

# **Online Services**

## **eRegistration FAQs**

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## **What is eRegistration?**

eRegistration is a Revenue online facility which enables customers and agents to manage their registrations and agent/client links.

## **Why should I use eRegistration?**

Registering on-line is faster, cheaper and more efficient than submitting a paper application to your district office.

## **What taxes can I register for through ROS?**

You may register for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax online, via ROS.

## **What taxes can I cease through ROS?**

You may cease Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax online, via ROS, provided an active registration exists for the tax in question.

## **What taxes can I re-register for through ROS?**

An individual may re-register a customer for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM) and Environmental Levy (Elevy), online via ROS.

VAT and RCT are excluded from online re-registration.

## **From which of my tax registrations may I remove an Agent link through ROS?**

An individual may remove associated Agent links for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax online, via ROS.

## **Can an Agent register a customer for a tax?**

An Agent may register a customer online for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax, online via ROS.

Where an Agent registers a customer for Income Tax, Corporation Tax, Environmental Levy (Elevy), Value Added Tax or Relevant Contracts Tax, the Agent will be automatically linked on Revenue records to the client for this tax. The agent will be required to upload a letter of authorisation, signed by the customer, before the request can be completed.

## **Can an Agent cease a tax registration for a customer?**

An Agent may cease Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax registrations online via ROS provided an active registration exists for the tax in question.

If not already linked to the registration in question, the Agent will be required to upload a letter of authorisation signed by the customer before the request can be completed. The Agent will be automatically linked on Revenue records to the customer for this tax.

## **Can an Agent re-register a ceased tax registration?**

An Agent may re-register a customer for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM) and Environmental Levy (Elevy), online via ROS.

Where an Agent re-registers a customer for Income Tax, Corporation Tax or Environmental Levy (Elevy), the Agent will be automatically linked on Revenue records to the client for this tax. The agent will be required to upload a letter of authorisation signed by the customer before the request can be completed.

## **Can an Agent remove a link to his/her client for a tax?**

An Agent may remove his/her link to a client online, via ROS, for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax.

## **Can an Agent link to an existing tax registration for a customer?**

An Agent may link to an existing tax registration for a customer online, via ROS, for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (Elevy), Value Added Tax and Relevant Contracts Tax. The Agent will be required to upload a letter of authorisation signed by the customer before the request can be completed.

## **Can an Agent register a new customer with Revenue?**

An Agent may register a customer with no previous Revenue record online, via ROS. The new customer must either be an individual with a valid PPS number or a resident company with a valid Company Registration Office number.

In the case of an individual, the new customer will be automatically registered for Income Tax, with the Agent linked to the Income Tax registration. In the case of a resident company, the new customer will be automatically registered for Corporation Tax with the Agent linked to the Corporation Tax registration.

When registering a new customer the Agent will be required to upload a letter of authorisation signed by the customer before the request can be completed.

## **When will items submitted via eRegistration be reflected on the Agent's client list?**

Confirmation of the registration status will normally be reflected within 2-3 days.

## **How do I register a business on-line?**

### **ROS Users:**

Agents can register businesses online by logging into ROS and selecting one of the options under the "Manage Tax Registrations" tab.

Individuals can register additional business taxes online by logging into ROS and selecting "Manage Tax Registrations" under the "Services" tab.

### **myAccount Users:**

You can register online by logging into your account and selecting "Tax Registrations".

## What services are available in eRegistration?

### Agents:

eRegistration will assist you in managing your client's business tax registrations/links online, by enabling you to:

- Register clients under various tax types (Income Tax, VAT, Employers PAYE/PRSI, RCT, E-Levy);
- Cancel / deregister clients under various tax types (Income Tax, VAT, Employers PAYE/PRSI, RCT, E-Levy);
- Re-register previously ceased tax clients (excl. VAT /RCT);
- Manage Agent-Client Links (register new links or cancel existing links);

The client concerned, individual or business is notified directly by Revenue of any eRegistration transaction resulting in the creation or cancellation of an agent link with that client.

### Individuals:

eRegistration will help you to manage your personal tax registrations online by enabling you to:

- Register for additional tax types;
- Cancel existing tax types;
- Re-register ceased tax-types (exc. VAT/RCT).

Note: These services are not available to associated companies/partnerships.

