



# EMPLOYER (PAYE / PRSI) TAX REGISTRATION FORM

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Reg**

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 and return it to your Revenue District Office, details of which are available on **www.revenue.ie/contact**.

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 (Incl. Eircode)\*

Phone No. (Incl. Local Area Code)\*

Mobile No.

E-Mail

6. Business Address (Incl. Eircode)\*

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

If you are using a computerised payroll package you should register for the Revenue On-line Service (ROS) at [www.revenue.ie](http://www.revenue.ie). 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](http://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 (Incl. Eircode) of Agent\*

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

Surname

Signature

Date

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

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

## Additional Information

The following leaflets will provide additional information on the taxation aspects of running a business. They are available at [www.revenue.ie](http://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

Employers Guide to operating PAYE and PRSI for certain benefits

Further queries should be submitted through **MyEnquiries** on [www.revenue.ie](http://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](http://www.revenue.ie) or call the ROS Helpdesk at **01 738 3699**.

Revenue's data protection policy and information are available on the Revenue website.

| <b>Business address</b>  | <b>Registration Unit</b>  | <b>Contact Details</b>   |
|--|---|--|
| No Physical Presence in the State  | Business Registrations South<br>Office of The Revenue Commissioners<br>P.O. Box 1<br>Wexford  | eMail:<br>regsouth@revenue.ie<br>Tel: 01 738 3630 or from outside<br>Ireland + 353 1 738 3630      |
| Carlow, Clare, Cork, Kerry, Kildare, Kilkenny, Laois, Limerick, Tipperary, Waterford, Wexford, Wicklow.  | Business Registrations South<br>Office of The Revenue Commissioners<br>P.O. Box 1<br>Wexford  | eMail:<br>regsouth@revenue.ie<br>Tel: 01 738 3630 or from outside<br>Ireland + 353 1 738 3630      |
| Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Westmeath.  | Business Registrations North<br>Office of The Revenue Commissioners<br>P.O. Box 1<br>Wexford  | eMail:<br>regnorth@revenue.ie<br>Tel: 01 738 3630 or from outside<br>Ireland + 353 1 738 3630      |
| Dublin City and County   | Dublin Registration Unit<br>Office of The Revenue Commissioners<br>P.O. Box 1<br>Wexford  | eMail:<br>dublinreg@revenue.ie<br>Tel: 01 738 3630 or from outside<br>Ireland + 353 1 738 3630     |
| Associates of existing LCD customers and companies involved in:<br>a) Aircraft Leasing<br>b) Insurance/ Re-insurance<br>c) ICAV's (Authorised Funds)<br>d) Debt Securitisation | Large Cases Division Registrations Unit<br>Office of the Revenue Commissioners<br>Ballagh House<br>73/79 Lower Mount Street<br>Dublin 2<br>D02 PX37 | eMail:<br>largecasesdiv@revenue.ie<br>Tel: 01 738 3637 or from outside<br>Ireland + 353 1 738 3637 |

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](http://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.