

Guidelines for VAT Registration

Part 38-01-03b

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1. Introduction

This manual outlines the process for approval of Value Added Tax (VAT) registration applications, whether received electronically or on paper

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 European Union (EU) Member 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.

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[...]

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

Customers applying for a VAT registration must 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. Customers granted 'Intra-EU' status will be registered automatically for VAT Information Exchange System (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 are 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.

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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 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.

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

eRegistration

Manage Your Tax Registrations and TAIN 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

Capital Acquisitions Tax - CAT Status: Not Registered	Register >
Capital Gains Tax - CGT Status: Not Registered	Register >
Value Added Tax - VAT Status: Not Registered	Register >
Employer (PAYE/PRSI) Status: Not Registered	Register >
Corporation Tax - CT Status: Number: Agent: n/a	Cancel Registration >
Relevant Contracts Tax - RCT Status: Not Registered	Register >
Environmental Levy - ELEV Status: Not Registered	Register >
Diesel Rebate Scheme - DRS Status: Not Registered	Register >
Charitable Donations Scheme - COS Status: Not Registered	
Defective Concrete Products Levy - DCPL Status: Not Registered	Register >
Customs & Excise - C&E Status: Not Registered	Register >
Sugar Sweetened Drinks Supplier - sSDS Status: Not Registered	Register >
Sugar Sweetened Drinks Exporter - sSDE Status: Not Registered	Register >
Mineral Oil Tax - MOT Status: Not Registered	Register >
Stamp Duty Insurance Levies - SDIL Status: Not Registered	Register >
Stamp Duty Financial Levies - SDFL Status: Not Registered	Register >
Stamp Duty Health Levies - SDHL Status: Not Registered	Register >
Dividend Withholding Tax - DWT Status: Not Registered	Register >
Residential Zoned Land Tax - RZLT Status: Not Registered	
EU VAT SME Scheme - VSME Status: Number: Agent: n/a	Re-Register >

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:

VAT Registration

* Denotes a required field
Further information may be requested to facilitate the processing of your VAT application

Registration Date (DD/MM/YYYY) *	<input type="text" value="10/12/2024"/>
Accounting Period End (DD/MM) *	<input type="text"/>
Returns Basis *	<input type="text" value="Please Select..."/>
State the expected turnover figure for the first 12 months (?) *	<input type="text"/>
Is business only registered for receipt of services from abroad and to self account for VAT?	<input type="radio"/> Yes <input checked="" type="radio"/> No
Will your business engage in the supply of goods and/or services?	<input type="radio"/> Yes <input checked="" type="radio"/> 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 *

Turnover figures, 1 January this calendar year to DD/MM/YYYY.
Please insert date *

Actual turnover for the current calendar year from 1 January to the date of application in relation to goods *

Actual turnover for the Previous Calendar Year 1 January to 31 December in relation to goods *

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

Goods Services Both

Turnover figures, 1 January this calendar year to DD/MM/YYYY.
Please insert date *

Actual turnover for the current calendar year from 1 January to the date of application in relation to services *

Actual turnover for the Previous Calendar Year 1 January to 31 December in relation to services *

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 *

Turnover figures, 1 January this calendar year to DD/MM/YYYY.
Please insert date *

Actual turnover for the current calendar year from 1 January to the date of application in relation to goods *

Actual turnover for the Previous Calendar Year 1 January to 31 December in relation to goods *

Actual turnover for the current calendar year from 1 January to the date of application in relation to services *

Actual turnover for the Previous Calendar Year 1 January to 31 December in relation to services *

Establishment

Permanent Establishment

Fixed Establishment

Establishment

Permanent Establishment

Fixed Establishment

Fixed Establishment Commencement Date (DD/MM/YYYY) *

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 VAT. 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.

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[...]

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 paper VAT application and the relevant supporting documentation should be sent by post to:

- a) Large Corporates Division for associates of existing LCD customers
Postal address: Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K. Email address: largecasesdiv@revenue.ie.
- b) High Wealth & Financial Services Division for 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: Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K. Email address: HWFSDiv@revenue.ie.
- c) 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.

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[...]

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 6](#).

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 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 a business has not commenced to date or their turnover has not reached the threshold for registration, their application will be treated as an elect to register case.

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.

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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.

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[...]

3.4.4 Turnover and registration thresholds

Applicants are obliged to indicate actual turnover from the supply of taxable goods and services from 1st January in the current year to date of application and also the turnover for the previous calendar year from 1st January to 31st December 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.

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[...]

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.

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[...]

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.

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[...]

3.4.7 Bank account details

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

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[...]

3.4.8 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 7](#).

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

[...]

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 must 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:

- submission of VAT returns
and

- making VAT payments to 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 online applicant 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 7 - 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 7: VAT First Summary screen

The VAT upload screen (Fig 8 below) is where the applicant can attach the supporting documents with their VAT registration application. Clicking 'Next' brings the customer to the Attachment Summary screen. Clicking 'Back' will take the customer back to the 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
 No file chosen
- A copy of a contract relating to the supply and receipt of goods or services.
File
 No file chosen
- An example of sales and purchase invoices already held.
File
 No file chosen
- Details of customer and supplier lists.
File
 No file chosen
- Market research, business projections or feasibility studies for the business to be registered.
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
 No file chosen
- Any other documentation that will provide evidence of trade or an intention to trade.
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.

