

Guidelines for VAT Registration

Part 38-01-03b

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1. Introduction

This manual outlines the process for approval of VAT Registration applications received through either the Revenue Online Services/e-Registration channel or the paper registration (TR) form.

Additional information concerning the operation of the VAT system and the eligibility criteria for VAT applicants may be accessed on the [Revenue website](#).

All references to legislation refer to the VAT Consolidation Act 2010 unless otherwise specified.

2. Importance of Appraising VAT Applications

The main priority when appraising a VAT application is to establish that the proposed registration relates to a business or individual who is, or who will become, an accountable person. An accountable person is a person who is required to charge VAT on supplies of taxable goods or services in the State and who is, or is required to be, registered for VAT. The legal requirements are set out in section 65 of the VAT Consolidation Act 2010, and Article 19 of the VAT Regulation 2010.

VAT registration is a high-risk area for Revenue because of the potential for bogus traders to register for the purpose of obtaining VAT-free goods in any EU State, or to falsely obtain VAT refunds. It is essential that effective screening takes place to ensure that only legitimate applications result in the issue of a VAT registration number. In any application where there is a doubt as to whether a genuine business exists, a visit should be made by a Revenue caseworker prior to granting a VAT registration number.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

3. Application for Registration

An application for VAT registration should be submitted online. There are a small number of applicant categories who currently cannot avail of eRegistration and may submit a paper application form. These are outlined at [3.3](#) below.

3.1 Two-tier VAT registration

Since June 15th 2019, customers applying for a VAT registration have had to specify whether they wish to apply for 'domestic-only' or 'intra-EU' status.

Customers not undertaking any intra-EU trade should apply for 'domestic-only' status.

Customers intending to trade with businesses elsewhere in the EU should apply for 'Intra-EU' status, which will enable them to make intra-Community acquisitions. Having an 'Intra-EU' status will also cause the customer to be registered automatically for VIES reporting obligations.

(Customers are obliged to make a VIES return when they make a zero-rated supply to a trader in another EU member state.)

Customers applying for 'intra-EU' status will be required to provide additional details on their application forms, including information related to transport arrangements, the nature of supplies and acquisitions, and due diligence measures undertaken to establish the bona fides of customers and suppliers. Customers with a 'domestic-only' status may at any time apply for 'intra-EU' status, at which point they will be asked to provide these same details.

Customers with live VAT registrations granted prior to the introduction of Two-Tier Registration will be treated as having 'intra-EU' status. There is no need for such customers to contact Revenue.

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[...]

3.2 Online applications

Customers and agents should apply online for their tax registration through the eRegistration facility which is accessible via the Revenue Online Service (ROS). This facility enables customers and agents to register, de-register and manage Agent-Client Links (register new links or cancel existing links) across a range of tax heads including VAT.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

ROS Help | Exit

MY SERVICES | REVENUE RECORD | PROFILE | WORK IN PROGRESS | ADMIN SERVICES

TEST -

eRegistration

Manage Your Tax Registrations and Agent Links
Notes:
You may add multiple requests to 'Your Requests' area. You will be brought back to this screen after completing each request form. Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Income Tax - IT Status: Active Number: Agent: MR AGENT	Cease Registration > Remove Agent Link >
Value Added Tax - VAT Status: Not Registered	Register >
Employer (PAYE/PRSI) Status: Not Registered	Register >
Relevant Contracts Tax - RCT Status: Not Registered	Register >
Environmental Levy - ELEV Status: Not Registered	Register >
Pay As You Earn - PAYE Status: Not Registered	Register >
Diesel Rebate Scheme - DRS Status: Not Registered	Register >
Charitable Donations Scheme - CDS Status: Not Registered	

Your Requests (0)

You need to submit this request in order for this transaction to be processed.

[Submit >](#)

Figure 1: eRegistration Registration Options screen

The VAT eRegistration screens displays as follows:

eRegistration

VAT Registration

* Denotes a required field

Further information may be requested to facilitate the processing of your VAT application

Registration Date (DD/MM/YYYY) *
11/06/2019

Accounting Period End (DD/MM) *

Returns Basis *
Please Select...

State the expected turnover figure for the first 12 months (?) *

Is business only registered for receipt of services from abroad and to self account for VAT?
☐

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

Please tick as appropriate and provide a brief description in the box below

☐ Goods ☐ Services ☒ Both

State the storage and distribution address in Ireland for goods *

State the courier/delivery service provider for sales *

Intra Community Activity:

You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Business' in other EU member states and wish to apply VAT at 0%.

⚠ By selecting "Yes" to either of the questions below 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 (VAT Information Exchange System) returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

Do you intend to supply goods to other EU member states
☐ Yes ☒ No

Do you intend to supply services to other EU member states
☐ Yes ☒ No

Do you intend to acquire goods from other EU member states
☐ Yes ☒ No

Do you intend to acquire services from other EU member states
☐ Yes ☒ No

Reason for Registration *

(a) Your turnover and/or levels of EU acquisitions are, or are likely to, exceed the limits prescribed by law?
☐

or

(b) You wish to elect to be taxable (although not obliged by law)?
☐

For more information see [VAT registration thresholds](#).

Account Details for VAT Refunds

Account Holder Name

Sort Code
- -

Account Number

Developer/Landlord - property details for VAT purposes

Does the registration relate to property development/letting? *
☐ Yes ☒ No

Cancel
Next

Figure 2: eRegistration VAT registration screen

Where the applicant indicates an intention to acquire goods or services from, or supply to, other EU member States, the application is for an intra-EU VAT registration. Intra-EU applications require further information, as set out below:

eRegistration

VAT Registration

* Denotes a required field

Intra Community Activity Information:

Who are your customers? * ☐ Private Individuals ☐ Business ☐ 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

What is your estimated annual supply of goods/and or services? *

Will you exceed €50,000 per quarter in supply of goods? ☐ Yes ☒ No

Click [here](#) for more information on due diligence.

Figure 3: eRegistration VAT Registration – Intra Community Activity Information screen

The Tax and Duty Manual on '[How to protect your business from becoming involved in VAT fraud](#)' provides guidance on how to conduct appropriate due diligence, including a (non-exhaustive) list of specific checks that can be carried out. Customers should consult this document in determining the checks appropriate for their circumstances. In filling out their 'intra-EU' VAT application, customers should briefly list the checks which they conduct (or propose to conduct) in assessing their trading partners.

