

VALUE-ADDED TAX GROUP REGISTRATION



Form to be completed by person applying to be treated as carrying on all the business activities of the group. (When completed, this form should be returned to your local Revenue Office. 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 each person covered by the application

(a) Name	(b) Address	(c) V.A.T. Registration No.
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3. Date from which the application should have effect / /

4. 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 3, or as on and from such later date as may be determined by the Revenue Commissioners, all the business activities carried on by each of the persons named in paragraph 2 shall be treated as carried on by me/us.

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.