How to Manage Tax Registrations on ROS - Agent

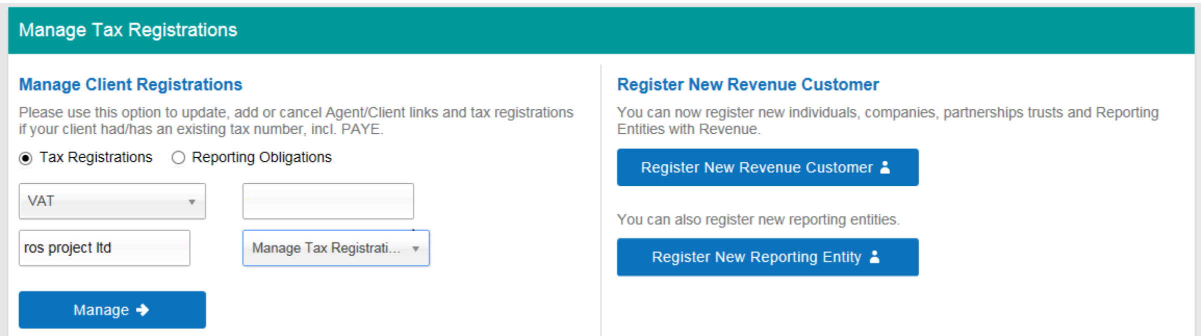
There are two options under Manage Tax Registrations on the TAIN Services page:

- 'Manage Client Registrations' is for clients – new or existing, who are already registered with Revenue in some capacity, that is their tax registration number is already on record with Revenue for example for Pay As You Earn (PAYE).
- 'Register New Revenue Customer' is for clients whose tax registration number is **not** on record with Revenue. For example: an individual has just obtained new Personal Public Service Number (PPSN) from the Department of Social Protection (DSP) or who do not have a tax registration number (for example a new company).

Manage Client Registrations– client is registered with Revenue for even one tax type

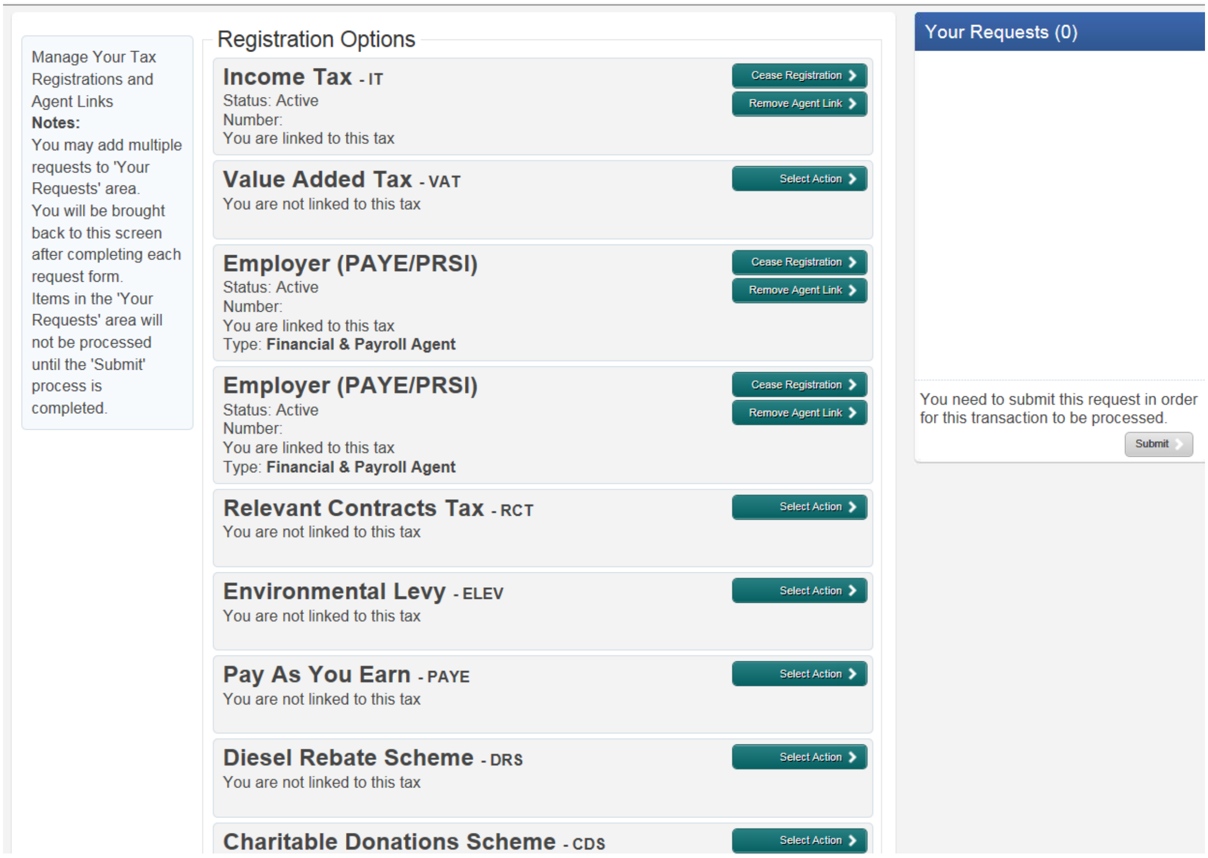
On the "Manage Client Registrations" panel of the TAIN services page:

- Select "Tax Registrations" and then select a tax type from the dropdown menu that the client is already registered for, e.g., PAYE-Ind (PAYE worker) or Income Tax.
- Enter the client's PPS number or tax reference number.
- Enter the client's name.
- Select "Manage Tax Registrations" and click "**Manage**".



The Name entered must match the name on the Revenue computer system. Abbreviations, spelling differences and titles can cause the match to fail. If you continue to have a problem with this, please contact the client's local tax office to verify the details on record.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs



Linked

If you have an active link, you will have the option to:

- Cease the client for this tax type
- terminate your link to this client.

Not linked

If you do not have an active link, you will have the option to Select Action. Clicking on this reveals the following:

- Link Only to an existing registration. This is the most commonly required action. It is currently fourth on the list of options. If the client is new to you and is registered with Revenue for the tax type in question, use this option. If you try to link only to a client who is not registered for that tax type, the error message '**Registration Number not valid for this Tax Type**' will be displayed. This means that client is not on record with Revenue for the tax type you selected.

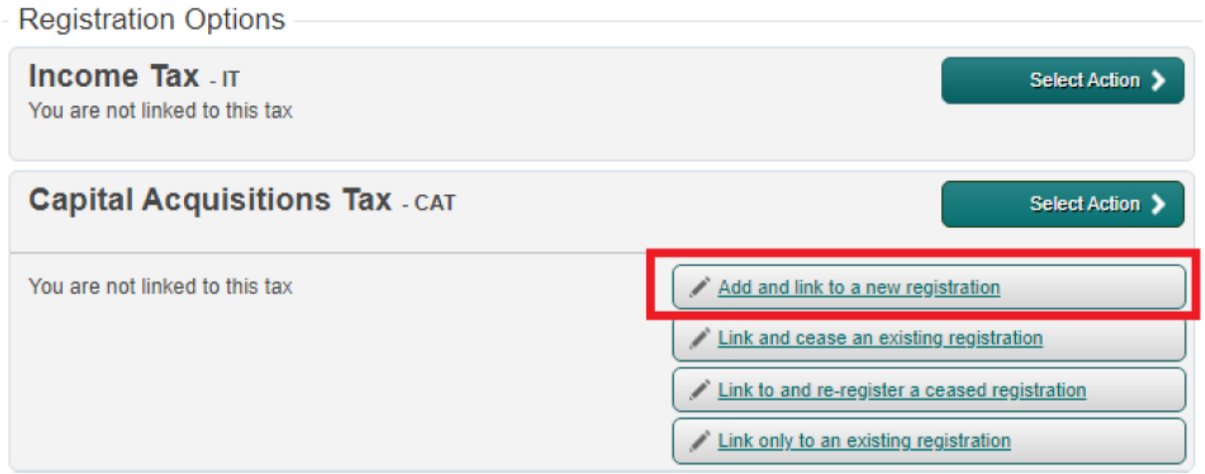
- Add and link to a **new tax registration.** If client is not registered for this tax type with Revenue, use this option. If the client is already registered for the tax type, in most cases, this option will fail. If you get the error message '**Registration is currently unavailable for the PPS Number supplied**', this means that client is on record with Revenue for this tax type already. However, for PREM (PAYE-Emp), it is possible to create a new employer number even if the client has an employer number already. In some cases, this is a valid choice, but in the majority of cases, it is not. Returns will be required from both employer numbers. If you create a new employer number in error, please cease the registration as soon as possible. Please note that for VAT and

RCT registrations, the case may need to be approved in the local tax office before the registration becomes active. If you experience a delay in activation, please contact the client's local tax office. Any supporting documentation required should be submitted through My Enquiries.

