

Collector-General

Electronic Tax Clearance (eTC) Guidelines & Procedures

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A more recent version of this manual is available

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1. Introduction

- 1.1 On 1st January 2016, Revenue formally introduced a new electronic Tax Clearance (eTC) processing system. Applicants for tax clearance no longer receive a paper tax clearance form. The application is processed in real time and the result of the application is displayed on screen. An email confirming the result is sent to the applicant's Revenue Online Service (ROS) or myEnquiries Inbox. This will include a Tax Clearance Access Number which with the applicant's Tax Reference Number can be given to any third party entity that wishes to verify their tax clearance certificate.
- 1.2 The only exceptions to using eTC are:
- (i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001,
 - (ii) non-resident applicants who have no Tax Registration Number in this State,
 - (iii) non e-enabled applicants.

2. Legislation

- 2.1 Section 95 of the Finance Act 2014 amended Section 1094 and Section 1095 of the Taxes Consolidation Act 1997 allowing all tax clearance functions to be performed electronically.
- 2.2 Section 95 of the Finance Act 2014 also allows the rescission of an eTC where the taxpayer becomes non-compliant with their obligations under Sections 1094 and 1095.

3. Scope

This document provides information for the public on tax clearance issues, including current regulations, relevant criteria and the use of the new eTC system. It also provides instructions and guidelines for Revenue staff with responsibility for the tax clearance function and will be of assistance to other staff dealing with tax clearance queries.

4. What is a tax clearance certificate?

- 4.1 A tax clearance certificate is confirmation from Revenue that a person's tax and customs affairs are in order at the date of issue of the certificate. However, in some instances, a certificate may be issued to a customer who has tax arrears covered by a phased payment arrangement that has been agreed with Revenue
- 4.2 **Connected persons:** As a tax clearance applicant both the applicant's affairs and those of connected persons to the applicant will be assessed as part of the tax clearance process. Potential connected persons which will also be assessed include: -

Properties

Partners

Partnerships

Employer (Criminal Legal Aid Board applicants)

Directors/Shareholders

Previous Business Entity (Liquor Licence applicants)

VAT Group Remitter (Applicants who are part of a VAT Group)

In order to complete the application, the applicant will require the Tax Reference Number or Property ID of their relevant connected persons.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5. Purpose of the Tax Clearance Scheme

The purpose of the Tax Clearance scheme is to ensure that persons, who derive an economic benefit from

- a licence / permit to conduct certain activities in the State, and/or
- receipt of contracts/grants, subsidies and other payments from the State are in compliance with their tax and customs obligations.

6. When is Tax Clearance Required?

6.1 Renewal of Licences and permits

A tax clearance certificate is required before renewal of a variety of licences. The table at [Appendix 1](#) outlines the legislation that governs the requirement to provide a tax clearance certificate for certain activities.

6.2 Public Sector Contracts

A contractor is obliged to produce a tax clearance certificate in order to qualify for a Public Sector Contract with a value of €10,000 or more, (inclusive of VAT), within any 12 months period. Such contracts include the purchase, hiring, leasing of goods, services or property by public authorities. Examples of the types of goods/services covered in such contracts are plant hire, consultancies for management, legal or design services, cleaning or security. The tax clearance requirement applies even where the provision of goods or services is not the subject of a formal written contract.

6.3 Grant Payments

An applicant for a grant must hold a current tax clearance certificate in order to qualify for State / Public Authority grants, subsidies and similar type payments with a value of €10,000 or more, within any 12 months period, including for example, industrial and farm development grants.

7. Small Public Service Vehicles (SPSVs) or Vehicles Drivers (SPSVDs)

- 7.1 As per the Taxi Regulation (Small Public Service Vehicle) Regulations 2015, the granting or renewal of all taxi licences, (including wheelchair-accessible taxis, hackneys or limousines licences) is conditional on the applicant producing a tax clearance certificate to the licensing local authority with the application.
- 7.2 All applicants for such licences should apply through eTC in ROS or myAccount from the Revenue website.

- 7.3 Holders of existing licences should maintain strict tax and customs compliance at all times to avoid renewal of their licence being refused due to the non-production of a tax clearance certificate.