Figure 8: VAT upload screen

The VAT Summary Screen (Fig 9 below) lists all the documents that have been attached with the VAT application. Customers can remove any attached documents on this screen.

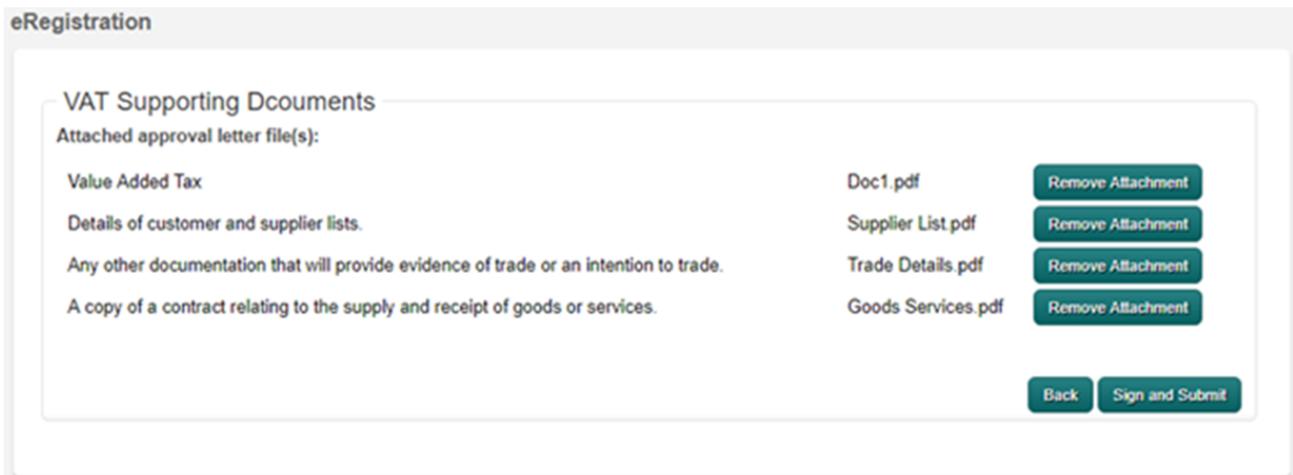


Figure 9: VAT Summary screen

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 10 below).

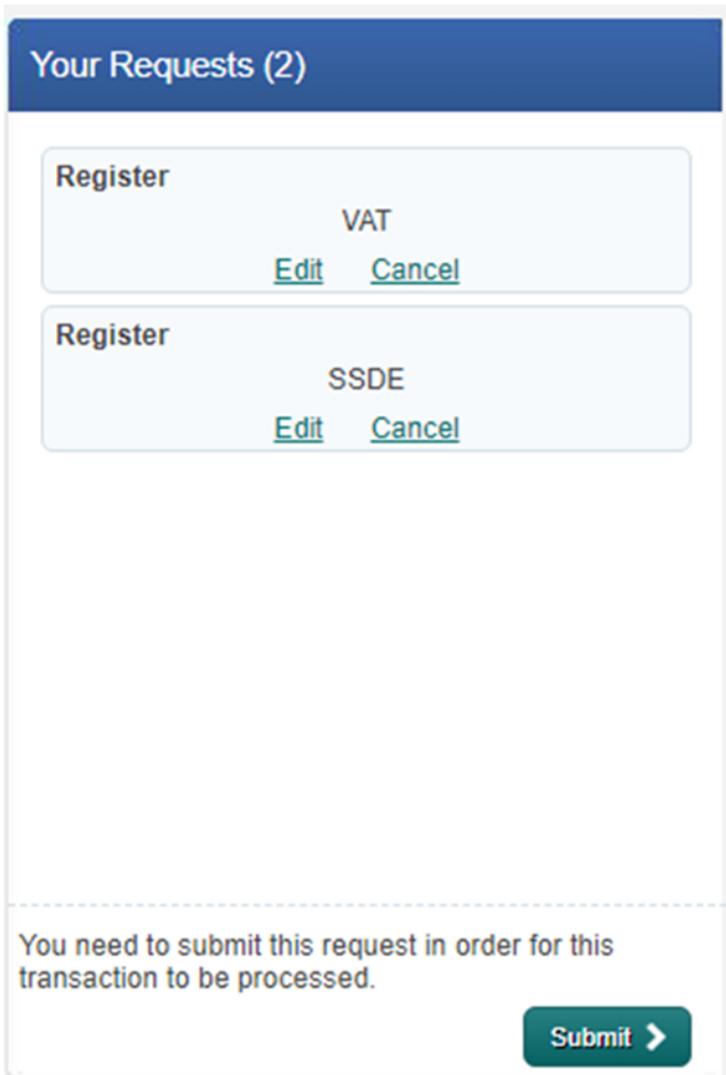


Figure 10: Cart Screen

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.

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[...]

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.

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[...]

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 their 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.

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[...]

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 VAT return for any taxable period within the prescribed time after the end of that period.

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[...]

There are different rates of 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.

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[...]

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 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 8 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.

[...]

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

Since 11pm on 31st December 2020, Postponed Accounting arrangements have been 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](#).

This section sets out the arrangements for making and processing a Postponed Accounting application alongside a VAT application.

Postponed Accounting of VAT can only be granted to customers with a live C&E registration. Applicants should register for C&E before they apply for VAT / Postponed Accounting so that the VAT and Postponed Accounting applications can be considered simultaneously. Further information on how to register for C&E is available [here](#). (Special arrangements for those with no prior Irish tax registration are set out in Section 8.1.1 below.)

