



# TAX REGISTRATION

# TR1(FT)

## FOR NON-RESIDENT INDIVIDUALS, PARTNERSHIPS, TRUSTS OR UNINCORPORATED BODIES REGISTERING FOR TAX IN IRELAND

### This form may be used by:

- A **non-resident** individual, complete parts A1, A3.
- A **non-resident** partnership, trust or unincorporated body, complete parts A2, A3.

### It should not be used by:

- PAYE Employees taking up employment for the first time - use the Jobs & Pensions service. To use this service the employee must first register for **myAccount** on **www.revenue.ie**,
- A non-resident body whose sole aim is to receive a registration number to obtain a grant / tax clearance certificate - use Form TC1 available on the website,
- A non-resident body etc. Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

Complete this form in BLOCK LETTERS, note that \* denotes a required field, where given options insert  in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the Registration Unit appropriate to the address at which the business is carried on. A full list of Registration Units is provided at the end of this form.

**Note: Please complete all relevant sections of this form. Without sufficient information your tax registration(s) may be delayed**

### Part A

### Individual Details

#### A1 Individuals - Give the following information of the person who is to be registered and then complete Section A3

<b>1. Forename *</b>	<input type="text"/>	<b>2. Surname *</b>	<input type="text"/>
<b>3. Gender *</b>	Male <input type="checkbox"/> Female <input type="checkbox"/>	<b>4. Nationality *</b>	<input type="text"/>
<b>5. Date of Birth *</b>	<input type="text"/>	<b>6. Private Address *</b>	<input type="text"/>
<b>7. PPSN *</b>	<input type="text"/>	(Incl. Eircode where applicable)	
(for information on how to obtain a Personal Public Service Number (PPSN) refer to <b>www.welfare.ie</b> )		<b>9. Garda National Immigration Bureau Number (GNIB) / Irish Residence Permit (IRP) Number*</b>	<input type="text"/>
<b>8. Phone No. *</b>	<input type="text"/>	<b>10. Immigration Stamp Number *</b>	<input type="text"/>
(Incl. Local Area Code)			
<b>E-Mail</b>	<input type="text"/>		
<b>11. Civil Status</b>	Single <input type="checkbox"/>	Divorced <input type="checkbox"/>	Widowed <input type="checkbox"/>
	Married <input type="checkbox"/>	A former Civil Partner <input type="checkbox"/>	A Surviving Civil Partner <input type="checkbox"/>
	In a Civil Partnership <input type="checkbox"/>	Married but living apart <input type="checkbox"/>	In a Civil Partnership but living apart <input type="checkbox"/>
<b>12. If married or in civil partnership state the following details in respect of your spouse or civil partner:</b>			
Forename *	<input type="text"/>	Surname *	<input type="text"/>
PPSN *	<input type="text"/>	Date of Birth	<input type="text"/>
or if PPSN not known			
Pre-marriage or Pre-Civil Partnership surname	<input type="text"/>		

#### A2 Trusts / Partnerships - Give the following information of the body who is to be registered and then complete Section A3

<b>13. Name of the Body to be registered *</b>	<input type="text"/>
<b>14. Responsible Person *</b>	
(Chairperson or secretary of the group, or precedent partner in the case of a partnership)	
<b>(a) Name</b>	<input type="text"/>
<b>(b) Address (Inc. Eircode)</b>	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
<b>(c) Responsible Person's Phone No.</b>	<input type="text"/>
(Incl. Local Area Code)	

15. If previously registered for any tax in the Republic of Ireland state the reference number used \*

16. (a) % sales anticipated online           %

(b) Website Address,

17. Partnership, Trust or Other Body \* (a minimum of two officers, is required)  
Give the following information in respect of all partners, trustees or other officers. Under 'Capacity', state whether acting precedent partner, partner, trustee, treasurer, etc. If necessary continue on a separate sheet.

Name	Private Address (Incl. Eircode)	Capacity	Irish Tax Reference Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**A3 Business / Activity Details**

18. If trading under a business name, state Trading Name

19. Legal Format \*  
Sole Trader  Partnership  Other  Specify

20. Business Address (Incl. Eircode) (if different to private address) (tax advisor / accountant address is not acceptable)

<input type="text"/>	Phone No. (Incl. Local Area Code)	<input type="text"/>
<input type="text"/>	Website address	<input type="text"/>
<input type="text"/>	Mobile Phone No.	<input type="text"/>
<input type="text"/>	E-Mail	<input type="text"/>

21. Type of business / activity \*  
(a) Is the business: mainly retail  mainly wholesale  mainly manufacturing   
building & construction  forestry / meat processing  service and other

(b) Describe the business conducted in as much detail as possible. Give a precise description such as 'newsagent', 'clothing manufacturer', 'property letting', 'dairy farmer', 'investment income', etc. Do not use general terms such as 'shopkeeper', 'manufacturer', 'computers', 'consultant', etc.

