Guidelines for VAT Registration

Part 38-01-03b

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.
## Table of Contents

1. Introduction .................................................................................................................. 3
2. Importance of Appraising VAT Applications .............................................................. 3
3. Application for Registration ......................................................................................... 4
   3.1 Two-tier VAT registration ......................................................................................... 4
   3.2 Online applications .................................................................................................. 4
   3.3 Paper applications .................................................................................................. 8
   3.4 VAT registration application details ......................................................................... 9
      3.4.1 Date of registration .......................................................................................... 9
      3.4.2 Registration in respect of EU acquisitions only ............................................... 9
      3.4.3 Reason for registering ..................................................................................... 9
      3.4.4 Expected turnover and registration thresholds ................................................. 9
      3.4.5 Cash receipts .................................................................................................. 10
      3.4.6 Agent correspondence .................................................................................... 10
      3.4.7 Bank account details ....................................................................................... 10
      3.4.8 Developer or landlord property details for VAT purposes ................................ 10
   3.5 Applications from non-residents ............................................................................ 11
   3.6 Submission of supporting documentation via MyEnquiries .................................... 11
   3.7 Section 108D of the VAT Consolidation Act 2010 .................................................. 11
   3.8 ‘Intention to Trade’ applications ............................................................................ 12
4. Registering a VAT Application ...................................................................................... 13
   4.1 Section 110 estimates ............................................................................................. 13
   4.3 Re-registrations ...................................................................................................... 13
   4.5 Mandatory eFiling of returns ............................................................................... 13
5. Disallowing a VAT Application .................................................................................... 14
   5.1 Right of appeal ...................................................................................................... 14
6. Appendices .................................................................................................................... 16
   Appendix 3 Standard Query Letter .............................................................................. 17
   Appendix 4 Property Query Letter ............................................................................... 18
   Appendix 5 Advice of VAT Registration (prior to Two-Tier Registration) .................... 19
   Appendix 6 Advice of Domestic-only VAT Registration ............................................. 21
   Appendix 7 Advice of Intra-EU VAT Registration ....................................................... 23
   Appendix 8 Exempt Activity Letter ............................................................................ 25
   Appendix 9 Not Accountable Letter ............................................................................ 26
   Appendix 10 No Vatable Activity Letter ...................................................................... 27
   Appendix 11 Liquidator/Receiver/Mortgagee Letter .................................................... 28
   Appendix 12 No Contact Letter .................................................................................. 29
   Appendix 13 Refusal letter .......................................................................................... 30
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](https://www.revenue.ie).

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.

[...]
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

From June 15th 2019, 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. 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

The Revenue Online Service (ROS) eRegistration service, introduced in 2009, 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.
Figure 1: eRegistration Registration Options screen
From 15 June 2019 the VAT eRegistration screens will display as follows:

**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 in the screenshot below:

![eRegistration VAT Registration – Intra Community Activity Information screen](image)

**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.

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[...]

Applicants in categories that cannot avail of the e-Registration facility may use the appropriate paper form e.g. TR1 or TR1(FT) and TR2 or TR2(FT).

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[...]
3.4 VAT registration application details

All applications, whether electronic or paper, request details which need to 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 3.

3.4.1 Date of registration

The accountable person is required to specify the date from which they require 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

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

[...]

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 referenced on the application form.

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[...]

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. If, for example, a person selling bicycles (23% rate) estimates their annual turnover to be €15,000, they are below the current turnover threshold for goods of €75,000 and are not obliged to register for VAT.
3.4.5 Cash receipts
The applicant must indicate on the registration application if he/she is 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 or not 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.

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.

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

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 4.
3.5 Applications from non-residents

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.

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.
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.

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.

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[...]

The S110 amount may be subsequently modified based on actual VAT returns. The amount may also be reduced to allow for the likely VAT incurred in respect of business purchases during the start-up period of the business.

A list of VAT rates applicable to over 2,500 goods and services 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.

[...]

6.3 Re-registrations

All of the risk factors which apply to new registrations also apply to the reactivation of previously ceased VAT registrations and in particular 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

Electronic filing of returns is mandatory in all cases unless an exemption has been granted by Revenue.
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**
  The nature of the business is deemed to be an exempt activity at the time of the VAT Registration Application as specific in Schedule 1 of the VAT Consolidation Act, 2010.

- **Not Accountable**
  Where it is deemed that the Applicant, at the time of Application 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.

- **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.

- **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,

- **No Response**

Template letters for each of the above scenarios are attached in the Appendices.

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 11.
The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

8. Appendices

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

[...]

Appendix 3   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 4 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 5  Advice of VAT Registration (prior to Two-Tier Registration)

In all correspondence please quote:

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

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

*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 6  Advice of Domestic-only VAT Registration

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

You are registered for domestic-only Value Added Tax with effect from 30 May 2019. 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.
"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 7  Advice of Intra-EU VAT Registration

VALUE ADDED TAX (VAT)

ADVICE OF INTRA-EU REGISTRATION

You are registered for intra-EU VAT with effect from 30 May 2019. Your VAT number is IE 1234567AA

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 8   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 9  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 10  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 11  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 12  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 13  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
The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]