8.1 Paper VAT Applications

VAT applicants who are unable to register for VAT online (see [section 3.3](#) above) may apply for Postponed Accounting as part of their paper VAT application by completing the Postponed Accounting section on the appropriate form. Supporting documentation as outlined in [section 8.3](#) should be included with the application.

8.1.1 Applicants with no Irish tax registration number

Where the applicant has no previous Irish tax registration number, they will need to complete their VAT and C&E registrations before the application for Postponed Accounting can be processed.

Applicants should indicate on the VAT registration application form whether they wish to avail of Postponed Accounting and attach the supporting documentation outlined in [section 8.3](#).

Once the VAT registration number is issued the applicant should then register for C&E using the VAT registration number. When both the VAT and C&E registrations are approved the customer should notify Revenue accordingly. This notification should be submitted via MyEnquiries by selecting the heading of “Tax Registration/Cancellation” and then select the subheading of “VAT Postponed Accounting”. Alternatively, an email can be sent to the relevant address as outlined below providing details of both registrations and requesting Postponed Accounting authorisation:

- High Wealth & Financial Service Division customers should use the email address: HWFSDiv@revenue.ie
- Large Corporates Division (LCD) customers should use the email address: largecasesdiv@revenue.ie.
 - LCD customers will include 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.
- All other customers should use the email address: businessstaxesregistrations@revenue.ie.

8.2 Online VAT Applications

A new ‘Postponed Accounting’ heading is available within the VAT registration/re-registration screens to allow applicants to apply for Postponed Accounting with their online application for VAT registration.

Applicants who wish to apply for Postponed Accounting must first answer ‘Yes’ to the question: “Do you intend to import goods from outside the EU? Yes/No”

Those who answer ‘Yes’ will then be asked whether they wish to be considered for Postponed Accounting of VAT on such imports.

Applicants should ensure that they answer each question asked and attach documentary evidence as appropriate.

To be considered for Postponed Accounting certain criteria must be met as outlined under the [Conditions of VAT - Postponed Accounting](#). Supporting documentation will be required as outlined in [8.3 Supporting Documentation](#)

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

[...]

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) *

Accounting Period End (DD/MM) *

Returns Basis *

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? Yes No

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

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

Reason for Registration

If your turnover is below the threshold in the calendar year to date and or in the previous calendar year, or you are about to commence business and have no turnover to date, you are electing to register for VAT from the date of application. Please select.

Postponed Accounting:

Do you intend to import goods from outside the EU? Yes No

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports? Yes No

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%.

Figure 12: ROS VAT registration screen

Applicants who answer 'Yes' to any of the supply questions in Intra Community Activity will be presented with the Intra EU screen after clicking on 'Next'.

Once they have answered the Intra Community Activity questions they will proceed to the Postponed Accounting Information screen.

eRegistration

VAT Registration

* Denotes a required field

Postponed Accounting Activity Information:

Do you intend to import goods from outside the EU? Yes No

If Yes, Do you wish to be considered for Postponed Accounting of VAT on such imports? Yes No

Please provide the details of the type, volume, and value of the goods to be imported from outside the EU *

Please provide the details of the suppliers of such goods being imported and terms of such supply. The terms of supply should clearly demonstrate who the importer/accountable person is *

Who are your customers? * Private Individuals Business Both

Please provide details about your customers *

Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included *

Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address etc.

File *

No file chosen

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

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. If the requested documentation or proofs are not submitted within the timeframe, access to Postponed Accounting will not be granted.

VAT applicants who wish to be considered for Postponed Accounting must first hold a Customs and Excise registration

Figure 13: VAT Postponed Accounting information screen

The details provided by the applicants will be displayed in the Summary screen (fig. 14) before the application is signed and submitted. This Summary screen will also display the information provided for Postponed Accounting.

Applicants can choose to upload any supporting documents by clicking on the 'Upload Documents' button.

eRegistration

Summary

Value Added Tax Registration (New)

Registration Date	23/03/2021
Accounting Period End (DD/MM)	01/01
Returns Basis	Cash
Expected turnover figure for the first 12 months (?)	12344
Self Accounts for VAT	No
Will your business engage in the supply of goods and/or services?	No

Postponed Accounting Application

Do you intend to import goods from outside the EU?	Yes
If Yes, Do you wish to be considered for Postponed Accounting of VAT on such imports?	Yes
Please provide the details of the type, volume, and value of the goods to be imported from outside the EU	xfdsdf
Please provide the details of the suppliers of such goods being imported and terms of such supply. The terms of supply should clearly demonstrate who the importer/accountable person is	sdfsdf
Who are your customers?	Business
Please provide details about your customers	sdfdf
Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included	sdf

Reason for Registration

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

[← Back](#) [Upload Documents →](#) [Next →](#)

Figure 14: VAT Summary screen

Applicants are strongly encouraged to provide as much information and supporting evidence as possible, as full and comprehensive replies will save time processing the application.

Clicking the 'Upload Documents' button from figure 14 will bring the applicant to the following screen:

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.

