TAX REGISTRATION
FOR NON-RESIDENT INDIVIDUALS, PARTNERSHIPS, TRUSTS
OR UNINCORPORATED BODIES REGISTERING FOR TAX IN IRELAND

This form may be used by:
– A non-resident individual, complete parts A1, A3.
– A non-resident partnership, trust or unincorporated body, complete parts A2, A3.

It should not be used by:
– PAYE Employees taking up employment for the first time - use the Jobs & Pensions service. To use this service the employee must first register for a myaccount on www.revenue.ie,
– A non-resident body whose sole aim is to receive a registration number to obtain a grant / tax clearance certificate - use Form TC1 available on the website,
– A non-resident body etc. Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

Complete this form in BLOCK LETTERS, note that * 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 appropriate Registration Unit. Registration Units details are available 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  Individual Details

**A1 Individuals** - Give the following information of the person who is to be registered and then complete Section A3

1. Forename *
2. Surname *
3. Gender *
   - Male
   - Female
4. Nationality *
5. Date of Birth *
   - Male
   - Female
6. Private Address *
   - (Incl. Eircode where applicable)
7. PPSN *
   (for information on how to obtain a Personal Public Service Number (PPSN) refer to www.gov.ie)
8. Phone No. *
   - (Incl. Local Area Code)
eMail
9. Garda National Immigration Bureau Number (GNIB) / Irish Residence Permit (IRP) Number*
10. Immigration Stamp Number *
11. Civil Status
   - Single
   - Divorced
   - Widowed
   - Married
   - A former Civil Partner
   - A Surviving Civil Partner
   - In a Civil Partnership
   - Married but living apart
   - In a Civil Partnership but living apart
12. If married or in civil partnership state the following details in respect of your spouse or civil partner:
   - Forename *
   - Surname *
   - PPSN *
   - or if PPSN not known
     - Pre-marriage or Pre-Civil Partnership surname
     - Date of Birth

**A2 Trusts / Partnerships** - Give the following information of the body who is to be registered and then complete Section A3

13. Name of the Body to be registered *
14. Responsible Person *
   (Chairperson or secretary of the group, or precedent partner in the case of a partnership)
   (a) Name
   (b) Address (Incl. Eircode)
   (c) Responsible Person’s Phone No.
      (Incl. Local Area Code)
Part A continued

General details of Partnerships, Trusts or Other Bodies

15. If previously registered for any tax in Ireland state the reference number used *

16. (a) % sales anticipated online
   (b) Website Address,

17. Partnership, Trust or Other Body * (a minimum of two officers, is required)
   Give the following information in respect of all partners, trustees or other officers. Under ‘Capacity’, state whether
   acting precedent partner, partner, trustee, treasurer, etc. If necessary continue on a separate sheet.

<table>
<thead>
<tr>
<th>Name</th>
<th>Private Address (Incl. Eircode)</th>
<th>Capacity</th>
<th>Irish Tax Reference Number</th>
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A3 Business / Activity Details

18. If trading under a business name, state Trading Name

19. Legal Format *
   Sole Trader  Partnership  Other  Specify

20. Business Address (Incl. Eircode) (if different to private address) (tax advisor / accountant address is not acceptable)

<table>
<thead>
<tr>
<th>Business Address (Incl. Eircode)</th>
<th>Phone No. (Incl. Local Area Code)</th>
<th>Website address</th>
<th>Mobile Phone No.</th>
<th>eMail</th>
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21. Type of business / activity *
   (a) Is the business: mainly retail  mainly wholesale  mainly manufacturing
   building & construction  forestry / meat processing  service and other

   (b) Describe the business conducted in as much detail as possible. Give a precise description such as ‘newsagent’,
   ‘clothing manufacturer’, ‘property letting’, ‘dairy farmer’, ‘investment income’, etc. Do not use general terms such as

If the application is a property-related activity you may also need to complete Panel 43.

22. 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)

23. If the business will supply plastic bags to it’s customers, insert ☐ in the box *

24. When did the business or activity commence? *

25. To what date will annual accounts be made up? *

26. State the expected turnover in the next twelve months *

27. Tax Advisor Details - Give the following details of your accountant or tax advisor, if any, who will prepare the accounts and
    tax returns of the business.

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<tr>
<th>Name</th>
<th>Phone No. (Incl. Local Area Code)</th>
<th>eMail</th>
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<th>Address (Incl. Eircode)</th>
<th>Mobile phone No.</th>
<th>Client’s Reference</th>
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<th>Tax Advisor Identification Number (TAIN)</th>
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28. If correspondence relating to the following is being dealt with by the accountant or tax advisor insert ☐ in the relevant box

VAT (i.e. VAT3’s) ☐ IT ☐ RCT ☐ Employer PAYE / PRSI ☐

29. If you rent your business premises in Ireland, state:

(a) Name of landlord

(b) Private address of landlord
   (not an estate agent or rent collector)

(c) The amount of rent paid per week month year (☐ the frequency) €

(d) The date on which you started paying the rent

(e) The length of the agreed rental / lease period.

(f) Tax reference number of landlord

Part B  Registration for Income Tax (non-PAYE)

30. Insert ☐ in this box if you are registering for Income Tax

31. Indicate your main source of income in Ireland *

   Trade ☐ Salary & Pension ☐ Rental Income ☐ Investment Income ☐ Other Specify

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

   a place of management ☐ an office or site office ☐ a factory or workshop ☐
   a person to negotiate contracts on your behalf ☐
   contracts on your behalf ☐
   a building site or construction or installation project lasting more than six months

Part C  Registration for VAT

32. Insert ☐ in this box if you are registering for VAT

33. Registration

   (a) State the date from which you require to register for VAT *
   (Election cases may only register from the current VAT period)

   (b) Is registration being sought only in respect of European Union (EU) acquisitions? ☐ Yes ☐ No
   (This applies only to farmers and non-taxable entities)

   (c) Are you registering because you wish to elect to be a taxable person
   (although not obliged by law to be registered)? * ☐ Yes ☐ No
   Note: The option to elect to register is not available to receivers.

