

RELEVANT CONTRACTS TAX QUESTIONNAIRE



To be completed by non-resident sub-contractor in respect of each contract entered into with a principal contractor.

All sections of the questionnaire must be completed. Failure to provide the relevant information will lead to a delay in processing your claim.

With regard to ongoing contracts, a copy of the original Questionnaire can be submitted with all follow on Payment Notifications (PNs). Details of these Payment Notifications (PNs) as per Question 3 should be furnished on a separate sheet.

Please read the notes on Page 3/4 before completing this form

Please answer all of the following questions:

1.

Name of Claimant:

Trading Name:

Irish Tax No.:

Address:

2.

Contact Details

Name & Address of Principal Contractor:

Irish Tax No.: **Date of Contract:** / /

Value of Contract: € **Commencement Date:** / /

Completion Date: / /

Please state precise nature of work carried out in this contract:

3.

Full address of Site in respect of the above contract	Commencement Date	Completion Date	Number of Days on Site	Payment Notification (PN)	Amount of PN €

If there is insufficient space, details of further PNs can be provided on a separate sheet.

4.

Were any materials supplied by the subcontractor during the course of the contract? **Yes** **No**

If yes, please give details of materials supplied:

What is the approximate percentage/value of the materials supplied in respect of the overall contract? €

5. For the purpose of determining Permanent Establishment under the terms of the Ireland/ Double Taxation Agreement,

Please confirm if you have in the Republic of Ireland:

- | | Yes | No |
|---|--------------------------|--------------------------|
| (a) a place of management: | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) a branch: | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) an office / site office: | <input type="checkbox"/> | <input type="checkbox"/> |
| (d) a factory or workshop: | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) a person to negotiate contracts on your behalf: | <input type="checkbox"/> | <input type="checkbox"/> |
| (f) a building site or construction / installation project: | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is yes to any of the above questions please give details on a separate sheet.

6. Was any part of the contract subcontracted by you? **Yes** **No**

If yes, please complete the following:

Name of Subcontractor	Irish Tax No.	Gross Payment	Payment Date	Payment Card No. (if relevant)	Payment Notification

If there is insufficient space the above information may be provided on a separate sheet

Have you registered as a Principal Contractor? - **See Note 2 on Page 4.** **Yes** **No**

7. Were any employees used in the course of the contract? **Yes** **No**

If yes, please state:

- | | | |
|---|--------------------------|--------------------------|
| (a) are any of the employees resident in the Republic of Ireland? | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) are any of the employees resident outside the State, and if yes, are any employees working in the State for more than 60 days in total in the year of assessment? – Please see Note 3 on Page 4. | <input type="checkbox"/> | <input type="checkbox"/> |

8. Are you/your company registered for Irish VAT? **Yes** **No**

If yes, please quote number:

If you are required to account for VAT on the income from the PNs submitted with this form please confirm the VAT periods in question:

(See Note 1 on Page 3 for details of your VAT obligations.)

9. Yes No
Tax Registration Cancellation
Are you ceasing trading activities in the Republic of Ireland?
If yes, please see Note 4 on Page 4.

Declaration

I declare that to the best of my knowledge all the information given in this form is correct.

Signed:

Position:

Date: / /

This form when completed should be returned to:

International Claims Section
Office of the Revenue Commissioners
Government Offices
Nenagh
Co. Tipperary
E45 T611, Ireland.
Telephone: +353 (0) 67 63174
E-mail: intclaims@revenue.ie

NOTES

Note 1 - Value Added Tax (VAT)

Non-resident subcontractors who provide construction services to principal contractors that are within the scope of RCT (as defined in Section 530 of the Taxes Consolidation Act, 1997 but excluding haulage for hire), are not required to register for VAT. Such subcontractors may register for VAT, in order to claim credit for input VAT incurred.

However, the obligations of non-resident subcontractors performing relevant operations in the meat processing or forestry industries or those involved in haulage for hire within the construction industry have not changed with regard to the requirement to register for, charge and account for VAT. Non-resident subcontractors are advised to visit www.revenue.ie to ascertain their VAT obligations.

To register for VAT, Sole Traders and Partnerships must complete form TR1(FT). Companies must complete a form TR2(FT). These forms can be accessed on our website at www.revenue.ie/en/starting-a-business/registering-for-tax/index.aspx. Completed forms should be returned to the address listed on page 4.

Note 2 - Relevant Contract Tax (RCT)

If you have subcontracted any part of your contract, you will have to register for RCT as a principal contractor and operate RCT.

To register for RCT as a principal contractor a TR1(FT) or TR2(FT) should be completed. These forms can be accessed at www.revenue.ie/en/starting-a-business/registering-for-tax/index.aspx. Completed forms should be returned to the address listed below.

Note 3 - Register as Employer for PAYE/PRSI (PREM)

If any of your employees are working in the Republic of Ireland for more than 60 days in total in the year of assessment and, in any event, for a continuous period of more than 60 working days, you will be obliged to register as an employer, and may have to operate the Irish PAYE System (Year of assessment: 1 January to 31 December).

If you are already registered for VAT, RCT, Corporation Tax or Income Tax, you should complete a PREM registration form. To register for PAYE/PRSI, a PREM Registration form (or TR1(FT) / TR2 (FT)) should be completed. These forms can be accessed on our website at www.revenue.ie/en/starting-a-business/registering-for-tax/index.aspx. Completed forms should be returned to the address listed below.

If you have any further queries in relation to your PREM obligations you should contact the Revenue Commissioners, Registration South, P.O. Box 1, Wexford, Ireland at +353 1 7383613 or by e-mail at regsouth@revenue.ie.

Note 4 - Tax Registration Number – Cancellation / Deregistration

In the event of your contract or trading activity having ceased in the Republic of Ireland, you are obliged to cancel your Tax Registration Number. To cancel your tax registration number, you should contact the Revenue Commissioners, Registration South, P.O. Box 1, Wexford, Ireland at +353 1 7383613 or by e-mail at regsouth@revenue.ie. or you can complete the Tax Registration Cancellation Notification. This form can be accessed on our website at <https://www.revenue.ie/en/employing-people/documents/form-trcn1.pdf>. Completed forms should be returned to the address listed below.

All completed forms mentioned above should be returned to:

Revenue Commissioners

P.O. Box No 1

Wexford

Ireland

Phone: +353 1 7383613

e-mail: regsouth@revenue.ie

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.