If the application is a property-related activity you may also need to complete Panel 43.

22. Please confirm if there is a software package in use within the business, e.g. Accounting Package / EPOS system. Yes  No

If yes, please provide the name of the software package(s)

23. If the business will supply plastic bags to it's customers, insert  in the box \*

24. When did the business or activity commence? \*

25. To what date will annual accounts be made up? \*

26. State the expected turnover in the next twelve months \* €

27. Tax Advisor Details - Give the following details of your accountant or tax advisor, if any, who will prepare the accounts and tax returns of the business.

Name	<input type="text"/>	Phone No. (Incl. Local Area Code)	<input type="text"/>
Address (Incl. Eircode)	<input type="text"/>	E-Mail	<input type="text"/>
	<input type="text"/>	Mobile phone No.	<input type="text"/>
Tax Advisor Identification Number (TAIN)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Client's Reference	<input type="text"/>

28. If correspondence relating to the following is being dealt with by the accountant or tax advisor insert  in the relevant box

VAT (i.e. VAT3's)

IT

RCT

Employer PAYE/PRSI

29. If you rent your business premises in the Republic of Ireland, state:

(a) Name of landlord

(b) Private address of landlord (not an estate agent or rent collector)

(c) The amount of rent paid per week  month  year  ( the frequency) €

(d) The date on which you started paying the rent

(e) The length of the agreed rental / lease period.

(f) Tax reference number of Landlord

**Part B Registration for Income Tax (non-PAYE)**

30. Insert  in this box if you are registering for Income Tax

31. Indicate your main source of income in the Republic of Ireland \*

Trade  Salary & Pension  Rental Income  Investment Income

Other  Specify

For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement, state if you have any of the following in the Republic of Ireland. Insert  in the box(es) as appropriate:

a place of management  an office or site office  a factory or workshop

a person to negotiate contracts on your behalf  a building site or construction or installation project lasting more than six months

**Part C Registration for VAT**

32. Insert  in this box if you are registering for VAT

33. Registration

(a) State the date from which you require to register for VAT \* (Election cases may only register from the current VAT period)

Yes  No

(b) Is registration being sought only in respect of **European Union (EU) acquisitions?** (This applies only to farmers and non-taxable entities)

Yes  No

(c) Are you registering because you wish to **elect to be a taxable person** (although not obliged by law to be registered)? \*

**Note: The option to elect to register is not available to receivers.**

(d) Provide a detailed description of your Vatable activity in the Republic of Ireland

34. Please provide a copy of the contract / service agreement (where applicable) - details to include:

- (i) Name and address of the contractor / service provider
- (ii) Location of supply of goods and services
- (iii) Duration of the contract / service provider
- (iv) Value of the contract / service provider

Please provide these details on a separate sheet where there is no formal contract.

35. Are you applying for the cash receipts basis of accounting for goods and services?

Yes  No

If your answer is 'Yes', is this because:

- (a) expected annual turnover will be less than €2,000,000 (a)  ( either (a) or (b) as appropriate)
- (b) at least 90% of your expected annual turnover will come from supplying goods and services to persons who are not registered, e.g. hospitals, schools or the general public (b)

36. State the expected annual turnover from supplies of taxable goods or services within the State \* €

37. State the VAT number(s) in other Member State(s) \*

**38. Will your business engage in the supply of goods and / or services?**

Yes  No

If your answer is 'Yes':

(a)  the appropriate box and provide a brief description Goods  Services  Both

(b) State the storage and distribution address in Ireland for goods?

(c) State the courier or delivery service provider(s) for sales.

**39. Intra Community Activity\***

**You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.**

(a) Do you intend to supply goods to other EU member states? Yes  No

(b) Do you intend to supply services to other EU member states? Yes  No

(c) Do you intend to acquire goods from other EU member states? Yes  No

(d) Do you intend to acquire services from other EU member states? Yes  No

**40. Intra Community Activity Information**

If you have answered Yes to **any** of the questions in 39 above please provide the following mandatory information:

Who are your customers? Private Individuals  Businesses  Both

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

What are the transport arrangements for making supplies of goods outside the State?

What documentation will be sought to prove that goods supplied outside the State, leave the State?

How do you intend to make supplies to your customers? Direct Sales  Via an Intermediary / Third Party  Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

**41. VIES (VAT Information Exchange System) information.**

If you have answered Yes to question 39 (a) or 39 (b) above, in relation to the **supply** of goods and / or services to other EU Member States you are indicating that you will be an intra-EU supplier.

