Tax and Duty Manual Part 37-00-15

Addresses in Company cases

Part 37-00-15

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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.

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Summary

Every company is required by law to file a notice of the address of its registered office in the State (with the <u>Companies Registration Office</u>), as per section 50 of the Companies Act 2014. This is the address to which all official documents, notices, court papers are required to be sent by law.

This instruction summarises that the official address of any company being registered on Revenue's systems is the address of its registered office, as per the Companies Registration Office (CRO).

ROS Administrators can update official and/or business addresses in the ROS Profile, by accessing the link "Update Official or Business Address". Detailed guidance is in paragraph 8 of the Tax and Duty Manual (TDM) Part 38-06-01 - Revenue Online Services (ROS)

Companies are required to update address details through myAccount/ROS or via their agent. Information for individuals, partnerships and companies updating an address in ROS can be accessed via How to update your address on ROS. Information for Tax Agents, can be accessed via How to update your Client's address on ROS.

Revenue cannot accept requests submitted by email or post. All requests must be raised via Revenue Online Service (ROS) to protect information security.

Companies, or their agents, that use the address change facility in ROS must ensure that the CRO is informed of the address change; ideally at the same time but it must be done within 14 days after the date of the change. Information on how to notify the Registrar of any change is on the CRO website, at the link included above.

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