



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, Corporation Tax, for PAYE/PRSI (as an employer), VAT and/or Relevant Contracts Tax (RCT).

Agents acting on behalf of Companies which require registration for Corporation Tax, VAT, Employer's PAYE/PRSI and/or RCT should apply through www.ros.ie.

Individuals/Entities, other than companies and bodies listed at 5 below, requiring to register should complete Form TR1 or 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.

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.

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 address at which the business is carried on. A full list of Registration Units is at the end of this form.

Note: 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 (including Eircode) (Tax Adviser/Accountant address is not acceptable)

Phone (inc. area code)

Website

Mobile No.

Email

4. Registered Office Address * (including Eircode)

Phone (inc. 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

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 this country previously what reference numbers did it hold?

Corporation Tax															
Employer (PAYE/PRSI)															
Value Added Tax															
Relevant Contracts Tax (RCT)															

12. 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 27, page 4.

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

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

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

14. If the business will supply plastic bags to the customer insert in the box *

15. Directors, give the following information in relation to each director. If necessary, continue on a separate sheet. A minimum of two directors are required.

Name	Private Address	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"/>

16. Company Secretary, if this is one of the directors above the name will suffice.*

Name	Private Address	PPSN
		<input type="text"/>

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

Name	Private Address	Shareholding	PPSN
		<input type="text"/> - <input type="text"/> %	<input type="text"/>

18. 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) Email

Contact name for Advisor

Tax Adviser Identification Number (TAIN) Mobile No.

Client's Reference

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

VAT (i.e. VAT3's) RCT Employer PAYE/PRSI

19. 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.

20. 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

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

Part C

Registration for VAT

22. If the company is registering for VAT insert in the box and complete this part

23. Registration

- (a) State the date from which the company requires to register for VAT *
- (b) Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities) (insert 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)? **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)

24. Are you applying for the cash receipts basis of accounting for goods and services? (insert 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)

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

€

26. 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)

27. 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

Part D

Registration as an Employer for PAYE/PRSI

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

29. 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 *

30. What payroll and PAYE/PRSI record system will you use? (the relevant box)

(a) Computer System If you are using a computerised payroll package you should register for the Revenue On-Line service (ROS) at www.revenue.ie to receive electronic copies of Tax Credit Certificates and to file your P35 End of Year Return on-line.

(b) Other Manual System Wages books are available from Office Suppliers/Stationery Bookstores

31. 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 18.

Name

Address

Phone (inc. area code) Email

Tax Adviser Identification Number (TAIN) Mobile No.

Client's Reference

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 (☒ the relevant box): *

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

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

33. Date of commencement for RCT *

D	D	M	M	Y	Y	Y	Y
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34. 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?
State the Tax Advisor Identification Number (TAIN) of your agent, if applicable

Yes No

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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35. Have you previously registered with Revenue as a Principal?

Yes No

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

D	D	M	M	Y	Y	Y	Y
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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*

D	D	M	M	Y	Y	Y	Y
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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