

Particulars to be supplied by new companies

Part 38-02-08

This document should be read in conjunction with section 882 of the Taxes Consolidation Act 1997 (TCA)

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1. Requirement for Statement of Particulars - Section 882

(a) Any company incorporated in the State or which commences to carry on a trade, profession or business in the State, and

(b) Any company not resident in the State which commences to carry on a trade, profession or business in the State,

is obliged under **section 882**, within 30 days of –

- 1) the date the trade, profession or business commenced,
- 2) the date of a material change in the information previously provided, and
- 3) the giving of a notice by an Inspector requiring a statement under this section,

to deliver to the Revenue Commissioners a statement containing the following information:

- (I) the name of the company;
- (II) the address of its registered office;
- (III) the address of its principal place of business;
- (IV) the name and address of the secretary of the company and, in the case of a company which is neither incorporated nor resident in the State, but which carries on a trade, profession or business in the State, the name and address of the agent, manager, factor or other representative of the company;
- (V) the date of commencement of the trade, profession or business;
- (VI) the nature of the trade, profession or business;
- (VII) the date to which accounts relating to such trade, profession or business will be made up; and
- (VIII) such other information as the Revenue Commissioners consider necessary for the purposes of the Tax Acts.

Completion of Form 11F CRO will be regarded as fulfilling the company's obligations under section 882.

The completed Form 11F CRO and details of any subsequent material change in the information provided should be submitted in writing to the National Companies Unit using MyEnquiries, or to the following address:

D. Moore
Inspector of Taxes
National Companies Unit
PO Box 1
Wexford
Co. Wexford

This is the procedure for all companies, regardless of geographic location.

2. Requirement on non-resident companies to file

Section 882 also requires a company that is incorporated in the State, but not resident in the State to deliver to the Revenue Commissioners particulars detailing the name of the territory in which the company is, by virtue of the law of that territory, resident for tax purposes.

3. Obligation on companies or agents to provide the required information

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

[...]

The information in relation to the company is to be provided automatically when the company begins to carry on a trade, profession or business **or** where there is a material change in the information previously provided. The inspector may request information under the section at any time.

The information must be submitted within 30 days of the date of commencement of trading, material change or the Inspector's request.

If a company fails to submit the Statement of Particulars, Revenue may notify the Registrar of Companies that the company has failed to submit a statement. The Registrar may then begin the strike-off process under Section 726 of the Companies

Act 2014. Additionally, the company and the secretary will each be liable to a separate penalty under section 1073 of the Taxes Consolidation Act 1997.

A more recent version of this manual is available.