



TAX REGISTRATION

TR1(FT)

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

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 *	<input type="text"/>
14. Responsible Person * (Chairperson or secretary of the group, or precedent partner in the case of a partnership)	
(a) Name	<input type="text"/>
(b) Address	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	Eircode <input type="text"/>
(c) Responsible Person's Phone No. (Incl. Local Area Code)	<input type="text"/>

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.

Name	Private Address (Incl. Eircode)	Capacity	Irish Tax Reference Number
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (if different to private address) (tax advisor / accountant address is not acceptable)

<input type="text"/>	Phone No. (Incl. Local Area Code)	<input type="text"/>
<input type="text"/>	Website address	<input type="text"/>
<input type="text"/>	Mobile Phone No.	<input type="text"/>
Eircode <input type="text"/>	eMail	<input type="text"/>

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 'shopkeeper', 'manufacturer', 'computers', 'consultant', etc.

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.

Name	<input type="text"/>	Phone No. (Incl. Local Area Code)	<input type="text"/>
Address (Incl. Eircode)	<input type="text"/>	eMail	<input type="text"/>
	<input type="text"/>	Mobile phone No.	<input type="text"/>
Tax Advisor Identification Number (TAIN)	<input type="text"/>	Client's Reference	<input type="text"/>

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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---
- (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 <input type="checkbox"/>	Salary & Pension <input type="checkbox"/>	Rental Income <input type="checkbox"/>	Investment Income <input type="checkbox"/>
Other <input type="checkbox"/>	Specify <input style="width: 100%;" type="text"/>		

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 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)	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px;">D</td><td style="width: 20px;">D</td><td style="width: 20px;">M</td><td style="width: 20px;">M</td><td style="width: 20px;">Y</td><td style="width: 20px;">Y</td><td style="width: 20px;">Y</td><td style="width: 20px;">Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		
(b) Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities)	Yes <input type="checkbox"/> No <input type="checkbox"/>								
(c) Are you registering because you wish to elect to be a taxable person (although not obliged by law to be registered)? * Note: The option to elect to register is not available to receivers.	Yes <input type="checkbox"/> No <input type="checkbox"/>								
(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	(a) <input type="checkbox"/> (<input checked="" type="checkbox"/> either
(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) <input type="checkbox"/> (a) or (b) as appropriate)

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) *

38. Will your business engage in the supply of goods and / or services? Yes No

If your answer is 'Yes':

(a) the appropriate box and provide a brief description Goods Services Both

(b) State the storage and distribution address in Ireland for goods?

(c) State the courier or delivery service provider(s) for sales.

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? Private Individuals Businesses Both

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

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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(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.

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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

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.

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?

Yes No

If 'Yes', you **must register** as an employer in the State.

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

Yes No

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

Yes No

(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	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(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. (Incl. Local Area Code)

Address (Incl. Eircode)

eMail

Mobile Phone No.

Tax Advisor Identification Number (TAIN)

Client's Reference

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

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 *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

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?

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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Part F

Registration for Capital Gains Tax (CGT)

50. If you are registering for Capital Gains Tax insert in the box

51. State the date from which you require to register for Capital Gains Tax

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

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 *

DATE *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(Individual, Secretary, Precedent Partner, Trustee, etc.)

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

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing online 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.

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. 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. 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.