For the question on transport arrangements for supplies outside the state, applicants should provide (where known) the names of transport operators to be used and indicate who engages (or will engage) the transport operator. For the question on proving that goods leave the State, applicants should briefly outline how they propose to establish that goods were delivered to the invoiced purchaser (e.g., checking and retaining Goods Received Notes, retaining evidence of payment to transport operator, etc.).

3.3 Paper applications

Applicants in the following categories cannot access the eRegistration service and should continue to submit paper applications:

- Individuals currently not eligible to register for myAccount
- Non-assessable spouses
- Companies that have no Irish-resident directors
- Unincorporated Bodies and Non-Profit Organisations e.g. Schools, Boards of Management, Charities, who are not represented by an Agent
- Executors
- Collection Agents.

Paper applications received from applicants outside the above categories should be returned to the taxpayer / agent with a request that the application be submitted online.

Where an agent applies to register a customer for VAT, the agent will be automatically linked on Revenue's records to the client for this tax type. The agent will be required to upload a letter of authorisation, signed by the customer, before the registration can be completed. The client, individual or business concerned is notified directly by Revenue of any eRegistration transaction resulting in the creation or cancellation of an agent link.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Applicants in categories that cannot avail of the e-Registration facility may use the appropriate paper form:

- Form [TR1](#) is the tax registration form for resident individuals, partnerships, trusts or unincorporated bodies registering for tax in Ireland.
- Form [TR2](#) is the tax registration form for resident companies registering for tax in Ireland.
- Form [TR1 \(FT\)](#) is the tax registration form for non-resident individuals, partnerships, trusts or unincorporated bodies registering for tax in Ireland.
- Form [TR2 \(FT\)](#) is the tax registration form for non-resident companies registering for tax in Ireland.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4 VAT registration application details

All applications, whether electronic or paper, provide information which must be considered in the appraisal of the VAT application. If any required information is missing, contact should be made with the applicant/agent as appropriate. A template query letter is attached at [Appendix 2](#).

3.4.1 Date of registration

The accountable person is required to specify the date from which they wish to register. The commencement date of the registration may be backdated to a prior date only in cases where the annual expected turnover exceeds the VAT registration threshold.

A person may elect to be registered for VAT where turnover is less than the threshold but may only register with effect from the beginning of the VAT period in which the application is made. The commencement date of registration cannot be backdated prior to that date.

If the date of registration is not completed, contact should be made to confirm the date from which registration is required, i.e. the date should not be assumed.

Occasionally, forward-dated applications are received. These applications should be processed to Applicant Status and then registered, if appropriate, on the required date.

3.4.2 Registration in respect of EU acquisitions only

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[...]

3.4.3 Reason for registering

The Applicant must indicate on the registration form the basis on which registration is being sought. If the Applicant is electing to register with turnover less than the prescribed threshold for VAT registration, this should be clearly indicated on the application form.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4.4 Expected turnover and registration thresholds

Applicants are obliged to indicate the estimated turnover for their business. An accountable person established in the State is not required to register for VAT if their turnover does not reach [the appropriate threshold](#); however, they may elect to register for VAT.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4.5 Cash receipts

The applicant must indicate on the registration application if they are operating a cash receipt basis of accounting for goods and services by inserting an 'x' in the appropriate box.

A VAT registered trader usually accounts for VAT on an invoice basis. This means that the trader accounts for VAT on the basis of invoices issued during the VAT period regardless of whether payment has been received.

However, a trader may apply to account for VAT on the basis of monies received. Further information on the [monies received basis of accounting](#) is available on the Revenue website.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4.6 Agent correspondence

Where the customer wishes to have correspondence, i.e. VAT 3s, issued to the agent, the relevant box must be ticked in Part A of the TR application form or in the relevant eRegistration field.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4.7 Bank account details

This item refers to the bank account into which any VAT refunds will be made.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Developer or landlord property details for VAT purposes

In applications concerning Property Development or Property Rental where it is not clear that there will be a taxable supply of the property, contact should be made with the applicant/agent. A template letter for this purpose is provided at [Appendix 3](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.5 Applications from non-residents

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.6 VAT registration for groups

A VAT group is a group of persons established in the State which is treated as a single [accountable person](#). VAT group registration removes the necessity of issuing VAT invoices in respect of transactions within the group (except in the case of certain property transactions).

To be registered as a VAT group the members of the group must be closely bound by:

- financial
- economic
- organisational links.

At least one of the members must be a taxable person.

Not every member of the group has to be an accountable person. Holding companies are permitted to be part of a group.

One of the members of the group will be established as the group remitter. This member becomes responsible for dealing with all VAT requirements for the whole group. This includes:

- lodgement of VAT returns and
- making VAT payments with the Collector General.

Each member of the group will be jointly and severally liable for any VAT liabilities arising in the event of VAT non-compliance.

VAT group registration is subject to approval by Revenue. The group remitter must submit a [Form VAT52](#) to [their Revenue Office](#). The remaining entities of the VAT group are referred to as group non-remitters. Non-remitters must submit a [Form VAT53](#) to [their Revenue office](#).

Further information is available on the [revenue website](#) or refer to the [guidelines for VAT Groups](#).

3.7 Submission of supporting documentation

Providing relevant information that supports the application at the time of submission may reduce the waiting time for a VAT registration. The customer is provided with screens which allow applicants to upload optional supporting documents including:

- Evidence of a business address such as a lease on the premises or evidence of efforts to secure a business premises

- A copy of a contract relating to the supply and receipt of goods or services
- An example of sales and purchase invoices already held
- Details of customer and supplier lists
- Market research, business projections or feasibility studies for the business to be registered
- If a state licence is required to enable trading then please upload a copy of the licence or otherwise provide the details of that licence
- Any other documentation that will provide evidence of trade or an intention to trade.