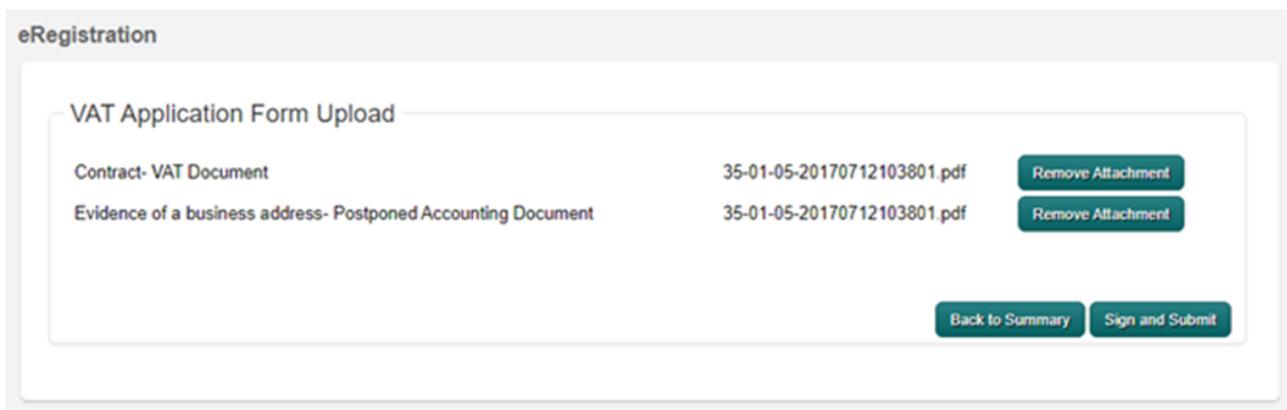
- Evidence of a business address such as a lease on the premises or evidence of your efforts to secure a business premises.
File
 No file chosen
- A copy of a contract relating to the supply and receipt of goods or services.
File
 No file chosen
- An example of sales and purchase invoices already held.
File
 No file chosen
- Details of customer and supplier lists.
File
 No file chosen
- Market research, business projections or feasibility studies for the business to be registered.
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 license.
File
 No file chosen
- Any other documentation that will provide evidence of trade or an intention to trade.
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.

Figure 15: VAT Supporting Documents screen

Applicants can review all the attached documents uploaded as part of their VAT application from the attachment summary screen. This summary screen will also allow applicants to remove any of the attached documents.



The screenshot shows the 'eRegistration' interface for 'VAT Application Form Upload'. It lists two attachments:

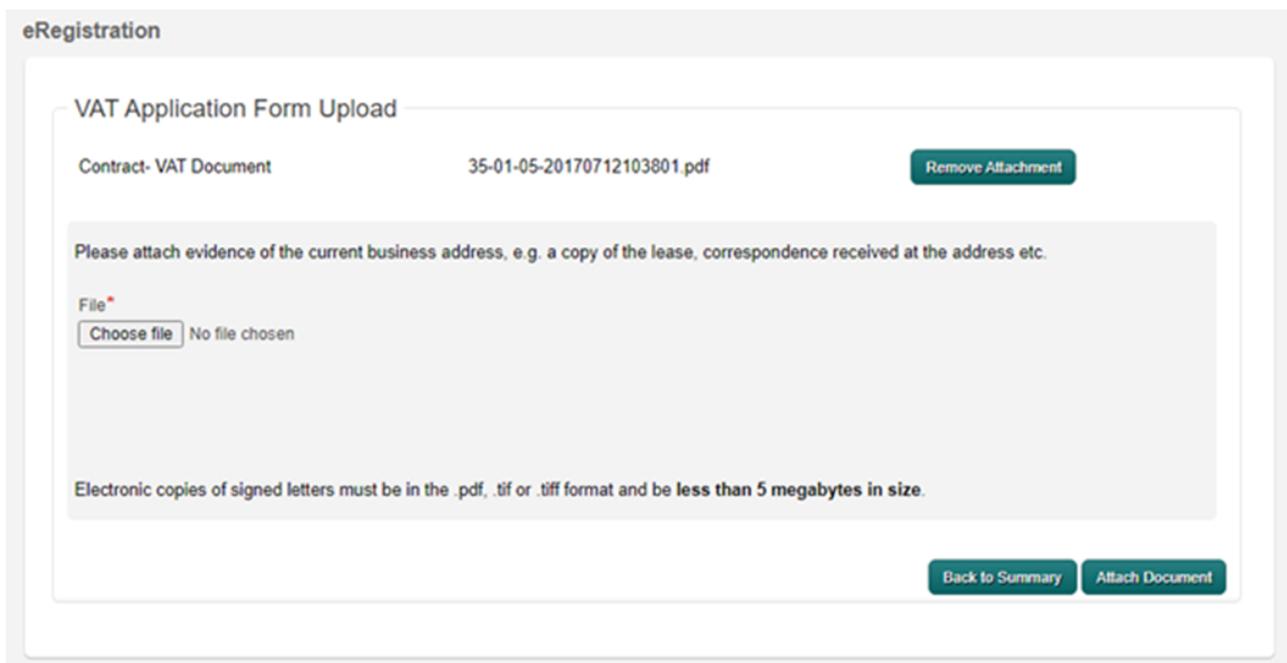
Attachment Name	File Name	Action
Contract- VAT Document	35-01-05-20170712103801.pdf	Remove Attachment
Evidence of a business address- Postponed Accounting Document	35-01-05-20170712103801.pdf	Remove Attachment

At the bottom right, there are two buttons: 'Back to Summary' and 'Sign and Submit'.

