



# TAX REGISTRATION

## FOR NON-RESIDENT COMPANIES REGISTERING FOR TAX IN IRELAND

# TR2 (FT)

**This form can be used to register a non-resident limited company for Corporation Tax, Income Tax, PAYE/PRSI (as an employer), VAT and/or Relevant Contracts Tax (RCT).**

Non-resident persons, other than companies requiring to register in Ireland should complete Form TR1(FT) or 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](http://www.revenue.ie).

Complete this form in BLOCK LETTERS, \* 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 Business Address of the company. 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

1. State the full name of the company as it is registered under the Companies' Acts \*
2. If trading under a business name, state \*
3. The country of incorporation \*
4. Date of incorporation
5. Company's registered number \*
6. VAT registered number in country of establishment \*
7. The address of the company in country of establishment \*
8. State business address in Ireland (inc. Eircode)\* (tax adviser/accountant address is not acceptable)
- Business website address
- Business Phone (inc. area code)
- Business Mobile No.
9. Legal format
 

E.C. (branch Disclosures) Regulations 1993	Branch of Foreign Company <input type="checkbox"/>	Branch Number <input style="width: 100%;" type="text"/>
	Other <input type="checkbox"/>	Specify <input style="width: 100%;" type="text"/>
10. For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement please state if you have one of the following in the Republic of Ireland. Insert  in the box(es) as appropriate:
 

<input type="checkbox"/> a place of management	<input type="checkbox"/> a branch	<input type="checkbox"/> an office or site office
<input type="checkbox"/> a factory or workshop	<input type="checkbox"/> a person to negotiate contracts on your behalf	<input type="checkbox"/> a building site or construction or installation project lasting more than six months
11. To what date will annual accounts be made up?
12. Address in this State where the company's books and records can be produced for inspection by Revenue Officials \*
13. If the business address in Ireland is rented please state \*
 

(a) Name and private address of landlord (not an estate agent or rent collector) <input style="width: 100%;" type="text"/>	
(b) The amount of rent paid per: week <input type="checkbox"/> month <input type="checkbox"/> year <input type="checkbox"/> ( <input checked="" type="checkbox"/> the frequency)	€ <input style="width: 100%;" type="text"/>
(c) The date the company started paying rent	<input style="width: 100%; text-align: center;" type="text" value="D D M M Y Y Y Y"/>
(d) The length of the agreed rental/lease period	<input style="width: 100%;" type="text"/>

14. If the company was registered for any tax in the Republic of Ireland previously, what reference numbers did it hold? \*

Corporation Tax	<input type="text"/>
Employer (PAYE/PRSI)	<input type="text"/>
Value Added Tax	<input type="text"/>
Relevant Contracts Tax	<input type="text"/>
Income Tax	<input type="text"/>

15. Type of Business/Activity \*

(a) Is the business  mainly retail  mainly wholesale  mainly manufacturing  
 building & construction  distance sales  services

(b) Describe the Business/Activity conducted in as much detail as possible.

16. 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)

17. Directors, give the following information in relation to each director. If necessary, continue on a separate sheet. \*

Name	Private Address	Shareholding	Irish Tax Reference Number (where applicable)
<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"/>

18. Company Secretary (if this is one of the directors above the name will suffice).

Name	Private Address	Irish Tax Reference Number (where applicable)
<input type="text"/>	<input type="text"/>	<input type="text"/>

19. Shareholders, give the details of any shareholder (other than a director whose details are shown above) who has more than 15% of the beneficial interest in the issued capital. \* If necessary, continue on a separate sheet.

Name	Private Address	Shareholding	Irish Tax Reference Number (where applicable)
<input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> %	<input type="text"/>

20. (a) Adviser Details, give the following details of the company's accountant or tax adviser, if any, who will prepare the accounts and tax returns of the company.

Name

Address

Phone (inc. area code)  Mobile No.

Tax Adviser Identification Number (TAIN)  Client's Ref

Contact Person  Email



**Part D****Registration as an Employer for PAYE/PRSI****30. Are you registering as an employer for PAYE/PRSI?**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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**31. Do you intend to engage any employees in the course of the contract?**Yes  No 

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

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

Yes  No 

If 'Yes', are any 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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**Correspondence on PAYE/PRSI**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 20.Name Phone number Address E-mail Mobile phone number Tax Adviser Identification Number (TAIN) Client's Ref **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)****32. 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.

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

D	D	M	M	Y	Y	Y	Y
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**34. Please provide the following details in relation to your contract in Ireland**(a) Principal Contractor's name and Republic of Ireland tax registration number (b) Contract notification ID number (available from your Principal Contractor) (c) Site Identification Number (d) What is the duration of the contract? **Declaration***This must be made in every case before you can be registered for any tax***I declare that particulars supplied by me in this application are true in every respect****NAME \*** 

(in BLOCK LETTERS)

**SIGNATURE \*** **CAPACITY \*** **DATE \*** 

(To be signed by the company secretary or other authorised officer)

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.

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: <a href="mailto:citycentrenorthcityreg@revenue.ie">citycentrenorthcityreg@revenue.ie</a> Tel: + 353 1 702 3056
Clare, Cork, Kerry, Limerick	South West Registrations Unit PO Box 327 Churchfield Cork	eMail: <a href="mailto:swregistrations@revenue.ie">swregistrations@revenue.ie</a> 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: <a href="mailto:bmwregistrations@revenue.ie">bmwregistrations@revenue.ie</a> 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: <a href="mailto:esereg@revenue.ie">esereg@revenue.ie</a> Tel: 1890 240 424
Dublin Region City and County	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: <a href="mailto:citycentrenorthcityreg@revenue.ie">citycentrenorthcityreg@revenue.ie</a> 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: <a href="mailto:lcdregistrations@revenue.ie">lcdregistrations@revenue.ie</a> Tel: 1890 605 090 International callers + 353 1 702 3084