue.ie Tel: 1890 236 336 |
| Associates of existing LCD customers and companies involved in; a) Aircraft Leasing b) Insurance/ Re-insurance c) ICAV's (authorised funds) | Large Cases Division Registrations Unit Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37 | eMail: lcdregistrations@revenue.ie Tel: 1890 605 090 International callers + 353 1 702 3084 |