Figure 16: VAT Application Form Upload screen

Applicants still have the option at this point to remove incorrect attachments before submitting their application.

If an applicant does remove an attachment then they will be given the option to attach a replacement as shown in figure 17 below.



The screenshot shows the 'eRegistration' interface for 'VAT Application Form Upload'. It lists one attachment:

Attachment Name	File Name	Action
Contract- VAT Document	35-01-05-20170712103801.pdf	Remove Attachment

Below the attachment list, there is a text prompt: "Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address etc."

Underneath, there is a file upload section labeled "File*" with a "Choose file" button and the text "No file chosen".

At the bottom, there is a note: "Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size."

At the bottom right, there are two buttons: 'Back to Summary' and 'Attach Document'.

Figure 17: VAT Application Form Upload screen with replacement attachment

Once completed the applicant can then 'Sign and Submit' their application.

Further details on the relevant supporting documentation are available in [section 8.3](#).

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

[...]

8.2.1 Applicants with VAT registration subsequently applying for Postponed Accounting Accountable persons who were registered for VAT after 11:00pm on 31 December 2020 and now wish to avail of Postponed Accounting, must first register for C&E using their VAT registration number. When the C&E registration is approved the customer should apply for Postponed Accounting online via ROS. In the ‘Other Services’ menu, select ‘Manage Tax Registrations’

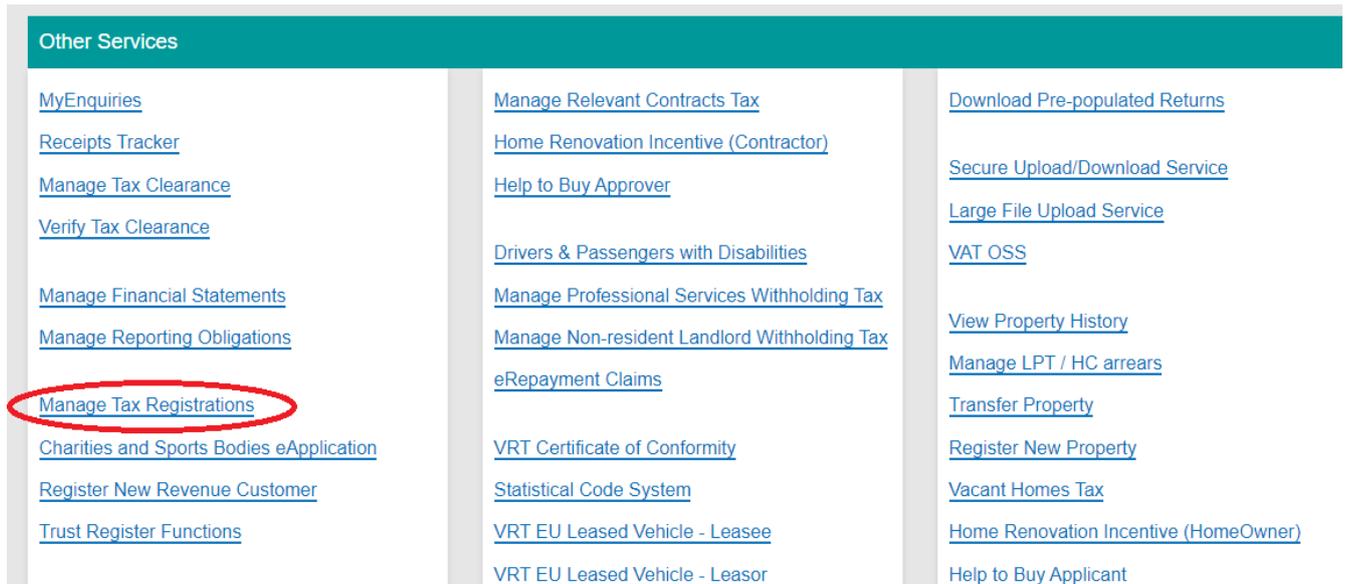


Figure 18: Manage Tax Registrations screen

In the Value Added Tax section, select 'Apply for Postponed Accounting of VAT'

eRegistration

Manage Your Tax Registrations and TAIN 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: Cease Registration > Remove Agent Link

Capital Acquisitions Tax - CAT
Status: Active
Number:
Agent: Cease Registration > Remove Agent Link

Capital Gains Tax - CGT
Status:
Number:
Agent: Remove Agent Link

Value Added Tax - VAT
Status: Active
Number:
Agent: Cease Registration > Remove Agent Link Remove Intra-EU **Apply for Postponed Accounting of VAT** eCert of Vat status

Figure 19: Apply for Postponed Accounting of VAT

Complete the Postponed Accounting Activity Information and select 'Submit':

eRegistration

VAT Registration
* Denotes a required field

Postponed Accounting Activity Information:

Do you intend to import goods from outside the EU? No

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports? No

Please provide the details of the type, volume, and value of the goods to be imported from outside the EU *

Please provide the details of the suppliers of such goods being imported and terms of such supply. The terms of supply should clearly demonstrate who the importer/accountable person is *

Who are your customers? * Private Individuals Business Both

Please provide details about your customers *

Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included *

Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address etc.

File* No file chosen

Figure 20: Postponed Accounting Activity Information

Submit the request in order for the transaction to be processed.

