



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.

PAYE Employees taking up employment for the first time should register their job using the Jobs & Pensions service. To use this service the employee must first be registered for **myAccount** on **www.revenue.ie**.

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

General Details

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

1. Forename *	<input type="text"/>	2. Surname *	<input type="text"/>
3. Gender *	Male <input type="checkbox"/> Female <input type="checkbox"/>	4. Nationality *	<input type="text"/>
5. Date of Birth *	<input type="text"/>	6. Private Address * (inc. Eircode)	<input type="text"/>
7. PPSN *	<input type="text"/>	9. Garda National Immigration Bureau Number (GNIB) * <input type="text"/>	
(for information on how to obtain a Personal Public Service Number (PPSN) refer to www.welfare.ie)			
8. Phone No *	<input type="text"/>	10. Immigration Stamp Number * <input type="text"/>	
E-Mail	<input type="text"/>		
11. Civil Status	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"/>

12. If married or in civil partnership state the following details in respect of your spouse or civil partner:

Name *	<input type="text"/>	PPSN *	<input type="text"/>
or if PPSN not known Pre-marriage or Pre-Civil Partnership surname	<input type="text"/>	Date of Birth	<input type="text"/>
<input type="text"/>			

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

13. Name of the Body to be registered *	<input type="text"/>
14. Responsible Person *	
(Chairperson or secretary of the group, or precedent partner in the case of a partnership)	
(a) Name	<input type="text"/>
(b) Address (inc. Eircode)	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
15. If previously registered for any tax in the Republic of Ireland state the reference number used *	<input type="text"/>

16. 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	Capacity	Irish Tax Reference Number

A3 Business/Activity Details

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

18. Legal Format *

Sole Trade

Partnership

Other

Specify

19. Business Address (inc. Eircode) (if different to private address) (tax adviser/accountant address is not acceptable)

Phone number

Website address

Mobile phone number

E-Mail

20. 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 38.

21. 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)

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

23. When did the business or activity commence? *

D	D	M	M	Y	Y	Y	Y
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24. To what date will annual accounts be made up? *

D	D	M	M	Y	Y	Y	Y
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25. State the expected turnover in the next twelve months *

€

26. Tax Adviser Details - Give the following details of your accountant or tax adviser, if any, who will prepare the accounts and tax returns of the business.

Name

Phone number

Address

E-Mail

Mobile phone number

Tax Adviser Identification Number (TAIN)

Client's Reference

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

VAT (i.e. VAT3's)

IT

RCT

Employer PAYE/PRSI

28. 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)

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

30. 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 one 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

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

32. Registration

- (a) State the date from which you require to register for VAT *
- (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)? * Yes No
- (d) Provide a detailed description of your Vatable activity in the Republic of Ireland

33. 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.

34. 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
- (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) (a) or (b) as appropriate)

35. State the expected annual turnover from supplies of taxable goods or services within the State * € 36. State the VAT number(s) in other Member State(s) *

37. 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)

38. Developer/Landlord - Property details for VAT purposes

- (a) Address of the property
- (b) Date purchased or when development commenced

D	D	M	M	Y	Y	Y	Y
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- (c) Planning permission reference number, if applicable

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- (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'. In the case of a partnership, the statement should be signed by the precedent acting partner.

Part D

Registration as an Employer for PAYE/PRSI

39. 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

D	D	M	M	Y	Y	Y	Y
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40. Do you intend to engage any employees in the course of the contract

If 'Yes', state:

Yes No

(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.

(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	D	M	M	Y	Y	Y	Y
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(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 26.

Name	<input style="width: 95%; height: 20px;" type="text"/>	Phone number	<input style="width: 95%; height: 20px;" type="text"/>								
Address	<input style="width: 95%; height: 20px;" type="text"/>	E-Mail	<input style="width: 95%; height: 20px;" type="text"/>								
	<input style="width: 95%; height: 20px;" type="text"/>	Mobile phone number	<input style="width: 95%; height: 20px;" type="text"/>								
Tax Adviser Identification Number (TAIN)	<table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									Client's Reference	<input style="width: 95%; height: 20px;" type="text"/>

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

41. Are you applying to register as a: *

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

If (a) or (b) applies please provide a list stating the name, address, and PPSN of all Sub-Contractors engaged.

42. Date of commencement for RCT *

D	D	M	M	Y	Y	Y	Y
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43. 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?

D	D	M	M	Y	Y	Y	Y
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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 *	SIGNATURE *								
<input style="width: 95%; height: 20px;" type="text"/> <i>(in BLOCK LETTERS)</i>	<input style="width: 95%; height: 20px;" type="text"/>								
CAPACITY *	DATE *								
<input style="width: 95%; height: 20px;" type="text"/> (Individual, secretary, precedent partner, trustee, etc.)	<table border="1" style="float: right; text-align: center; width: 100px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		

If you require further information on taxation in Ireland, please visit 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.

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

Business address	Registration Unit	Contact Details
No Physical Presence in the State	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: + 353 1 702 3056
Clare, Cork, Kerry, Limerick	South West Registrations Unit PO Box 327 Churchfield Cork	eMail: swregistrations@revenue.ie Tel: 1890 368 378
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	Border Midlands West Registrations Unit Geata Na Cathrach Fairgreen Galway H91 W26K	eMail: bmwregistrations@revenue.ie Tel: 1890 216 216
Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	East & South East Region Central Registrations Government Offices Stradavoher Thurles Co. Tipperary E41 HE16	eMail: esereg@revenue.ie Tel: 1890 240 424
Dublin Region City and County	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: 1890 236 336
Associates of existing LCD customers and companies involved in; a) Aircraft Leasing b) Insurance/ Re-insurance c) ICAV's (authorised funds)	Large Cases Division Registrations Unit Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: lcdregistrations@revenue.ie Tel: 1890 605 090 International callers + 353 1 702 3084