You will be required to submit mandatory VIES returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

(a) What is your estimated annual supply of goods and / or services?

Less than €635,000  Between €635,000 and €1m  Between €1m and €10m  Greater than €10m

(b) Will you exceed €50,000 per quarter in supply of goods? Yes  No

**Part C continued**

**Registration for VAT**

**42. State the bank or building society account to which refunds should be made:**

Bank/Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

**43. Developer / Landlord - Property details for VAT purposes**

(a) Address of the property

(b) Date purchased or when development commenced

(c) Planning permission reference number, if applicable

(d) A signed statement from you / your client confirming that the property in question will be purchased and / or developed and will be disposed of or used in a manner which will give rise to a VAT liability, e.g. by sale of the property or by exercising the Landlord's 'option to tax'. Note: In the case of a Partnership, Trust or Unincorporated Body, the statement should be signed by the precedent acting partner or the the responsible person (Chairperson or Secretary

**Part D**

**Registration as an Employer for PAYE / PRSI**

**44. Are you registering as an employer for PAYE / PRSI (insert  in the box)**

Yes  No

If 'Yes', state the date from which you wish to register

As an employer you are obliged to report your employees' payroll information to Revenue in real time. To do this, you will need a ROS digital certificate. Further information on registering for ROS can be found at [www.revenue.ie](http://www.revenue.ie).

**45. Do you intend to engage any employees in the course of the contract**

If 'Yes', state:

(a) Are any of the employees resident in the Republic of Ireland?

Yes  No

If 'Yes', you **must register** as an employer in the State.

Yes  No

(b) Are any of the employees resident outside the State?

Yes  No

If 'Yes', are any of these employees working in the State for more than 60 days in total in the year of assessment?

Yes  No

(Refer to SP-IT-3 07 for exemption from the obligation to operate PAYE / PRSI in certain circumstances)

(c) State the date your first employee commenced or will commence in your employment \*

(d) If correspondence relating to PAYE / PRSI is being dealt with by an agent, insert  in this box and give the following details if different from Panel 27.

Name

Phone No. (Incl. Local Area Code)

Address (Incl. Eircode)

E-Mail

Tax Advisor Identification Number (TAIN)

Mobile Phone No.

Client's Reference

**Part E**

**Registration for Relevant Contracts Tax (RCT)**

Note that Principal Contractors are obliged to use Revenue's Online Service to fulfill their RCT obligations. Principal Contractors are obliged to register and account for VAT in relation to Construction Services under the VAT Reverse Charge rules. Please refer to Part C of this form, Registration for VAT. Detailed information on RCT and VAT, including guides on Principal Contractor obligations, is available on the Revenue website [www.revenue.ie](http://www.revenue.ie)

**46. Are you applying to register as a: \***

(a) Principal only  (b) Principal & Subcontractor  (c) Subcontractor only

If (a) or (b) applies please provide the number of subcontractors engaged.

**47. Date of commencement for RCT \***

**48. If you are a sub-contractor, please provide the following details, in relation to your contract in Ireland:**

(a) Principal contractor's name and Republic of Ireland registration number

(b) Contract notification ID number (available from your principal contractor)

(c) Site Identification Number

(d) What is the duration of the contract?

(e) What is the commencement date of the contract ?

**Declaration***This must be made in every case before you can be registered for any tax***I declare that the particulars supplied by me in this application are true in every respect****NAME \****(in BLOCK LETTERS)***SIGNATURE \*****CAPACITY \***

(Individual, Secretary, Precedent Partner, Trustee, etc.)

**DATE \*****Phone No.** (Incl. Local Area Code) of the Signee\***Additional Information**

If you require further information on taxation in Ireland, please visit [www.revenue.ie](http://www.revenue.ie). Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Revenue's data protection policy and information are available on the Revenue website.

Please submit this form to the Registration Unit appropriate to the Business Address:  
(not tax advisor / accountant's address)

<b>Business address</b>	<b>Registration Unit</b>	<b>Contact Details</b>
No Physical Presence in the State	Business Registrations South Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regsouth@revenue.ie  Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Carlow, Clare, Cork, Kerry, Kildare, Kilkenny, Laois, Limerick, Tipperary, Waterford, Wexford, Wicklow.	Business Registrations South Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regsouth@revenue.ie  Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Westmeath.	Business Registrations North Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regnorth@revenue.ie  Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Dublin City and County	Dublin Registration Unit Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: dublinreg@revenue.ie  Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Associates of existing LCD customers and companies involved in;  a) Aircraft Leasing  b) Insurance / Re-insurance  c) ICAV's (Authorised Funds)  d) Debt Securitisation.	Large Cases Division Registration Unit Office of the Revenue Commissioners Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: largecasesdiv@revenue.ie  Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637