The option to “Upload Documents” is available on the VAT First Summary screen (Fig 8 - please note the Agent screen also has the option to generate a Client Consent Letter). Clicking on the button allows the ROS user to upload the relevant documents.

eRegistration

Summary

Value Added Tax Registration (New)

Registration Date	20/04/2020
Accounting Period End (DD/MM)	01/01
Returns Basis	Cash
Expected turnover figure for the first 12 months (?)	120
Self Accounts for VAT	No
Will your business engage in the supply of goods and/or services?	No

Add Intra Community Registration

Do you intend to supply goods to other EU member states	No
Do you intend to supply services to other EU member states	No
Do you intend to acquire goods from other EU member states	No
Do you intend to acquire services from other EU member states	Yes
Who are your customers?	Private Individuals
How do you intend to make supplies to your customers?	Both

Reason for Registration

Your turnover and/or levels of EU acquisitions are, or are likely to, exceed the limits prescribed by law

Developer/Landlord - property details for VAT purposes

sdsdf

[< Back](#) [Upload Documents >](#) [Next](#)

Figure 8: VAT First Summary screen

The VAT upload screen (Fig 9 below) is where the applicant can attach the supporting documents with their VAT registration application. Clicking 'Next' will redirect the customer to the Attachment Summary screen. Clicking 'Back' will take the customer back to Summary screen but without attaching any documents to the VAT request. All the supporting documents listed in this page are optional. The files are optional and can be up to 5mb in size.

eRegistration

VAT Supporting Documents

You can reduce your waiting time for a VAT registration by uploading here any documentation which can support your application. This supporting documentation should provide evidence of trading or of an intention to trade and may include the following.

- ☐ Evidence of a business address such as a lease on the premises or evidence of your efforts to secure a business premises.
File
[Choose file](#) No file chosen
- ☐ A copy of a contract relating to the supply and receipt of goods or services.
File
[Choose file](#) No file chosen
- ☐ An example of sales and purchase invoices already held.
File
[Choose file](#) No file chosen
- ☐ Details of customer and supplier lists.
File
[Choose file](#) No file chosen
- ☐ Market research, business projections or feasibility studies for the business to be registered.
File
[Choose file](#) No file chosen
- ☐ If a state license is required to enable trading then please upload a copy of the license or otherwise provide the details of that licence.
File
[Choose file](#) No file chosen
- ☐ Any other documentation that will provide evidence of trade or an intention to trade.
File
[Choose file](#) No file chosen

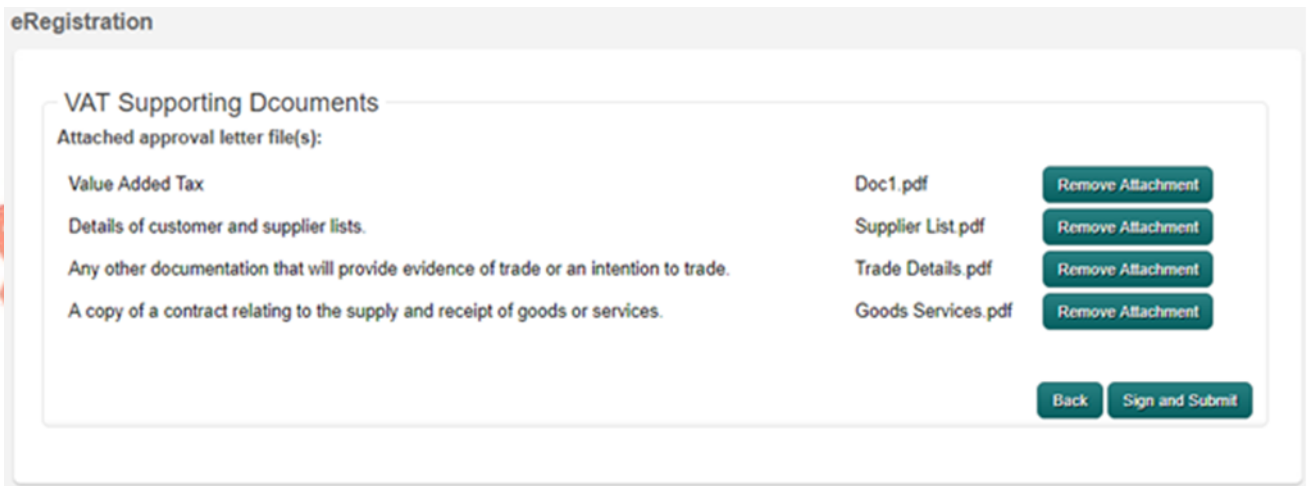
If the business to be carried on is that of a Developer/Landlord and you are seeking a VAT registration then you will need to include a statement, signed by the applicant or a director of the applicant company that the property will be purchased/developed and subsequently disposed of in a manner that will give rise to a VAT liability.

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

[< Back](#) [Next >](#)

Figure 9: VAT upload screen

The VAT Summary Screen (Fig 10 below) lists all the documents that have been attached with the VAT application. Customers can remove any attached documents on this screen.



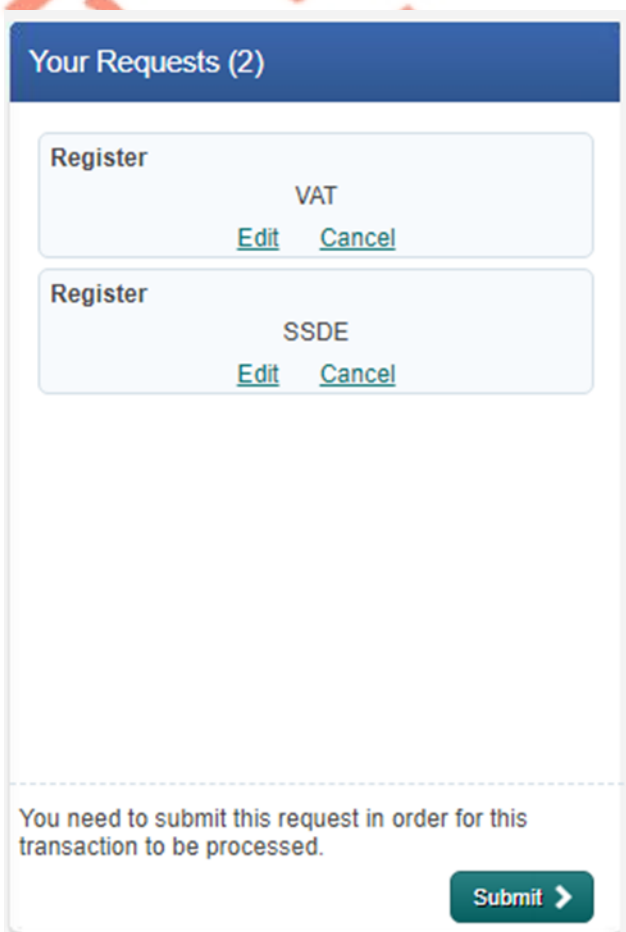
The screenshot shows the 'eRegistration' section of a web application. Under the heading 'VAT Supporting Documents', there is a list of 'Attached approval letter file(s):'. The list includes four items: 'Value Added Tax', 'Details of customer and supplier lists.', 'Any other documentation that will provide evidence of trade or an intention to trade.', and 'A copy of a contract relating to the supply and receipt of goods or services.'. To the right of each item is a filename and a 'Remove Attachment' button. The filenames are 'Doc1.pdf', 'Supplier List.pdf', 'Trade Details.pdf', and 'Goods Services.pdf'. At the bottom right of the section are 'Back' and 'Sign and Submit' buttons.