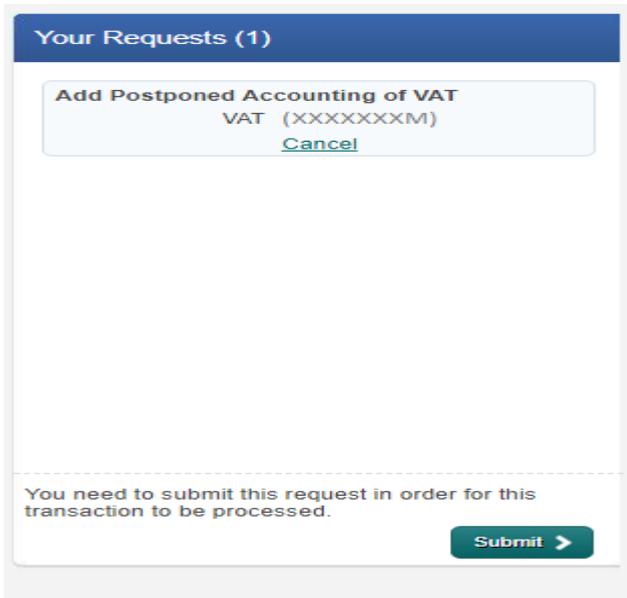


Figure 21: Submit request

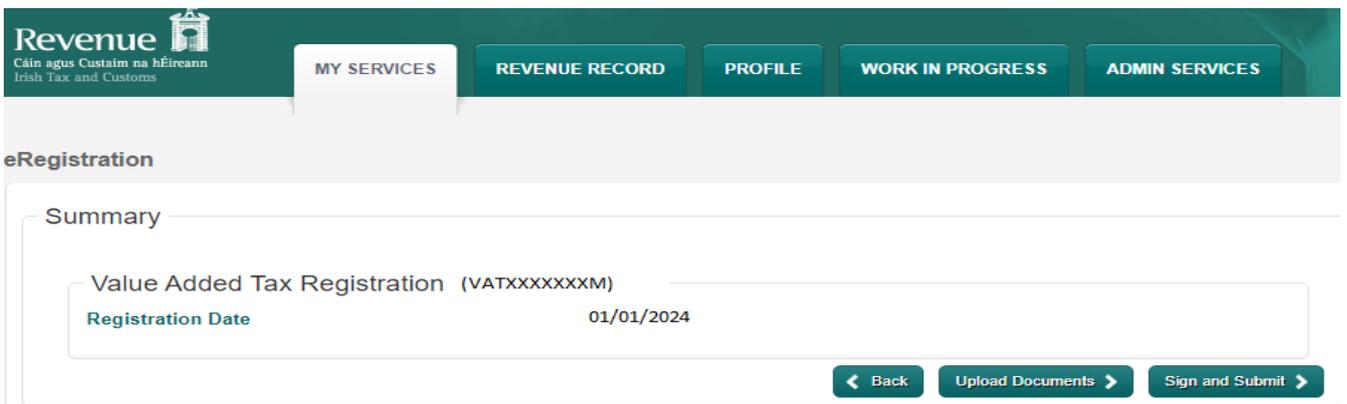


Figure 22: Summary of Registration

Load the Certificate number, enter Password and select 'Sign & Submit'

Figure 23: Sign & Submit screen

ROS will issue an acknowledgement confirming the Online Registration Return with a Notice Number to be used in any future correspondence.

Applicants who cannot access the eRegistration service (outlined in Section 3.3) can submit a notification via myEnquiries by selecting the heading of "Tax Registration/Cancellation" and then select the subheading of "VAT Postponed Accounting". An email can be sent to the relevant address as outlined below providing details of both registrations and requesting Postponed Accounting authorisation:

- Large Corporates Division for associates of existing LCD customers, email address largecasesdiv@revenue.ie. Postal address: Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K.
- High Wealth & Financial Services Division for 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. Email address: HWFSDiv@revenue.ie. Postal address: Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K.
- All other customers should use the email address: businesstaxesregistrations@revenue.ie.

8.2.2 Agents

There will be no change to the process currently followed by agents who are submitting a Domestic only/Intra EU application. Agents wishing to submit a Postponed Accounting application will follow the same steps as outlined above.

The screenshot shows the 'eRegistration' header at the top. Below it is a section titled 'TAIN Link Attachment'. The text reads: 'In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter. Further information and a sample letter are available [here](#). Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' Below this is a file upload section with a 'File*' label, a 'Choose file' button, and the text 'No file chosen'. There is a checkbox for 'Value Added Tax' which is currently unchecked. At the bottom, there is a note: 'Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.' and two buttons: 'Back' and 'Next'.

Figure 24: TAIN Link Attachment initial screen

The screenshot shows the 'eRegistration' header at the top. Below it is a section titled 'TAIN Link Attachment'. The text reads: 'Attached approval letter file(s):'. Below this, there are two columns: 'Value Added Tax' and 'Revenue Commissioners.pdf'. To the right of these columns is a 'Remove Attachment' button. At the bottom right, there are two buttons: 'Back' and 'Sign and Submit'.

Figure 25: TAIN Link Attachment submission screen

Agents will be able to apply for Postponed Accounting while they are registering a resident company or a company in liquidation through the updated Customer Registration services as shown in figure 26.

eRegistration

New Customer Registration

This service allows new customers to be registered with Revenue, including individuals and new (resident) companies. This service may not be used to register any class of body which is on the Registry of Friendly Societies. Please select one of the options below to proceed.

