

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) Every 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, or
 - 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.

A copy of Section 882 is included in the Appendix to this Manual.

Completion of Form 11F CRO fulfils 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 (Enquiry relates to '*National Companies Unit (NCU)*'), 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 particulars

1. Section 882 requires a company that is incorporated in the State, and is neither resident in the State nor carrying on a trade, profession or business in the State, deliver to the Revenue Commissioners the following information (particulars required):
 - (a) the name of the company,
 - (b) the address of its registered office in the State and the address of its principal place of business,
 - (c) the nature of the trade, profession or business,
 - (d) the name and address of the secretary of the company,
 - (e) (i) where the company is controlled by a company the shares in which are listed in the official list of a recognised stock exchange and have been the subject of dealings on such an exchange in the period of 12 months ending at the time at which the statement is delivered, the name of that company and the address of its registered office, and
(ii) in any other case, the name and address of any individual or individuals who have control of the company,
 - (f) the territory in which the central management and control of the company is normally carried out, and
 - (g) such other information as Revenue consider necessary for the purposes of determining the territory in which the company is resident for the purposes of tax.
2. The particulars required are to be given to Revenue within 30 days of when
 - (a) the company commences a trade, profession or business (wherever carried on),
 - (b) there is a material change in information previously delivered by the company, or
 - (c) an inspector gives notice to the company requiring a statement under section 882.

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 without request 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.

Revenue issue reminder notices annually to companies that registered with the CRO in the previous year but have not yet registered their trading status with Revenue. The notice requires a reply; either to request a tax registration or to provide an update on the company's status.

Appendix: Section 882 Taxes Consolidation Act

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(1)(a) In this section—

“**secretary**” includes persons mentioned in **section 1044(2)** and, in the case of a company not resident in the State, the agent, manager, factor or other representative of the company;

“**settlor**” and “**settlement**” have the same meanings as in [section 10](#);

“**tax**”, in relation to a territory other than the State, means any tax imposed in that territory which corresponds to income tax or corporation tax;

“**ultimate beneficial owners**”, in relation to a company, means—

- (i) the individual or individuals who have control of the company, or
- (ii) where a person, whether alone or together with other persons, who controls the company controls it in the capacity as the trustee of a settlement, any person who in relation to the settlement—
 - (I) is a settlor, or
 - (II) is, or can under any scheme or arrangement reasonably expect to become, a beneficiary under the settlement, or
 - (III) where such settlor or beneficiary, as the case may be, is a company, the ultimate beneficial owners of that company.
- (b) For the purposes of this section, control shall be construed in accordance with **section 432**.

(2) **Every** company which is incorporated in the State or which commences to carry on a trade, profession or business in the State shall, in every case within 30 days of—

- (a) the date on which it commences to carry on a trade, profession or business, wherever carried on,
- (b) the date at which there is a material change in information previously delivered by the company under this section, and
- (c) the giving of a notice to the company by an inspector requiring a statement under this section,

deliver to the Revenue Commissioners a statement in writing containing particulars of—

- (i) in the case of every company—
 - (I) the name of the company,
 - (II) the address of the company’s registered office,
 - (III) the address of its principal place of business,
 - (IV) the name and address of the secretary 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 up 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;

- (ii) in the case of a company which is incorporated, but not resident, in the State -
 - (I) the name of the territory in which the company is, by virtue of the law of that territory, resident for tax purposes,

and

- (iii) in the case of a company which is neither incorporated in the State nor resident in the State but which carries on a trade, profession or business in the State—
 - (I) the address of the company's principal place of business in the State,
 - (II) the name and address of the agent, manager, factor or other representative of the company, and
 - (III) the date of commencement of the company's trade, profession or business in the State.

(3) Where a company fails to deliver a statement which it is required to deliver under this section, then, notwithstanding any obligations as to secrecy or other restriction upon disclosure of information imposed by or under any statute or otherwise -

- (a) the Revenue Commissioners, or
- (b) such officer of the Revenue Commissioners as is nominated by the Commissioners for the purposes of this section,

may give a notice in writing, or in such other form as the Revenue Commissioners may decide, to the registrar of companies (within the meaning of the [Companies Act 2014](#)) stating that the company has so failed to deliver a statement under this section.