8. Capital Gains Tax Clearance

- 8.1 Section 980 of the Taxes Consolidation Act 1997 applies to assets over €500,000 in value and usually, though not exclusively, arises in the context of land/property sales.
- 8.2 Section 980 obliges the purchaser of certain assets to withhold 15% of the purchase price of that asset and remit it to Revenue as Capital Gains Tax, unless the vendor produces to the person acquiring the asset either
- a CG50A, or
 - where the asset concerned is land on which a new house has been built or is in the course of being built by or on behalf of the person disposing of it which has not been used at any time before its disposal, a CG 50A or a tax clearance certificate under Section 1094 or 1095 or a certificate of authorisation issued under Section 531 of the Taxes Consolidation Act 1997.
- 8.3 Applications for a CG50A – Capital Gains tax clearance certificate must be submitted on a CG50 Form.

9. Charities

- 9.1 A charitable body applying for a **Public Sector Contract** must be in possession of a current tax clearance certificate.
- 9.2 Applicants for **Public Sector Grants, Subsidies or similar type payments** holding a Charity (CHY) Number do not require a tax clearance certificate but must quote their CHY Number. A Charity's CHY Number can be viewed by clicking on the attached links:

A list of registered charities is available on Revenue's website:

[Bodies with Charitable Tax Exemption](#)

Applications for **CHY Numbers** are processed by:

**Charities Section,
Office of the Revenue Commissioners,
St. Conlon's Road,
Nenagh,
Co. Tipperary.**

Telephone 01 7383680

Email through myEnquiries or ROS: charities@revenue.ie

10. Criminal Justice Legal Aid Panel

- 10.1 Under the Criminal Justice (Legal Aid) (Tax Clearance Certificates) Regulations, 1999, a solicitor who is a PAYE employee and holds a tax clearance certificate is eligible to be considered for the Criminal Justice Legal Aid Panel.
- 10.2 The issue of a tax clearance certificate to such PAYE employees is conditional on the employer's tax and customs affairs being in order - if the employer is a partnership, the partnership must be tax compliant.
- 10.3 The new Criminal Justice Legal Aid Panels start on 1st December each year. Solicitors applying for tax clearance for the Criminal Legal Aid Panel should apply through the eTC system.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

11. Other Circumstances

Any company / individual can apply for a Tax Clearance Certificate. In a case where the applicant is a company, each person who is either the beneficial owner of, or able directly or indirectly to control, more than 50 per cent of the ordinary share capital of the company must also be tax compliant.

12. Non-Residents

12.1 There are 3 Categories of Non-Resident Applicants:

- (1) Non-resident applicants, registered for Irish tax, **without a** permanent established (PE) place of business in the State can apply for tax clearance using ROS or MyAccount.
- (2) Non-resident applicants, registered for Irish tax **with a** permanent established (PE) place of business in the State can apply for tax clearance using ROS or MyAccount.
- (3) Non-resident applicants who have **neither** an Irish tax registration nor a permanent established (PE) place of business in the State can download the [TC1 application form](#) from the Revenue website or request the form by email to nonrestaxclearance@revenue.ie.

You can submit the TC1 by post, fax or email to:

Non-Residents Unit,
Collector-General's Office,
Sarsfield House,
Francis Street,
Limerick,
Email: non-residents unit

12.2 Additional Information in relation to Non-Residents

- (i) If the nature of a contract requires that non-resident applicants with a permanent establishment in the State register for Irish tax purposes, the applicants should contact their [Revenue District Office](#).
- (ii) Non-resident applicants applying in connection with an excise licence renewal are normally registered for Income Tax only – the majority of these cases will be bookmakers who would not have an office in the State but would have a stand on a racecourse. As this is considered the applicant's place of business the applicant is obliged to register for Income Tax.

13. Non e-enabled Applicants

Applicants who do not have access to electronic systems can apply for a Tax Clearance Certificate by completing a TC1 application which can be obtained from their Revenue District Office. Where applicants have access to the Revenue website, a [TC1 application form](#) can be downloaded. Completed forms must be submitted to the Revenue District office or to Customer Services, Office of the Collector-General, Sarsfield House, Francis Street, Limerick.

14. Applications for Unregistered Voluntary Bodies

If a voluntary body has no Tax Registration Number (TRN) you must first register with Revenue.

You can register as an unincorporated voluntary body by

- completing a [registration form for voluntary non-profit making organisations](#)
- sending the form to the [Revenue District Office](#) of the voluntary body.

When you receive your TRN, you can apply for a Tax Clearance Certificate using the [electronic Tax Clearance \(eTC\) system](#).