Attached approval letter file(s):	Filename	Action
Value Added Tax	Doc1.pdf	Remove Attachment
Details of customer and supplier lists.	Supplier List.pdf	Remove Attachment
Any other documentation that will provide evidence of trade or an intention to trade.	Trade Details.pdf	Remove Attachment
A copy of a contract relating to the supply and receipt of goods or services.	Goods Services.pdf	Remove Attachment

[Back](#) [Sign and Submit](#)

Figure 10: VAT Summary screen

If multiple tax registration requests are being submitted at the same time the final summary screen will display the consolidated list of documents (see Fig 11 below).



The screenshot shows the 'Your Requests (2)' section of a web application. It contains two 'Register' buttons, each with a dropdown menu. The first dropdown is set to 'VAT' and has 'Edit' and 'Cancel' links. The second dropdown is set to 'SSDE' and also has 'Edit' and 'Cancel' links. At the bottom, there is a message: 'You need to submit this request in order for this transaction to be processed.' and a 'Submit >' button.

Your Requests (2)

Register VAT [Edit](#) [Cancel](#)

Register SSDE [Edit](#) [Cancel](#)

You need to submit this request in order for this transaction to be processed.

[Submit >](#)

Figure 11: Cart screen

As outlined in [Section 3.5](#) non-resident applicants are currently outside the scope of the online process. In such cases, any supporting documentation and information should be submitted with the paper application form.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4.3 Section 108D of the VAT Consolidation Act 2010

Section 108D is an anti-fraud measure that enables Revenue to protect VAT revenues by ensuring that suppliers, particularly suppliers in other Member States, are made aware of the cancellation of particular VAT registration numbers and of their obligation to charge VAT on future supplies to those numbers.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.4 'Intention to Trade' applications

A business which has not yet commenced to supply taxable goods or services may register for VAT subject to the provision of satisfactory evidence that the applicant will become an accountable person. Such evidence of 'intention to trade' may include:

- Leases
- Contracts
- Tools of the Trade.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

If the applicant is registering for VAT in advance of proposed property transactions, a contract which provides for future entitlement to the land may be taken as an indicator of 'intention to trade'. However, the following minimum conditions must be met before the VAT in respect of a property transaction is allowable:

- The person must declare his/her intention to make a taxable disposal of an interest in the land **and**
- That intention must be supported by objective evidence. Such evidence can be:
 - Evidence of acquisition of an interest in the land or of an entitlement to develop the land;

- Evidence of application for/obtaining of planning permission for development of the land;
- Evidence of funding for the proposed development e.g. copies of up-to-date bank statements and other correspondence identifying transactions, including any deposits for the prospective purchase of the land, which support the claim that the person's intention is to make a taxable supply of the land in question.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6. Registering a VAT Application

6.1 Section 110 estimates

Section 110 enables Revenue to enforce payment of tax against a taxable person who has failed to submit a return for any taxable period within the prescribed time after the end of that period.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

There are different rates of Value-Added Tax (VAT) currently applicable to goods and services.

[The Value-Added Tax \(VAT\) rates database](#) provides an extensive list of products and services which can be browsed, navigated via the A to Z links or searched using the search box.

The legislation governing the VAT rating of goods and services is contained in the Value-Added Tax Consolidation Act 2010.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6.3 Re-registrations

All of the risk factors which apply to new registrations also apply to the re-activation of previously ceased VAT registrations, particularly where Section 108D letters have issued in the case. If the case was previously registered for VAT and is ceased on record, the re-registration should not be input until the application has been screened and approved in the normal manner.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6.5 Mandatory eFiling of returns

Mandatory electronic filing (eFiling) of payments and returns using ROS is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business. eFiling is mandatory in all cases unless an exemption has been granted by Revenue. Upon registration for VAT an "Advice of Registration" letter (VAT2) is automatically issued. The contents of that letter are tailored according to the basis of accounting for VAT, for applications made before 15/06/2019:

- invoice basis ([Appendix 6](#))
- monies received basis ([Appendix 7](#))

For applications made on or after 15/06/2019 the content of the letters is tailored according to the trading-tier status as well as the basis of accounting for VAT:

- domestic invoice basis ([Appendix 8](#))
- domestic monies received basis ([Appendix 9](#))
- intra-EU invoice basis ([Appendix 10](#))
- intra-EU monies received basis ([Appendix 11](#)).

6.5.1 Irish-language customers

On registering for VAT with Revenue, Irish-language cases will receive an Irish version of the Advice of Registration letter included at appendices 6 to 11 as appropriate.

7. Disallowing a VAT Application

Apart from applications where the bona fides of the application is in doubt, there may be other instances where an application for VAT registration has been disallowed. There may be no evidence of an accountable activity or the application may have been made in error. In such cases, the application should be disallowed with the appropriate notification issued to the applicant.

The main reasons an application may be disallowed include:

- **Exempt Activity**

Where the business is deemed to be an exempt activity at the time of the VAT Registration Application as specified in Schedule 1 of the VAT Consolidation Act, 2010, see template letter in [Appendix 12](#).

- **Not Accountable**

Where it is deemed that the applicant is not at the time of application an accountable person for the purposes of Value Added Tax as defined in section 5(1)(a) of the VAT Consolidation Act 2010, see template letter in [Appendix 13](#).

- **No VATable Activity**

Where there is no evidence that taxable supplies are being made and the conditions for VAT registration as set out in section 5(1)(a) of the VAT Consolidation Act 2010 have not been met, see template letter in [Appendix 14](#).

- **Liquidator/Receiver/Mortgagee**

The joint option for taxation of a supply of immovable goods requires that the goods which are being supplied form part of the assets of the business of an accountable person over which that Liquidator/Receiver/Mortgagee-In-Possession has been appointed. In circumstances where these requirements are not met the VAT Applications can be disallowed. See template letter in [Appendix 15](#).

- **No Response**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

See template letter in [Appendix 16](#).