- Individuals will be registered for Income Tax or PAYE.
- Companies will be registered for Corporation Tax.
- Partnerships will be registered for Income Tax.
- Trusts will be registered for Income Tax.
- Companies in Liquidation will only have a request for VAT registration which will be sent to Revenue for approval.
- Receivers will be registered for Income Tax.
- Unincorporated Bodies will be registered for Income Tax.

Please note, online registration facilities for existing customers of Revenue are available via the 'TAIN Services' tab.

Figure 26: Agents New Customer Registration screen

8.3 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;

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

Traders can verify if a quoted Irish domestic VAT number is valid using the VAT number verification tool. This tool is accessible from the Other Services panel in MyServices/TAIN services in ROS and from the Manage My Records panel in MyAccount.

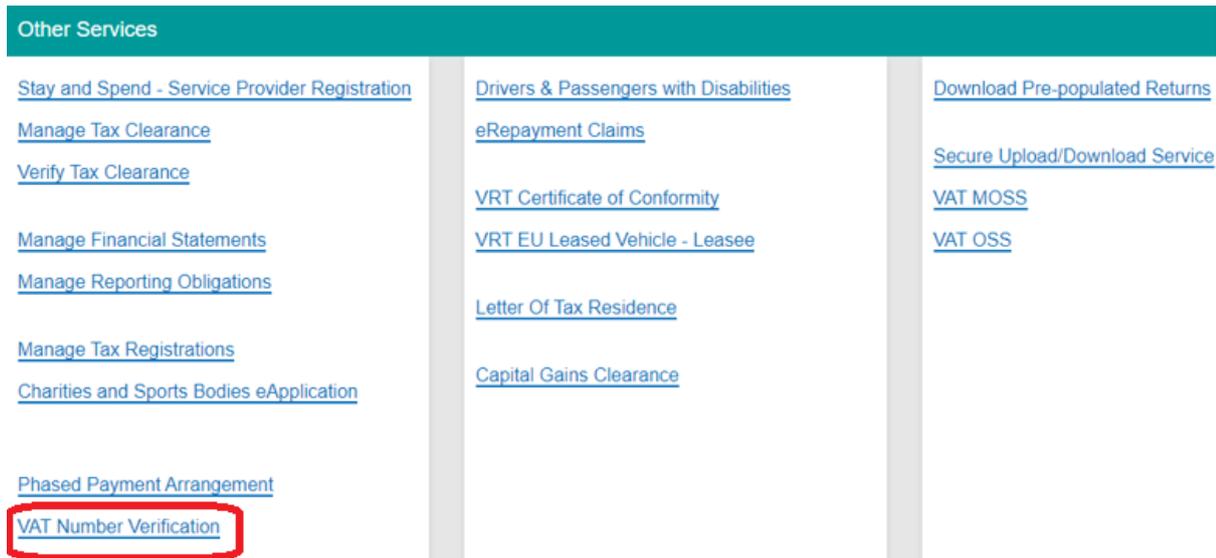


Figure 32: ROS - VAT Number Verification

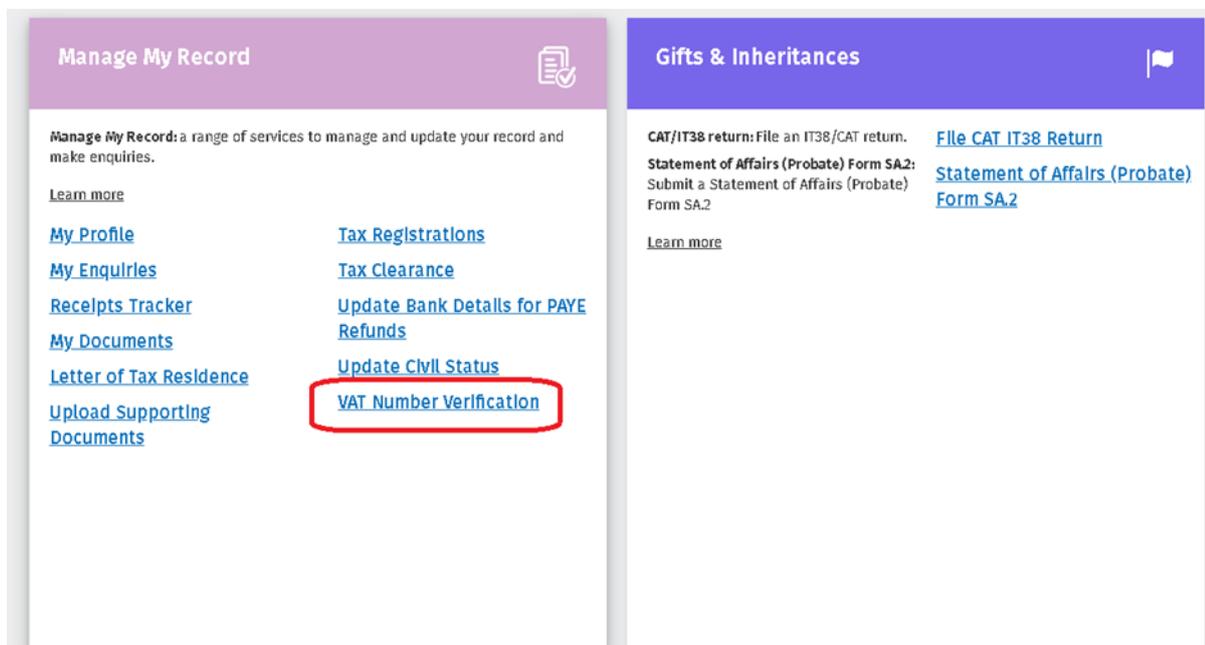


Figure 33: MyAccount - VAT Number Verification

The application will return messages “Yes, valid VAT Number” or “No, invalid VAT Number” depending on the validity. A daily limit of 20 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”.