15. Standards in Public Office (SIPO) Applications

- 15.1 The Standards in Public Office Act, 2001 introduced a specific **SIPO tax clearance** requirement for members of the Dáil and Seanad, Senior Public Officials and candidates for appointments to the judiciary.

Note Due to this legal requirement, tax clearance certificates issued under other tax clearance provisions are not valid for the purposes of the Standards in Public Office Act.

15.2 Circumstances where a SIPO tax clearance certificate is required:

(i) Persons elected or nominated to House of the Oireachtas

All persons elected to either House of the Oireachtas or nominated to be a member of the Seanad are required to furnish a tax clearance certificate to the Standards in Public Office Commission. The certificate issue date must not be more than nine months before or after the election/nomination date. (These provisions also extend to a person who is appointed as Attorney General, if that person is not already a member of the Dáil or Seanad).

(ii) Judicial Appointments

The Judicial Appointments Advisory Board cannot recommend a person for appointment to judicial office to the Minister for Justice unless that person has furnished to the Board, a tax clearance certificate issued not more than eighteen months prior to the recommendation.

The Government cannot advise the President to appoint to judicial office a person who was not the holder of Tax Clearance Certificate on the date of approval by the Minister of the Judicial Appointments Board recommendation unless that person has furnished to the Secretary to the Government, a tax clearance certificate issued not more than eighteen months previously.

A person appointed to **senior office** must furnish to the Standards in Public Office Commission a tax clearance certificate with an issue date of not more than nine months before or after the appointment.

In this context a **senior office** is a designated directorship or position in:

- a Local Authority
- a Health Board
- a body, organisation or group established under any enactment but excluding company law (i.e. excluding ordinary commercial companies)
- a company in which the majority of the shares are held by the Government or a Minister,
- a Public Body (which includes Government Departments),
- any other body appointed by the Government or a Minister to be a Public Body where the remuneration for the post is not less than the lowest remuneration of a Deputy Secretary-General.

Note

In addition to providing a tax clearance certificate, a Statutory Declaration must also be made to the Standards in Public Office Commission, the Judicial Appointments Board or the Secretary to the Government, as appropriate, confirming that the person's tax and customs affairs are in order. See point 15.5 below.

15.3 Criteria for Granting SIPO tax clearance certificates

- (i) The issuing of a tax clearance certificate to a person who is, or previously was, a member of a partnership is conditional on the partnership also being fully tax and customs compliant for the duration of the applicant's membership.

- (ii) Persons paying Income Tax under the PAYE system who are requested by their Revenue District Office to complete returns of income (Form 12) for particular tax years are obliged to submit such returns before their tax clearance application will be considered.

15.4 How to Apply for a SIPO tax clearance certificate

The specific application form is available from:

- www.revenue.ie - [TC\(SIPO\)](#)
- The SIPO Unit, Office of the Collector-General, Sarsfield House, Francis Street, Limerick. Telephone 01 738 36 63. Alternatively, enquiries can be made via MyEnquiries, which is Revenue's secure On-Line email system. MyEnquiries can be accessed via either the Revenue Online Service (ROS) or via myAccount* on www.revenue.ie and selecting 'My Enquiry Relates to'- 'Collector- General's' And 'More Specifically' - 'Tax Clearance SIPO'- from the drop down selection menu.
- The Judicial Appointments Advisory Board or the Standards in Public Office Commission – Contact details:

The Judicial Appointments Advisory Board,
15/24 Phoenix Street North, Smithfield, Dublin 7.
Contact Names: Elisha D'Arcy and Ciaran Byrne.
Telephone: 01-8886228/ 01-8886826
Fax: 01-8886470

Standards In Public Office Commissions,
18 Lower Leeson Street, Dublin.
Contact Names: Brian McKeivitt, Lee Lundberg and Frank Forde.
Telephone: 01-6395666; **LoCall:** 1890 22 30 30 or **Fax:** 01-6395684

Note:

- (i) Completed application forms should be posted or delivered to the **SIPO Unit, Office of the Collector-General, Sarsfield House, Francis Street, Limerick.**
- (ii) **All SIPO applications must contain an original signature** - whether submitted on an original form or a copy form.

15.5 Statutory Declaration for SIPOs

While not strictly a matter for Revenue, it should be noted that in addition to a tax clearance certificate, a Statutory Declaration must also be submitted to the Standards in Public Office Commission (or to The Judicial Appointments Advisory Board or to the Secretary to the Government, as appropriate)

This Statutory Declaration confirms that at the time of making the declaration, the person is, to the best of his or her knowledge and belief, in compliance with his or her tax obligations. The actual wording for the Statutory Declaration is available from the Standards in Public Office Commission or The Judicial Appointments Advisory Board or the Secretary to the Government, as appropriate. For further information please contact the appropriate body.

