



EMPLOYER (PAYE / PRSI) TAX REGISTRATION FORM

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This form can only be used by PAYE Employees who require registration as an Employer, or Foreign Companies that are already registered for Corporation Tax and now require registration as an Employer.

This form should **not** be used by:

- Self-Employed persons who should register as an Employer through their ROS account.
- PAYE Employees who require registration for Income Tax should apply through Revenue's **myAccount**. Partnerships, Receivers, Liquidators, Trusts, Unincorporated Bodies and Non-Resident Individuals should apply using the TR1 / TR1(FT) form which is available to download from **www.revenue.ie**.
- 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**.

Agents acting on behalf of Companies which require registration for Corporation Tax, VAT, Employer's PAYE / PRSI and / or RCT should apply through Revenue On-line Service (ROS) at www.revenue.ie. Irish Companies without an Agent and Foreign Companies should apply using the TR2 / TR2(FT) form which is available to download from www.revenue.ie.

Complete ALL parts of this form in BLOCK LETTERS, * denotes a required field, sign the declaration on page 2 and return it to the appropriate Registration Unit. Registration Units details are available on page 3.

Without accurate information the registration will be delayed and / or you may experience delays in receipt of Returns and other information.

General Details

1. State the full name of 'person' or company to be registered

2. In the case of an individual state your PPSN

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3. (a) What is your main business or activity,
or

(b) If registration is required for domestic reasons,
e.g. hiring a childminder / carer / housekeeper
or sub-teacher, indicate the reason here.

4. If already registered for other taxes, state reference number as applicable:

Income Tax (IT)

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Corporation Tax (CT)

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Valued Added Tax (VAT)

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5. Private / Official Address*

Eircode

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Phone No. (incl. Local
Area Code)*

Mobile No.

E-Mail

6. Business Address*

Eircode

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Phone No. (incl. Local
Area Code)*

Mobile No.

E-Mail

7. Date of commencement of first employee*

DD/MM/YYYY

8. What payroll and PAYE / PRSI record system will you use? ☒ Computer System ☐

Other Manual System ☐

Please specify what payroll and record system you will use:

As an employer you are obliged to report your employees' payroll information to Revenue in real time. To do this, you will need a ROS digital certificate. Further information on registering for ROS can be found at **www.revenue.ie**.

9. If correspondence relating to PAYE / PRSI is being dealt with by an agent, (tick ☒ the box) ☐ and give the following details.

Name, Address of Agent*

Eircode

Phone No. (incl. Local Area Code)*

Tax Advisor Identification No. (TAIN)

Mobile No.

Client's Reference*

10. If you want to have your tax affairs dealt with in Irish, tick ☒ the box

Declaration: This must be made before you can be registered for tax

I declare that the particulars supplied by me in this application are true in every respect.

Forename

BLOCK LETTERS

Surname

BLOCK LETTERS

Signature

Date

DD/MM/YYYY

Capacity (Individual, Secretary, Director, Trustee, Partner, etc.)

Phone No. (incl. Local Area Code) of the Signee

Additional Information

The following areas will provide additional information on the taxation aspects of running a business. They are available at **www.revenue.ie** (available 24 hours a day) or **01 738 3675**.

Employer's Guide to PAYE

Code of Practice for Determining Employment or Self-Employment Status of Individuals

Further queries should be submitted through **MyEnquiries** on **www.revenue.ie** or alternatively, to your local Revenue office or the National Employer Helpline at **01 738 3638**.

If you want information on payment options, including Direct Debit, contact the Collector-General at **01 738 3663**.

Revenue On-Line Service (ROS) Save time - File On-Line

Once registered, you can access your tax details and file returns on-line using Revenue On-Line Service (ROS).

ROS is available 24 hours a day, 365 days a year. It is easy, instant and secure.

For further details on ROS, visit Revenue's website at **www.revenue.ie** or call the ROS Helpdesk at **01 738 3699**.

| Details | Address | Contact Details |
|---|---|---|
| Associates of existing LCD customers | Office of the Revenue Commissioners Large Corporates Division Anne Street Wexford Y35 E29K | eMail: largecasesdiv@revenue.ie Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637 |
| High Wealth & Financial Services Division for; a) Financial institutions (other than Credit Unions) b) Stockbroking firms c) Investment Funds regulated by the Central Bank of Ireland d) Real Estate Investment Trusts e) IDA-supported companies (over 300 employees), f) Aircraft Leasing Entities, g) Insurance / Re-insurance Entities, h) ICAVs (Authorised Funds) i) Debt Securitisation Entities j) Remote Bookmakers | Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K. | eMail: HWFSDiv@revenue.ie |
| All other customers and companies | Business Registrations Office of the Revenue Commissioners P.O. Box 1 Wexford | eMail: businesstaxesregistrations@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630 |

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.