   (d) Provide a detailed description of your Vatable activity in Ireland

34. Please provide a copy of the contract / service agreement (where applicable) - details to include:

   (i) Name and address of the contractor / service provider

   (ii) Location of supply of goods and services

   (iii) Duration of the contract / service provider

   (iv) Value of the contract / service provider

   Please provide these details on a separate sheet where there is no formal contract.

35. Are you applying for the cash receipts basis of accounting for goods and services? ☐ Yes ☐ No
   If your answer is ‘Yes’, is this because:

   (a) expected annual turnover will be less than €2,000,000

   (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

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

37. State the VAT number(s) in other Member State(s) *
39. Intra Community Activity*

You should answer “Yes” to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.

(a) Do you intend to supply goods to other EU member states?  
Yes  
No

(b) Do you intend to supply services to other EU member states?  
Yes  
No

(c) Do you intend to acquire goods from other EU member states?  
Yes  
No

(d) Do you intend to acquire services from other EU member states?  
Yes  
No

40. Intra Community Activity Information

If you have answered Yes to any of the questions in 39 above please provide the following mandatory information:

Who are your customers?  
Businesses  
Both  
Private Individuals

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

What are the transport arrangements for making supplies of goods outside the State?

What documentation will be sought to prove that goods supplied outside the State, leave the State?

How do you intend to make supplies to your customers?  
Direct Sales  
Via an Intermediary / Third Party  
Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

41. VIES (VAT Information Exchange System) information.

If you have answered Yes to question 39 (a) or 39 (b) above, in relation to the supply of goods and / or services to other EU Member States you are indicating that you will be an intra-EU supplier.

You will be required to submit mandatory VIES returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

(a) What is your estimated annual supply of goods and / or services?

Less than €635,000  
Between €635,000 and €1m  
Between €1m and €10m  
Greater than €10m

(b) Will you exceed €50,000 per quarter in supply of goods?  
Yes  
No
Part C continued

42. State the bank or building society account to which refunds should be made:

Bank/Building Society
Branch Address
IBAN (Max. 34 characters)
BIC (Max. 11 characters)

43. 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) A signed statement from you / your client confirming that the property in question will be purchased and / or developed and will be disposed of or used in a manner which will give rise to a VAT liability, e.g. by sale of the property or by exercising the Landlord’s ‘option to tax’. Note: In the case of a Partnership, Trust or Unincorporated Body, the statement should be signed by the precedent acting partner or the the responsible person (Chairperson or Secretary)

44. Postponed Accounting for VAT

Do you intend to import goods from outside the EU?

Yes ☐ No ☐

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports?

Yes ☐ No ☐

If Yes, please provide the following details as applicable:

• Details of the type, volume and value of goods to be imported from outside the EU

• Details of the suppliers of such goods being imported and the terms of such supply. The terms of supply should clearly demonstrate who the importer / accountable person is

• Who are your customers?

  Private Individuals ☐ Businesses ☐ Both ☐

  Please provide details

• Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included.

• Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address, etc.

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. If the requested documentation or proofs are not submitted within the timeframe, access to Postponed Accounting will not be granted.

VAT applicants who wish to be considered for Postponed Accounting must first hold a Customs & Excise registration.
### Part D  Registration as an Employer for PAYE / PRSI

45. Are you registering as an employer for PAYE / PRSI (insert ☒ in the box)  

| Yes ☐ | No ☐ |

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

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).

46. 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 Ireland?  

If ‘Yes’, you must register as an employer in the State.

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

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

(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) If 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 27.

| Name | Phone No.  
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### 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](http://www.revenue.ie).

47. Are you applying to register as a: *  

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

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

48. Date of commencement for RCT *  

49. If you are a sub-contractor, please provide the following details, in relation to your contract in Ireland:

| (a) Principal contractor’s name and Irish registration number |
| (b) Contract notification ID number (available from your principal contractor) |
| (c) Site Identification Number |
| (d) What is the duration of the contract?  

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

| (e) What is the commencement date of the contract?  

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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

<table>
<thead>
<tr>
<th>NAME *</th>
<th>SIGNATURE *</th>
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<tr>
<td>CAPACITY *</td>
<td>DATE *</td>
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(Individual, Secretary, Precedent Partner, Trustee, etc.)

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

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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 online. See more on **Mandatory e-filing** on our website.

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

Please submit this form to the appropriate Registration Unit, see Details below.

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<th>Details</th>
<th>Address</th>
<th>Contact Details</th>
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| Associates of existing LCD customers and companies involved in:  
a) Financial institutions (other than credit unions)  
b) Debt Securitisation  
c) Stockbroking firms  
d) Aircraft Leasing  
e) Insurance / Re-insurance  
f) An Investment Fund regulated by the Central Bank of Ireland  
g) Real Estate Investment Trust  
h) An IDA supported company (over 300 employees) | Large Corporates Division Registration Unit  
Office of the Revenue Commissioners  
Ballaugh House  
73/79 Lower Mount Street  
Dublin 2  
D02 PX37 | eMail: largecasesdiv@revenue.ie  
Tel: 01 738 3637  
or from outside Ireland  
+ 353 1 738 3637 |

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. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy page** on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

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.