7.1 Right of appeal

Officers should note that a person has the right of appeal against the refusal to grant registration in accordance with section 119(2) VATCA. **Where a registration is refused, the applicant is to be advised of this right.** See Refusal template letter at [Appendix 17](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

8. Postponed Accounting

With effect from 11pm on 31st December 2020, Postponed Accounting arrangements will be available to suitably registered accountable persons in Ireland who acquire goods from countries outside of the EU VAT area. Further information on Postponed Accounting is available [here](#).

8.1 Existing VAT Registrations

Accountable persons who are registered for both VAT and Customs & Excise (C&E) at 11:00pm on 31 December 2020 will be given automatic entitlement to Postponed Accounting. There is no requirement for these traders to apply for Postponed Accounting.

VAT registered traders who are not registered for C&E at 11:00pm on 31 December 2020 and who wish to import goods into Ireland from that point in time must register for C&E. Once registered for C&E, they will be given automatic entitlement to Postponed Accounting.

8.2 New VAT Applicants - Intra-EU VAT Applicants

After 11:00 pm on 31 December 2020 all new intra-EU VAT applicants will also be automatically considered for Postponed Accounting providing the applicant already has a current C&E Registration.

Further information on how to register for C&E is available [here](#). Where the applicant has no previous Irish tax registration number, they will need to have the VAT registration application processed and VAT number issued first. Once the VAT Number is issued the applicant will then be required to register for C&E. When both the VAT and C&E registrations have been approved the applicant should submit confirmation of same through MyEnquiries as outlined in section 8.3.1 or to the email address specified in section 8.3.2 below and request access to Postponed Accounting.

8.3 New VAT Applicants - Domestic-Only VAT Applicants

After 11:00 pm on 31 December 2020 domestic-only VAT applicants who acquire goods from countries outside of the EU VAT area may apply for Postponed Accounting by adding a written request to their application for VAT registration. Supporting documentation as outlined in section 8.6 should be included in the request.

Any such applicant must hold a C&E registration **before** the VAT and Postponed Accounting Application is submitted. In these cases, the VAT and Postponed Accounting applications will be considered simultaneously.

Further information on how to register for C&E is available [here](#). Where the applicant has no previous Irish tax registration number, they will need to have the VAT registration application processed and VAT number issued first. Once the VAT number is issued the applicant can then register for C&E. When both the VAT and C&E registrations have been approved the applicant may request access to Postponed Accounting via MyEnquiries as outlined in section 8.3.1 or by sending an email to the relevant address as specified in section 8.3.2 below providing details of both registrations.

Domestic-only VAT applicants seeking access to Postponed Accounting may be granted their VAT application before their Postponed Accounting application has been processed. Domestic-only VAT applicants will receive confirmation from Revenue when their Postponed Accounting application has been granted. Applicants will not have access to the Postponed Accounting facility prior to this confirmation.

8.3.1 Online Domestic-Only VAT Applicants

Customers applying for a domestic-only VAT registration online should submit the Postponed Accounting request through MyEnquiries on the same day as the VAT registration is submitted. MyEnquiries is accessible under the 'My Services' tab under 'Other Services' in ROS. Applicants should select the heading of "Tax Registration/Cancellation" and then select the subheading of "VAT Postponed Accounting". Applicants must include the relevant supporting documentation when submitting this request. Further details on the relevant supporting documentation are available in section 8.4. Online applicants for Postponed Accounting must also have a current C&E registration. Such applicants should ensure that they have a current C&E registration before the Postponed Accounting application is submitted. Further information on how to obtain a C&E registration is available [here](#).

8.3.2 Paper Domestic-Only VAT Applicants

For paper applications the Postponed Accounting request must be submitted together with the VAT application and the relevant supporting documentation to:

- a) Large Cases Division for associates of existing LCD customers and Financial Institutions (other than Credit Unions), Stockbroking Firms, Investment Funds regulated by the Central Bank of Ireland, Real Estate Investment Trusts, IDA-supported companies (over 300 employees), Aircraft Leasing Entities, Insurance / Re-insurance Entities, ICAVs (Authorised Funds), Debt Securitisation Entities or Remote Bookmakers.

Postal address: Large Cases Division Registration Unit, Office of the Revenue Commissioners, Ballaugh House, 73/79 Lower Mount Street, Dublin 2, D02 PX37.

Email address: largecasesdiv@revenue.ie.

- b) Business Division for all other customers.

Postal address: Business Registrations, Office of the Revenue Commissioners, P.O. Box 1, Wexford.

Email address: businesstaxesregistrations@revenue.ie.

Further details on the relevant supporting documentation are available in section 8.4 below.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

8.4 Supporting Documentation

To be considered for Postponed Accounting certain criteria must be met as outlined under the [Conditions of VAT - Postponed Accounting](#). The type of documentation to include to support the application is as follows:

- Evidence of the current business address and, where relevant, previous business addresses;
- Information relating to the type, volume and value of goods and services supplied to or by the accountable person concerned;
- Documentation or information relating to the supply of goods or services to or by the accountable person concerned, for example:
 - details of suppliers or customers of the accountable person concerned (e.g. invoices);
 - the terms and conditions of such supply;
 - negotiations relating to that supply, the means by which the goods or services are to be supplied; and
 - the commercial rationale for the accountable person concerned supplying or receiving those goods or services.

- Confirmation that the accountable person concerned has in place a system for maintaining records relating to the supply by or to that person of goods and services that ensures those records are complete, accurate and readily available;
- Confirmation that the accountable person is compliant with existing tax obligations;
- Information advising of the solvency of the accountable person.

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. Failure to submit the requested documentation or proofs within the timeframe will lead to exclusion from Postponed Accounting by the issue of a [Notice of Exclusion](#). A sample of the letter to request supporting documentation is available at [Appendix 18](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

9. VAT Number Verification

Revenue has developed a VAT number verification tool to enable traders to check if a quoted Irish domestic VAT number is valid. This tool is accessible from the Other Services panel in MyServices/TAIN services in ROS (fig. 17) and from the Manage My Records panel in MyAccount (fig. 18).

