

VALUE-ADDED TAX GROUP REGISTRATION



Form to be completed by person applying to have all his/her business activities treated as carried on by another member of the group.

When completed, this form should be returned to your local tax district.

Details are available at www.revenue.ie

1. Particulars of person making the application

(a) Name

(b) Address

(c) V.A.T. Registration No.

(d) Description of business activities

2. Particulars of person desired to be treated as carrying on all the activities of the applicant

(a) Name

(b) Address

(c) V.A.T. Registration No.

3. Business or financial relationship between the applicant and the person named in paragraph 2

(Give a full description of the manner in which the business activities are interlinked, and in the case of two companies, the extent, if any, to which one is controlled by the other through share holdings or otherwise).

(DD/MM/YY)

4. Date from which the application should have effect

 / /

5. Declaration

I/We declare that the foregoing particulars are correct and, in accordance with Section 15 of the Value-Added Tax Consolidation Act, 2010 and regulation 4 of the Value-Added Tax Regulations, 2010. I/We hereby apply that, with effect as on and from the date mentioned in paragraph 4, or as on and from such later date as may be determined by the Revenue Commissioners, all my/our business activities will be treated as carried on by the person mentioned in paragraph 2.

Signature

Date / /

Status of Signatory

(State whether owner, partner or authorised officer)

An application by a company should be signed by the Secretary, and an application by a partnership should be signed by the precedent acting partner.

**Extract from Regulation 4,
Value-Added Tax Regulations 2010
(S.I. No. 639 of 2010)**

4. (1) Where 2 or more persons seek to satisfy the Commissioners that those persons should be treated as being in a group in accordance with section 15 of the Act, each of those persons is required to complete such forms as are provided for that purpose by the Commissioners.
- (2) The Commissioners shall-
- (a) determine whether a notification under section 15 of the Act should be issued to such persons, and
 - (b) where they determine that such notification should so issue, specify the date from which the notification applies.