- Link and cease an existing tax registration. If client is registered for a tax type and wishes to de-register, use this option. An electronic copy of the agent link letter is required to be uploaded even though the tax type is being ceased.

- Link and re-register a ceased registration. In some cases, your client may have been registered for a tax type and then ceased. It is possible to re-register the client for some tax types.

Click **"Select Action"** beside the tax to be linked or registered.



Complete the necessary information and click on **"Add to Your Requests"**

The tax head will now be added to "Your Requests".

Click "Submit" if you wish to proceed.

You are no longer required to generate a Client Consent letter **if the client has an online registration in ROS or myAccount.**
Upon submission of the Agent Link Request by the agent/advisor, the ROS client will receive a notification in their ROS Inbox and the myAccount client will receive a notification in their MyEnquiries.

The pending link will remain at **"Pending**" status until:

It is Approved or Rejected by the client from the ROS Inbox notification/MyEnquiry sent to their ROS or myAccount, or by the client accessing the link request in the Agent Link Manager.

You will receive a ROS notification when the client Approves or Rejects the request. If the pending link request is Approved, the information will be used to create the link in Revenue's systems.

If the pending link request is **neither Approved nor Rejected, it will expire after 30 days**.

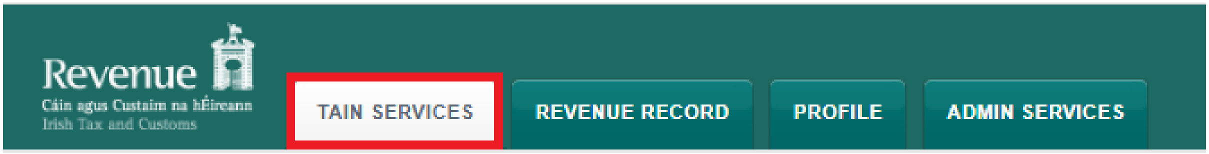
Please note that it can take up to **three working days** for Agent link requests to update fully to ROS.

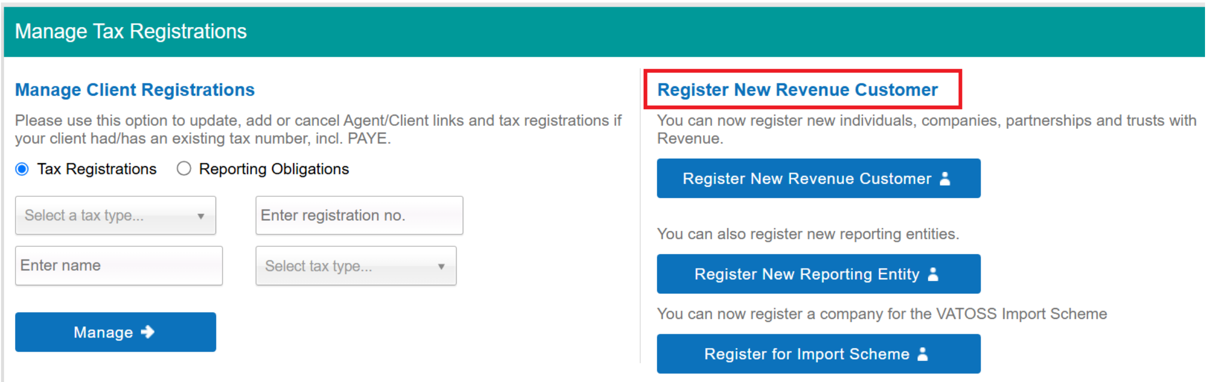
Agent Registering & Linking to a New Revenue Customer.

On the Agent Services screen scroll down to **Register a New Revenue Customer.**

You should select this option when registering new individuals, companies, partnerships, and trusts **that is/are not already registered for any Tax head** on the Revenue System.

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





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, PAYE, or Capital Gains Tax.
- 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.