15.6 Statutory Declarations must be made as follows:

(i) **Persons elected or nominated to House of the Oireachtas**

Not more than one month before or one month after the election date (or the date of nomination to the Seanad) and furnished to the Standards in Public Office Commission not more than nine months after that date.

(ii) **Judicial Appointments**

Not more than one month before the recommendation for appointment and furnished to the Judicial Appointments Board prior to the recommendation.

(iii) **Senior Office Appointees**

Not more than one month before or one month after the appointment date and furnished to the Standards in Public Office Commission not more than nine months after that date.

16. Applying for a tax clearance certificate

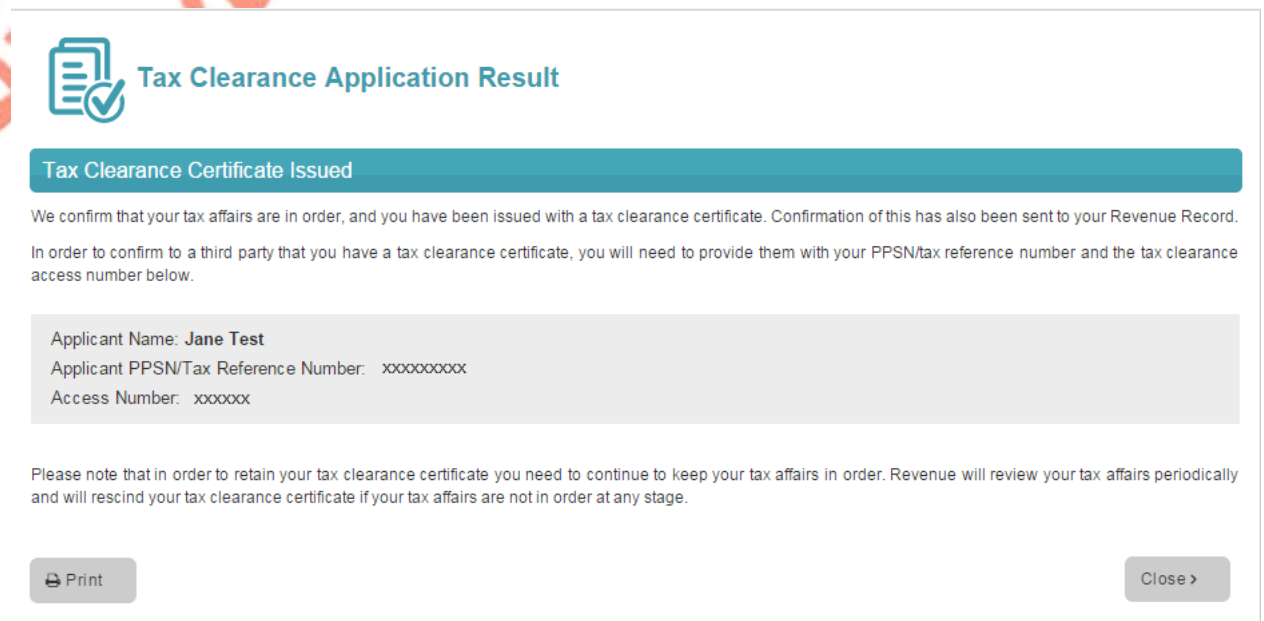
- 16.1 From January 2016 all applications for a tax clearance certificate, except for a small number of cases, will be made online through ROS or myAccount. Prior to application, applicants will need to know which Revenue system they can apply under. In order to apply for tax clearance applicants must have an active tax registration, e.g. be an active PAYE customer, or have an Income Tax, Partnership, Corporation Tax or Investment Undertaking Tax registration. In general PAYE customers will apply through myAccount, while business customers will apply through ROS (although there are some exceptions to this). If applicants are already ROS customers, an application for eTax Clearance must be made through ROS. A customer's agent can also apply for tax clearance on a taxpayer's behalf through ROS. For further information on these systems please see [Revenue website](#).
- 16.2 Once applicants have registered for ROS or myAccount, they should log on to the system and select Tax Clearance. Once an applicant clicks on 'Apply' they will be asked to 'Review Your Details'. Applicants will be asked to select the reason why an application is being submitted. Applicants should select the appropriate reason for their tax clearance application. Selecting 'Licence' or 'Grant' will produce an expanded menu to allow an applicant select the particular type of licence or grant. There are certain categories which are applicable to business customers and if a PAYE customer selects a business category e.g. Public Sector Contract, the applicant will be asked to register for Income Tax/Corporation Tax prior to completing their tax clearance application. An applicant will proceed through the screens filling in the relevant information for the application. A summary screen will be presented at the end of the application process; the applicant should review all the information provided, tick the box in the declaration and click on 'Submit'.
- 16.3 When the application has been completed and submitted Revenue will electronically assess the application which should only take a few seconds. Where the applicants' tax affairs are in order applicants will be presented with their electronic tax clearance certificate on the screen. Where the applicants' tax affairs are not in order they will receive a notification that the application has been refused or is under review.