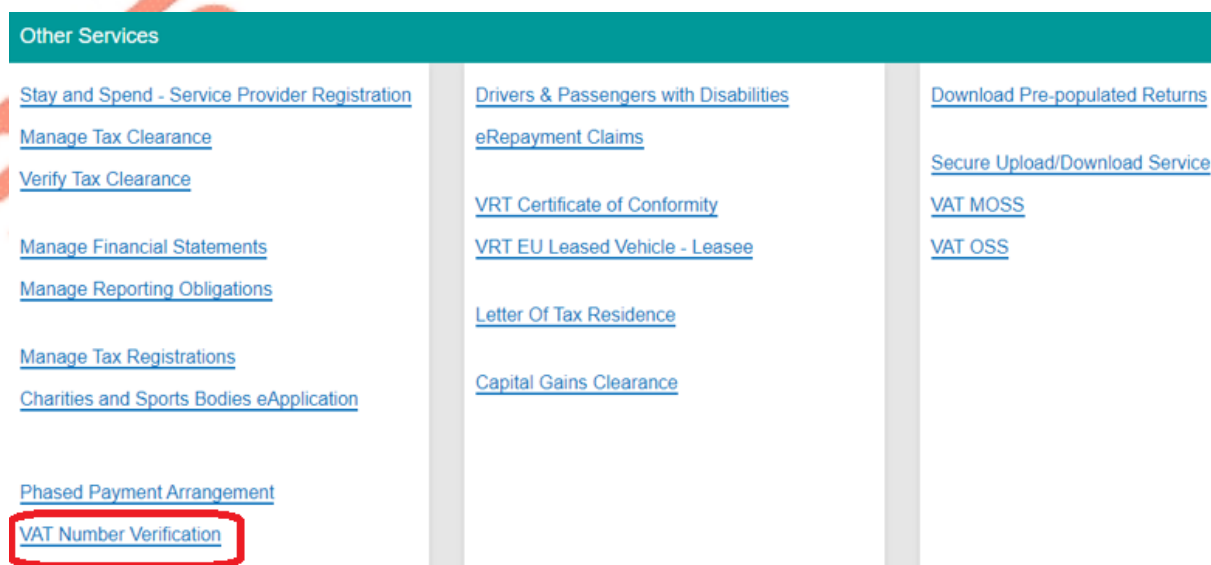


Figure 17: ROS - VAT Number Verification

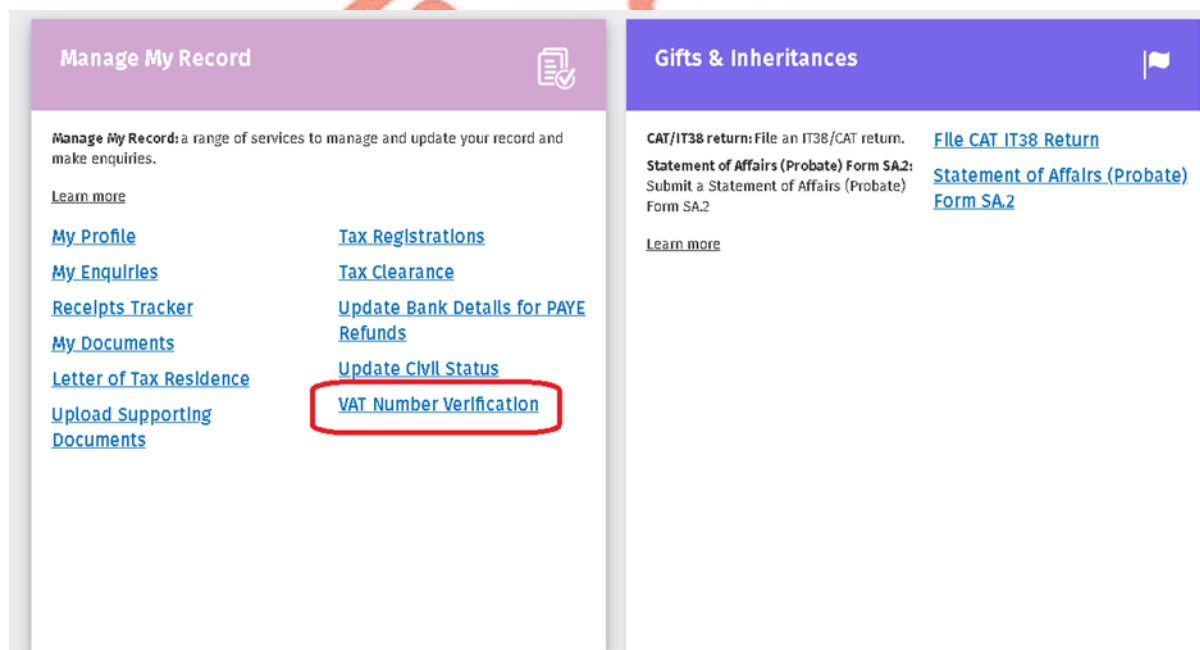


Figure 18: MyAccount - VAT Number Verification

The application will return messages “Yes, valid VAT Number” or “No, invalid VAT Number” depending on the validity. A daily limit of 10 checks has been set. If this limit is exceeded, the error message “You have exceeded the daily amount of VAT Number queries. You may not exceed 10 queries in one day” will be displayed. If the user inputs the same VAT Number twice in one day, this will not be counted towards their daily limit. A message will be displayed in this circumstance stating “This VAT Number has already been verified as valid” or “This VAT Number has already been verified as invalid”.

A more recent version of this manual is available.

Appendices

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 2 Standard Query Letter

Letter to Query TR1/TR2/ Registration Form

Re:

Dear Sir/Madam,

Please find enclosed TR1/TR2/PREM Reg. form that you submitted to this office. We are unable to process your application as the following information has been omitted:

- ☐ The form is not signed
- ☐ The business address and telephone number
- ☐ The Companies Registration Office number
- ☐ The main business or activity
- ☐ The PPS numbers for the directors/individuals/partners
- ☐ The names and addresses of directors
- ☐ The details of shareholders
- ☐ The date of registration for VAT/PREM
- ☐ Complete registration for PAYE/PRSI if you will have employees
- ☐ Bank Account details
- ☐ Other

I should be obliged if you would complete the form with the above information enclosed and return it to this office so that your application can be processed.

Yours sincerely,

Date

Appendix 3 Property Query Letter

(VAT Registration – Property Development/Property Rental)

Ref:

Date

Dear Sir/Madam,

Thank you for your recent application for VAT registration. To enable me to process same, please let me have the following information:

- a) Address of the property or properties
- b) Date purchased, date development commenced or due to commence and completion date (if applicable)
- c) Planning permission reference number (if applicable)
- d) Please also confirm how the property will be disposed of or used in a manner, which will give rise to a VAT liability e.g.
 - 1) By sale of the property, or
 - 2) By exercising the landlord's 'option to tax' rents.

The statement should be signed in the case of a partnership by the precedent acting partner or in the case of a company by the company secretary or director

N.B: It should be noted that the 'option to tax' cannot apply in certain circumstances. See 'VAT and letting of Property' on the Revenue website at www.revenue.ie.

