



TAX REGISTRATION

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

TR1

This form can be used by:

- Individuals who require registration for Income Tax, VAT, Employer's PAYE / PRSI, Relevant Contracts Tax (RCT) and / or Capital Gains Tax (CGT) complete parts A(1), A(3) and B, C, D, E, and / or F as appropriate. Individuals who require registration for Income Tax only - use eRegistration service. To use this service you must first be registered for myAccount on **www.revenue.ie**.
- A Partnership, Trust, Unincorporated Body and Sporting Body - complete parts A(2), A(3) and B, C, D, E and / or F as appropriate to register for, Income Tax, VAT, as an employer for PAYE / PRSI, RCT and / or CGT.

Agents acting on behalf of Individuals / other entities which require registration for Income Tax, VAT, Employer's PAYE / PRSI and / or RCT must apply through Revenue Online Services (ROS) at www.revenue.ie.

Note: If you are completing Part A2 and / or C of this form, on registration, you will be required to make payments and returns by electronic means using ROS. Details of ROS and the returns and related tax liabilities that must be paid and filed electronically are available on **www.revenue.ie**.

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**,
- Companies - use ROS where represented by an Agent or otherwise use Form TR2,
- Liquidators, Receivers and Unincorporated Bodies - use ROS where represented by an Agent,
- 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 voluntary non-profit making organisation - use Registration Form TR3 - Non-Profit Making Organisations available on the website,
- Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

Complete this form in BLOCK LETTERS, * 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"/>		
(for information on how to obtain a Personal Public Service Number (PPSN) refer to www.gov.ie)		Eircode	<input type="text"/>
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	Married <input type="checkbox"/> Single <input type="checkbox"/> In a Civil Partnership <input type="checkbox"/>	A former Civil Partner <input type="checkbox"/> Divorced <input type="checkbox"/> Married but living apart <input type="checkbox"/>	A Surviving Civil Partner <input type="checkbox"/> Widowed <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"/>			

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

A2 Partnership, Trust or Unincorporated Body - Give the following information of the body who is to be registered and then complete Section A3**14. Name of the Body to be registered ***

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

15. Responsible Person *

(Chairperson or secretary of the group, or precedent partner in the case of a partnership)

(a) Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Address

Eircode

(c) Phone No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

16. If previously registered state tax no. used

--	--	--	--	--	--	--	--	--	--

17. Partnership, Trust or Other Body (a minimum of 2 partners are 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	PPSN	Shareholding

A3 Business Details**18. Where applicable, state Registration Number of entity prior to Administration / Liquidation / Receivership of company / Individual / Partnership on whose behalf you act**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

19. If trading under a business name, state Trading as

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

20. (a) % sales anticipated online

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Website Address,

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

21. Legal Format (X the appropriate box)Sole Trader ☐Partnership ☐Other ☐

Specify

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

Eircode

Phone No. *

Website address

Mobile Phone No.

eMail

23. Type of business***(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 46

36. If you are registering for VAT insert ☐ in the box and complete this part

☐

37. Registration

(a) State the date from which you require to register for VAT *

(If you are electing to register for VAT you may only register from the current VAT period)

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) (insert ☐ in the appropriate box)

Yes ☐

No ☐

(c) Are you registering because *

(i) your **turnover exceeds** the **limits** prescribed by law for registration? (i) ☐

Note: If you have not commenced business to date or your turnover has not reached the threshold for registration your application will be treated as an elect to register case. **Or**

(ii) 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. Or** (ii) ☐

(☒ either (i), (ii) or (iii) as appropriate)

(iii) you are in receipt of business-to-business services where the reverse charge to VAT applies? Attach a copy of the invoice if this is the case. (iii) ☐

38. Are you applying for cash receipts basis of accounting for goods and services? (☐ the appropriate box)

Yes ☐

No ☐

If your answer is 'Yes', is this because

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

(☒ either (a), or (b) as appropriate)

(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) ☐

39. 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.

40. State your turnover from the supply of taxable goods and services from 1st January in the current year to date of application

Goods €

Services €

Total €

41. State your turnover from the supply of taxable goods and services in the previous calendar year from 1st January to 31st December

Goods €

Services €

Total €

42. 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 ☐

43. Intra Community Activity Information

If you have answered Yes to **any** of the questions in 42 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.

44. VIES (VAT Information Exchange System) information.

If you have answered Yes to question 42 (a) or 42 (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 ☐

45. State your bank or building society account to which refunds can be made:

Bank / Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

46. 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'.

In the case of a Partnership, Trust or Unincorporated Body, the statement should be signed by the precedent acting partner or the responsible person (Chairperson or Secretary).

47. 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 ☐ Business ☐ 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.

48. If you are registering as an employer for PAYE / PRSI insert ☒ in the box and complete this part ☐

49. Persons Engaged

(a) How many **employees** are: **Full time** - usually working 30 hours or more per week?

Part time - usually working less than 30 hours per week?

(b) State the date your first employee commenced or will commence in your employment *

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

50. 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**.

51. Correspondence on PAYE / PRSI

If correspondence relating to PAYE / PRSI is being dealt with by an agent, ☒ this box ☐ and give the following details if different from Panel 29.

Name *

Phone No.*

Address

(Incl. Eircode)

(Incl. Local Area Code)

eMail

Mobile Phone No.

Tax Advisor Identification
Number (TAIN)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

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

52. Are you applying to register as a (☒ the appropriate box): *

(a) Principal only ☐

(b) Principal & Subcontractor ☐

(c) Subcontractor only ☐

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

53. Date of commencement for RCT *

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

54. If you are a Principal Contractor have you registered for ROS, or have you an agent willing to carry out all RCT functions who is registered for ROS?

Yes ☐

No ☐

State the Tax Advisor Identification Number (TAIN) of your agent, if applicable

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

55. Have you previously registered with Revenue as a Principal?

Yes ☐

No ☐

56. If so, state the date you last ceased to be a Principal

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

Part F

Registration for Capital Gains Tax (CGT)

57. If you are registering for Capital Gains Tax insert ☒ in the box ☐

58. 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*

SIGNATURE*

(in BLOCK LETTERS)

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.