## Who cannot use eRegistration services?

In a small number of circumstances, eRegistration services may be restricted or unavailable to applicants. These limitations apply where:

- Individuals/Directors/Partners wish to register a new company/partnership, where an agent is not employed;
- An individual has 2 or more alpha characters in their PPSN e.g. 1234567AW or 1234567ASP;

- A Company director is non-resident;
- The transaction involves an Unincorporated Body/Non-Profit Organisation e.g. School, Board of Management, Sporting Body, Charity;
- A Receiver/Liquidator wishes to submit/amend a registration;
- An Executor wishes to submit/amend a registration;
- A Collection Agents wishes to submit/amend a registration;
- A Non-Assessable Spouse wishes to submit/amend a registration;
- A VAT/RCT Re-registration is required;
- An applicant is not registered for Revenue's Online Service [ROS] or myAccount service.

If your registration falls into any of the above categories, you will be required to complete a paper Registration application, and submit to your local Revenue district office.

## **What happens if an agent continues to submit paper registration applications?**

Where an agent continues to submit paper applications for registration services that can be completed on-line, those paper applications will be returned to the agent. This is in line with Revenue policy to promote electronic channels as the preferred method of conducting business with Revenue.

## **What happens if an agent submits an incomplete "Agent Link Notification"?**

Every care should be taken to ensure that the Agent Link Notification is completed correctly and in full prior to submission during the online registration process. In the event that an incomplete or incorrectly completed notification is submitted, Revenue may cancel the Agent Link without prior notice. Cancellation notices will issue to both the agent and the client, requiring the agent to resubmit the Agent Link in order to access their client's Revenue account.



## Registering a company using eRegistration – What address do I use?

**Business Address:** the address where the business is being carried on must be used where a business address is requested. The business address should reflect where the business is actually carried on, c/o addresses are not acceptable.

**Official Address:** When registering a company, the official address used must correspond to the Companies Registration Office (CRO) records.

## Directors - What NACE Code do I use?

When registering a director of a company, the NACE code 9806 – Schedule E Director Only should be used where PAYE / directorship is the only source of income. Otherwise the NACE code should indicate the main source of self-employed income.

## I am a PAYE employee – How do I register for Income Tax?

You can register for Income Tax by registering for/ logging in to Revenue's myAccount service, and selecting Tax Registration.

Revenue's myAccount / ROS services provide the quickest, most efficient way to deal with your tax affairs

## Can I change my own / my clients contact details online?

The facility to change an email address is available through ROS, however if you wish to change an address or phone number you will need to advise the local Revenue district office by phone/email/letter.

## PAYE-Ind/PAYE-Emp?

**Agents:** Please note that if your client is already registered for PAYE, they are considered to be an existing Revenue customer.

In such cases, you should apply to register the client for any additional tax types using their PPSN, existing tax type i.e. PAYE-Ind, and name under the "Manage Client Registrations" tab in the Agent Services screen.

Please note that under the Client Registrations menu:

PAYE-Ind refers to PAYE Employees/individuals, PAYE-EMP refers to Employers **only**.

## How will I know if my application was received?

Immediately after you have signed and submitted the application, you will receive an electronic notification of the status of your application.

In the event that an eRegistration application has failed, a failure reason will be given and this will be notified on the acknowledgement screen and in your/ your client's ROS Inbox.

## When/Where do I get confirmation of my application?

Confirmation of your registration status will normally be updated to your ROS profile within 2-3 days.

## Common Error Messages/Trouble Shooting

Error Message	Possible Solution
"Registration number not valid for this tax type"	Incorrect tax type may be selected. Ensure the tax type selected is the existing tax type not the intended tax type. PAYE-Emp selected instead of PAYE-Ind for existing PAYE employee/individual. Incorrect registration number used.
"Name entered does not match Revenue records. Please consult with your client"	Name entered does not correspond with registration number used. Confirm the correct name/number.
"Registration is currently unavailable for the PPS number supplied"	May already be registered for tax with Revenue (e.g. PAYE). If so please select the first option under "Manage Tax Registrations". Number may be proper to a non-assessable spouse – Paper application is required

## I am experiencing issues logging into ROS. What should I do?

For issues of a technical nature please refer to the Something's Not Working section on the ROS Help Centre or contact the ROS Helpdesk at 1890 201 106 (international 00353 1 702 3052), or email [roshelp@revenue.ie](mailto:roshelp@revenue.ie)

## Do I need to register for tax?

If you are in any doubt as to your obligations to register, please contact your local Revenue district office