Yours faithfully

Principal Officer
Registration Section

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 6 Advice of VAT Registration - Invoice Basis

VALUE ADDED TAX ADVICE OF REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on Customs declarations.

You are accountable for tax on the basis of invoiced sales and services.

Please note that you must file a VAT Return and make a payment of VAT when due in order to avoid incurring interest and penalties. It is an offence under the Taxes Acts to carelessly or deliberately file an incorrect VAT return.

VAT 3 Returns/Payments via the Revenue Online Service (ROS).

You should note that your VAT3 returns and payments must be made electronically using ROS by the 23rd day of the month following the end of each two-month taxable period (January/ February, March/ April and so on). If you do not use ROS you could be subject to a monetary penalty. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

Other Returns/Payments via ROS

Please note that you are also legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions set out on the mandatory e-filing section on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, in three easy steps, by logging onto www.revenue.ie and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS and additional information that will answer any questions you might have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 1890 201106. There are also a number of videos on YouTube/Revenue Ireland on ROS Digital Certificates.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax Registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Yours faithfully

District Manager

Specified Returns* and Specified Tax Liabilities* that must be paid and filed on ROS if they are applicable to your circumstances include

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Form P30 Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due Quarterly VAT due on e-services
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3rd Party Payments Return (46G/46G company)	Annual Return	-
Air Travel Tax	Annual Return	Monthly payment

***Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.**

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

‘capacity’ means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

Where Revenue does not approve a request for exclusion, the taxpayer has a right to make a formal appeal to the Appeal Commissioners. This appeal must be submitted in writing to the Revenue Commissioners. Details will be available on the notification received from the Revenue Commissioners.

Appendix 7 Advice of VAT Registration - Monies Received Basis

VALUE ADDED TAX

ADVICE OF REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying goods and services except in relation to transactions excluded from such treatment.

Please note that you must file a VAT Return and make a payment of VAT when due in order to avoid incurring interest and penalties. It is an offence under the Taxes Acts to carelessly or deliberately file an incorrect VAT return.

VAT 3 Returns/Payments via the Revenue Online Service (ROS).

You should note that your VAT3 returns and payments must be made electronically using ROS by the 23rd day of the month following the end of each two-month taxable period (January/ February, March/ April and so on). If you do not use ROS you could be subject to a monetary penalty. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

Other Returns/Payments via ROS

Please note that you are **also** legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions set out on the mandatory e-filing section on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

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If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Specified Returns* and Specified Tax Liabilities* that must be paid and filed on ROS if they are applicable to your circumstances include

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Form P30 Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due Quarterly VAT due on e-services
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3rd Party Payments Return (46G/46G company)	Annual Return	-
Air Travel Tax	Annual Return	Monthly payment

***Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.**

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‘capacity’ means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

Where Revenue does not approve a request for exclusion, the taxpayer has a right to make a formal appeal to the Appeal Commissioners. This appeal must be submitted in writing to the Revenue Commissioners. Details will be available on the notification received from the Revenue Commissioners.

Appendix 8 Advice of Domestic-only VAT Registration - Invoice Basis

VALUE ADDED TAX (VAT) ADVICE OF DOMESTIC-ONLY REGISTRATION

You are registered for domestic-only Value Added Tax with effect from Day Month 2020. Your VAT number is **IE 1234567AA**

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You cannot use this domestic-only VAT registration number to acquire goods or services from suppliers in other EU Member States at a rate of 0%.

If you intend to carry on intra-EU trade, either supplies or acquisitions at a rate of 0%, you should apply for an intra-EU VAT registration. You can do this online via ROS > Manage Tax Registrations > Add Intra-EU.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying taxable goods and taxable services except in relation to transactions excluded from such treatment.

You must file a VAT Return and make a payment of VAT when due, to avoid incurring interest and penalties. It is an offence under the VAT Act 2010 to carelessly or deliberately file an incorrect VAT return.

Returns/Payments via the Revenue Online Service (ROS).

Your VAT3 returns and payments **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. Please note that you are also legally obliged to use ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, by logging onto www.revenue.ie and clicking the Online Services section. If you need assistance with registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity* to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TACs website <http://www.taxappeals.ie> contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.

* Capacity means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

Appendix 9 Advice of Domestic-only VAT Registration – Monies Received Basis

VALUE ADDED TAX

ADVICE OF DOMESTIC-ONLY REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You cannot use this domestic-only VAT registration number to acquire goods or services from suppliers in other EU Member States at a rate of 0%.

If you intend to carry on intra-EU trade, either supplies or acquisitions at a rate of 0%, you should apply for an intra-EU VAT registration. You can do this online via ROS > Manage Tax Registrations > Add Intra-EU.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying taxable goods and taxable services except in relation to transactions excluded from such treatment.

You must file a VAT Return and make a payment of VAT when due, to avoid incurring interest and penalties. It is an offence under the VAT Act 2010 to carelessly or deliberately file an incorrect VAT return.

Returns/Payments via the Revenue Online Service (ROS).

Your VAT3 returns and payments **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. Please note that you are also legally obliged to use ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, by logging onto www.revenue.ie and clicking the Online Services section. If you need assistance with registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

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Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

"Capacity" means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

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A more recent version of this manual is available.

Appendix 10 Advice of Intra-EU VAT Registration - Invoice Basis

VALUE ADDED TAX (VAT)

ADVICE OF INTRA-EU REGISTRATION

You are registered for intra-EU VAT with effect from Day Month 2020. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying goods and services except in relation to transactions excluded from such treatment.

You must file a VAT return and make a payment of VAT when due, to avoid incurring interest and penalties. It is an offence under the VAT Act 2010 to carelessly or deliberately file an incorrect VAT return.

An intra-EU VAT registration facilitates intra-community acquisitions from, and reporting of intra-community supplies to, all EU Member States.

If you indicated in your VAT registration application that you will be making intra-EU supplies to VAT registered customers in other EU Member States you will be required to submit mandatory VAT Information Exchange System (VIES) returns to Revenue. A separate letter, outlining your VIES reporting obligations, will issue to you.

If your circumstances change and you no longer carry on any Intra-EU trade, either acquisitions or supplies, you can amend your VAT registration using ROS.

Returns/Payments via the Revenue Online Service (ROS).