10. EU VAT SME scheme

The EU VAT SME scheme was introduced on 1 January 2025. Where a taxpayers' turnover is below the Union threshold (€100,000) and the domestic turnover threshold(s) of the Member State(s) where supplies are made, they may apply to register for same.

In principle, in certain limited circumstances, a taxpayer may be eligible to be registered for VAT and the EU VAT SME scheme however, if turnover exceeds the Union threshold the EU VAT SME registration should be ceased.

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

[...]

Appendix 6 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 7 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

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

Tax-geared penalties for deliberate or careless behaviour can arise if you:

- deliberately or carelessly furnish an incorrect return
- make an incorrect claim or declaration
- **or**
- fail to file a return due.

Revenue expects that as a legitimate trader you will, on an ongoing basis, assess the integrity of your supply chain, the suppliers, customers, goods, and services within it. There are consequences to becoming involved in a set of transactions connected with VAT fraud. Revenue will apply penalties, where appropriate, and you may lose your entitlement to reclaim VAT.

Further guidance is contained in the Tax and Duty Manual: **How to protect your business from becoming involved in VAT fraud** available at www.revenue.ie.

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. 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 'Starting and running a business' section.

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 ROS registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

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.

Exclusion from Mandatory Electronic Filing and Payment of Tax

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

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

VALUE ADDED TAX

ADVICE OF DOMESTIC-ONLY REGISTRATION

You are registered for domestic-only Value Added Tax with effect from DD/MONTH/YEAR. Your VAT number is IE XXXXXXXX.

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 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 cannot use the moneys received basis in respect of the following transactions:*

- *transactions with a connected person*
- *construction services supplied by a sub-contractor to a principal contractor*
- *VAT on property transactions consisting of the creation of long leases prior to 01/07/2008*
- *intra community acquisitions of goods and services*
- **or**
- *the importation of goods into the state.*

Tax-geared penalties for deliberate or careless behaviour can arise if you:

- deliberately or carelessly furnish an incorrect return
- make an incorrect claim or declaration
- **or**
- fail to file a return due.

Revenue expects that as a legitimate trader you will, on an ongoing basis, assess the integrity of your supply chain, the suppliers, customers, goods, and services within it. There are

consequences to becoming involved in a set of transactions connected with VAT fraud. Revenue will apply penalties, where appropriate, and you may lose your entitlement to reclaim VAT.

Further guidance is contained in the Tax and Duty Manual: **How to protect your business from becoming involved in VAT fraud** available at www.revenue.ie.

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. 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 'Starting and running a business' section.

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 ROS registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

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.

Exclusion from Mandatory Electronic Filing and Payment of Tax

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

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

Tax-geared penalties for deliberate or careless behaviour can arise if you:

- deliberately or carelessly furnish an incorrect return
- make an incorrect claim or declaration
- **or**
- fail to file a return due.

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.

Revenue expects that as a legitimate trader you will, on an ongoing basis, assess the integrity of your supply chain, the suppliers, customers, goods, and services within it. There are consequences to becoming involved in a set of transactions connected with VAT fraud. Revenue will apply penalties, where appropriate, and you may:

- lose your entitlement to reclaim VAT.
- become liable for Irish VAT on previously zero-rated intra-Community supplies where the related transactions are connected with fraud.

Further guidance is contained in the Tax and Duty Manual: How to protect your business from becoming involved in VAT fraud available at www.revenue.ie.

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. 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 'Starting and running a business' section.

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 ROS registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699

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.

Exclusion from Mandatory Electronic Filing and Payment of Tax

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

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 taxable goods and taxable services except in relation to transactions excluded from such treatment. *You cannot use the moneys received basis in respect of the following transactions:*

- *transactions with a connected person*
- *construction services supplied by a sub-contractor to a principal contractor*
- *VAT on property transactions consisting of the creation of long leases prior to 01/07/2008*
- *intra community acquisitions of goods and services*
- **or**
- *the importation of goods into the state.*

Tax-geared penalties for deliberate or careless behaviour can arise if you:

- deliberately or carelessly furnish an incorrect return
- make an incorrect claim or declaration
- **or**
- fail to file a return due.

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.

Revenue expects that as a legitimate trader you will, on an ongoing basis, assess the integrity of your supply chain, the suppliers, customers, goods, and services within it. There are consequences to becoming involved in a set of transactions connected with VAT fraud. Revenue will apply penalties, where appropriate, and you may:

- lose your entitlement to reclaim VAT.

- become liable for Irish VAT on previously zero-rated intra-Community supplies where the related transactions are connected with fraud.

Further guidance is contained in the Tax and Duty Manual: **How to protect your business from becoming involved in VAT fraud** available at www.revenue.ie

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. 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 'Starting and running a business' section.

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 ROS registration or using the ROS facilities, you can contact our ROS Technical Helpdesk at + 353 1 738 3699.

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.

Exclusion from Mandatory Electronic Filing and Payment of Tax

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

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'.

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

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

Yours faithfully

(Caseworker Name)

Business Division Registration Unit

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

[...]