



# TAX REGISTRATION

## FOR NON-RESIDENT COMPANIES REGISTERING FOR TAX IN IRELAND

# TR2 (FT)

**This form can be used to register a non-resident limited company for Corporation Tax, Income Tax, PAYE / PRSI (as an employer), VAT and / or Relevant Contracts Tax (RCT).**

Non-resident persons, other than companies requiring to register in Ireland should complete Form TR1(FT). 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](http://www.revenue.ie).

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 Registration Unit appropriate to the Business Address of the company. A full list of Registration Units is provided 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 General Details

1. State the full name of the company as it is registered under the Companies' Acts \*
2. If trading under a business name, state \*
3. The country of incorporation \*
4. Date of incorporation
5. Company's registered number \*
6. VAT registered number in country of establishment \*
7. The address of the company in country of establishment \*
8. State business address in Ireland (Incl. Eircode)\* (tax advisor / accountant address is not acceptable)
- Business website address
- Business Phone (Incl. Local Area Code)\*
- Business Mobile No.
9. Legal format
 

E.C. (branch Disclosures) Regulations 1993	Branch of Foreign Company <input type="checkbox"/>	Branch Number <input style="width: 100%;" type="text"/>
	Other <input type="checkbox"/>	Specify <input style="width: 100%;" type="text"/>
10. For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement please state if you have any of the following in the Republic of Ireland. Insert  in the box(es) as appropriate:
 

<input type="checkbox"/> a place of management	<input type="checkbox"/> a branch	<input type="checkbox"/> an office or site office
<input type="checkbox"/> a factory or workshop	<input type="checkbox"/> a person to negotiate contracts on your behalf	<input type="checkbox"/> a building site or construction or installation project lasting more than six months
11. To what date will annual accounts be made up?
12. Address (Incl. Eircode) in this State where the company's books and records can be produced for inspection by Revenue Officials \*
13. If the business address (Incl. Eircode) in Ireland is rented please state \*
 

(a) Name and private address (Incl. Eircode) of landlord (not an estate agent or rent collector) <input style="width: 100%;" type="text"/>	
(b) The amount of rent paid per: week <input type="checkbox"/> month <input type="checkbox"/> year <input type="checkbox"/> ( <input checked="" type="checkbox"/> the frequency)	€ <input style="width: 100%;" type="text"/>
(c) The date the company started paying rent	<input style="width: 100%; text-align: center;" type="text" value="D D M M Y Y Y Y"/>
(d) The length of the agreed rental / lease period	<input style="width: 100%;" type="text"/>



**22. (a) Advisor Details**, give the following details of the company's accountant or tax advisor, if any, who will prepare the accounts and tax returns of the company.

Name

Address (Incl. Eircode)

Phone No. (Incl. Local Area Code)

Tax Advisor Identification Number (TAIN)

Contact Person

Mobile No.

Client's Ref

Email

**22. (b) 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)

RCT

CT

Employer PAYE / PRSI

IT

**Part B Registration for Corporation Tax**

**23. (a) Insert  in this box if you are registering for Corporation Tax**

**(b) Insert  in this box if you are registering for Income Tax**

**(c) State the date the company commenced to trade in the State \***

**24. (a) Does the company have a permanent establishment in the State? \*** Yes  No   
(Building site or construction or installation project lasting more than six months)

**(b) If Yes, state the address (Incl. Eircode)**

**Part C Registration for VAT**

**25. Insert  in this box if you are registering for VAT**

**26. (a) State the date from which the company requires to register for VAT \***   
(If you are electing to register for VAT you may only register from the current VAT period)

**(b) Are you registering the company because you wish to elect it 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.**

**(c) Provide a detailed description of your Vatable activity in the Republic of Ireland**

**27. 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) your expected annual turnover will be less than €2,000,000 (net of VAT)?

or (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?

insert  in either (a) or (b) as appropriate

**28. Provide copy of contract \* - details to include**

(a) Name and address (Incl. Eircode) of contractor

(b) Registration Number of contractor.

(c) Location of supply of goods or services

(d) Duration of contract €

(e) Value of contract

**29. 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.

**30. 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

**31. Intra Community Activity Information**

If you have answered Yes to any of the questions in 30 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.

**32. VIES (VAT Information Exchange System) information.**

If you have answered Yes to question 30 (a) or 30 (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

**33. 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)

**34. If you acquired the business from a previous owner, state**

(i) The name and current address of the person from whom you acquired it

(ii) The VAT / registered number of that person

**Part D****Registration as an Employer for PAYE / PRSI****35. Are you registering as an employer for PAYE / PRSI?**Yes  No 

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

D	D	M	M	Y	Y	Y	Y
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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 [www.revenue.ie](http://www.revenue.ie).

**36. 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 the Republic of 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 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
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**Correspondence on PAYE / PRSI**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 22.Name Address (Incl. Eircode)\* Tax Advisor Identification Number (TAIN) Phone No.   
(Incl. Local area code)E-mail Mobile No. Client's Ref **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)

**37. 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.

**38. Date of commencement for RCT \***

D	D	M	M	Y	Y	Y	Y
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**39. If you are a subcontractor, please provide the following details in relation to your contract in Ireland**

(a) Principal Contractor's name

and Republic of Ireland tax registration number

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(b) Contract notification ID number (available from your Principal Contractor)

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(c) Site Identification Number

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(d) What is the duration of the contract?

**Declaration***This must be made in every case before you can be registered for any tax***I declare that 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
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(To be signed by the Company Secretary or other authorised officer)

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

If you require further information on taxation in Ireland, please visit [www.revenue.ie](http://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 on line. 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 Registration Unit appropriate to the Business Address:  
(not tax advisor / accountant's address)

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