Your VAT3 returns and payments **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. Please note that you are also legally obliged to use ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, by logging onto www.revenue.ie and clicking the Online Services section. If you need assistance with registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity* to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

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* Capacity means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

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Appendix 11 Advice of Intra-EU VAT Registration – Monies Received Basis

VALUE ADDED TAX

ADVICE OF INTRA-EU REGISTRATION

You are registered for Value Added Tax with effect from xx date. Your VAT number is **IE 9999999W**.

This number should be quoted as required on invoices, settlement vouchers, etc., and on customs declarations.

You are hereby authorised to determine your tax by reference to monies received in respect of your turnover from supplying goods and services except in relation to transactions excluded from such treatment.

You must file a VAT return and make a payment of VAT when due, to avoid incurring interest and penalties. It is an offence under the VAT Act 2010 to carelessly or deliberately file an incorrect VAT return.

An intra-EU VAT registration facilitates intra-community acquisitions from, and reporting of intra-community supplies to, all EU Member States.

If you indicated in your VAT registration application that you will be making intra-EU supplies to VAT registered customers in other EU Member States you will be required to submit mandatory VAT Information Exchange System (VIES) returns to Revenue. A separate letter, outlining your VIES reporting obligations, will issue to you.

If your circumstances change and you no longer carry on any intra-EU trade, either acquisitions or supplies, you can amend your VAT registration using ROS.

Returns/Payments via the Revenue Online Service (ROS).

Your VAT3 returns and payments **must** be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. Please note that you are also legally obliged to use ROS in respect of a range of other specified tax returns or if you are availing of certain reliefs and exemptions. Further information regarding the mandatory use of ROS to both file and pay is available on www.revenue.ie under the ROS section.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, by logging onto www.revenue.ie and clicking the Online Services section. If you need assistance with registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

If Revenue has a record of a tax agent acting on your behalf, your tax agent will also receive a copy of this notification.

Cessation: Resident/Non-Resident Individual/Company.

In the event of your trading activity having ceased in the State, you are obliged to cancel your tax registration number. This can be done online via ROS or by completing Form TRCN1 which is available on the Revenue website.

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to your local tax office.

"Capacity" means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TACs website <http://taxappeals.ie> contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.

Appendix 12 Exempt Activity Letter

Name

Address 1

Address 2

Address 3

Date:

Re:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application to register the above named for Value Added Tax (VAT).

Please note that based on the information provided, I am satisfied that the nature of the business is (enter nature of business) and is an exempt activity at this time as specified in Schedule 1 of the VAT Consolidation Act, 2010. (Enter relevant Schedule/Section). Accordingly, I am disallowing your application for VAT registration.

Please do not hesitate to contact the undersigned should you wish to discuss this matter.

Yours faithfully

Name:

Unit:

Phone Number:

Appendix 13 Not Accountable Letter

Name

Address 1

Address 2

Address 3

Date:

Re:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application to register the above named for Value Added Tax (VAT).

Having reviewed your application, I am satisfied that you/your company/your client (delete as appropriate) is not an accountable person for the purposes of Value Added Tax as defined in Section 5(1)(a) of the VAT Consolidation Act 2010.

I am therefore disallowing your application for Vat registration.

Should you wish to discuss this matter further, please do not hesitate to contact the undersigned.

Yours faithfully

Name:

Unit:

Phone Number:

Appendix 14 No Vatable Activity Letter

Name

Address 1

Address 2

Address 3

Date:

Re:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application to register the above named for Value Added Tax (VAT).

Please note that based on the information available to me, I am not satisfied that there is objective evidence that taxable supplies are being made. Accordingly, as the conditions for VAT registration as set out in Section 5(1)(a) of the VAT Consolidation Act 2010 have not been met, I am disallowing your application for registration.

Should you wish to discuss this matter further please do not hesitate to contact the undersigned.

Yours faithfully

Name:

Unit:

Phone Number:

Appendix 15 Liquidator/Receiver/Mortgagee Letter

Name

Address 1

Address 2

Address 3

Date:

Re:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application to register for Value Added Tax (VAT) for the above entity.

The joint option for taxation of a supply of immovable goods by a Liquidator/Receiver/Mortgagee-In-Possession (delete as appropriate) to a taxable person requires that the goods which are being supplied form part of the assets of the business of an accountable person over which that Liquidator/Receiver/Mortgagee-In-Possession has been appointed.

As the immovable goods subject to sale by the Liquidator/Receiver/Mortgagee-In-Possession (delete as appropriate) do not meet these requirements, I am disallowing your application for VAT registration.

Should you wish to discuss this matter further please do not hesitate to contact the undersigned.

Yours faithfully

Name:

Unit:

Phone Number:

Appendix 16 No Contact Letter

Name

Address 1

Address 2

Address 3

Date:

Re:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application of (Enter date) to register the above named for Value Added Tax (VAT).

An enquiry letter subsequently issued to you on (enter date) seeking further information/clarification which is required to progress your application.

To date, I note that no response to this letter has been received. Accordingly, I am writing to inform you that your application for VAT registration has been disallowed at this time.

Should you wish to discuss this matter further please do not hesitate to contact the undersigned.

Yours faithfully

Name:

Unit:

Phone Number

Appendix 17 Refusal letter

Name

Address 1

Address 2

Address 3

Date:

Reference Number:

Application for VAT Registration

Dear Sir/Madam

I refer to your application of (*Enter date*) to register the above named for Value Added Tax (VAT).

I am advising you that your application for VAT registration has been refused.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TAC's website <http://www.taxappeals.ie> contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.

Yours faithfully

Name:

Unit:

Phone Number

Appendix 18 Postponed Accounting Supporting Documentation Letter

Letter Requesting Postponed Accounting Supporting Documentation

Date:

Dear Sir/Madam,

I refer to your application for VAT - Postponed Accounting. In order for us to consider your application can you provide us with the following information and / or documentation as appropriate:

- Evidence of the current business address and previous business addresses, if any
- Information relating to the type, volume, and value of goods and services supplied to customers
- Documentation or information relating to the supply of goods or services:
 - details of suppliers or customers (e.g., invoices)
 - the terms and conditions of such supply
 - negotiations relating to that supply, and details of the means by which the goods or services are to be supplied
 - the commercial rationale for the supply or receipt of those goods or services
- Confirmation that you have in place a system for maintaining records relating to the supply of goods and services that ensures those records are complete, accurate and readily available
- Confirmation that you are compliant with existing tax obligations
- Information advising of the solvency of your trade.

Your request will be considered on receipt of the information as requested above.

Yours faithfully

(Caseworker Name)

Business Division Registration Unit