16.4 A confirmation email will also be sent to the applicants' ROS or myEnquiries inbox. Revenue will not be issuing paper tax clearance certificates (exceptions at 1.2) however there is an option to print the screen results if applicants wish to keep a paper copy of the electronic certificate or refusal reasons.

17. Tax clearance certificate issued to applicant

Where the applicants' tax affairs are in order the applicants will be presented with the following information, Name, Tax Reference Number and a Tax Clearance Access Number, this number along with the applicants' Tax Reference Number can be provided to any third party to verify the applicant's tax clearance status.

The screen below is a result from a ROS application; the myAccount screen will look slightly different but will have all the same information on the screen. By clicking on 'Print' at the bottom left hand side of the screen an applicant can print a copy of the Tax Clearance Application Result screen.



 **Tax Clearance Application Result**

Tax Clearance Certificate Issued

We confirm that your tax affairs are in order, and you have been issued with a tax clearance certificate. Confirmation of this has also been sent to your Revenue Record.

In order to confirm to a third party that you have a tax clearance certificate, you will need to provide them with your PPSN/tax reference number and the tax clearance access number below.

Applicant Name: **Jane Test**
Applicant PPSN/Tax Reference Number: xxxxxxxxx
Access Number: xxxxxx

Please note that in order to retain your tax clearance certificate you need to continue to keep your tax affairs in order. Revenue will review your tax affairs periodically and will rescind your tax clearance certificate if your tax affairs are not in order at any stage.



 Print  Close >

Figure 1: Screenshot showing result from a ROS Application

18. Refusal of a tax clearance certificate

If the applicants' tax affairs are not in order, the applicants will be notified that the application for a tax clearance certificate has been refused. The applicants will be presented with the reasons why the application was refused. In order to obtain a tax clearance certificate, the applicants will need to deal with any outstanding issues, e.g. outstanding liabilities and/or missing return(s). The applicants will also need to ensure that any outstanding issues are addressed in the tax affairs of any connected persons. It is up to the applicants to resolve all the outstanding issues. Once all the issues have been resolved a new eTax Clearance application will have to be made.

The screen below is a result from a ROS application; the myAccount screen will look slightly different but will have all the same information on the screen. By clicking on 'Print' at the bottom left hand side of the screen an applicant can print a copy of the result screen.

Where the refusal reason is showing as '**You have not met the requirements for tax clearance under Section 1094 and/or 1095.**' this means that the tax clearance certificate has been refused by disapproving a work item. The reason for refusal will be listed in the notes on the work item.

Tax Clearance Application Result

Tax Clearance Application Refused

Your application for a Tax Clearance Certificate has been refused because of the reasons summarised below.

Applicant:

According to our records you have the following liabilities and/or returns due:

xxxxxxxx	Income Tax, 1 (Firms) Return Due	01/01/13 - 31/12/13
----------	----------------------------------	---------------------

Properties:

The following properties which you own have liabilities and/or returns due:

xxxxxxxx	LPT Balance Due: €112.00	01/01/14 - 31/12/14
xxxxxxxx	LPT Balance Due: €225.00	01/07/14 - 31/12/14
xxxxxxxx	LPT Balance Due: €225.00	01/01/15 - 31/12/15

More Information:

In order to obtain a Tax Clearance Certificate you will need to put your tax affairs in order by dealing with the outstanding issues. You will also need to ensure that the tax affairs of all connected parties are in order.

Once all issues have been addressed you will need to re-apply online for a Tax Clearance Certificate.

You may appeal against a refusal of a Tax Clearance Certificate by giving notice in writing within 30 days after the date of the refusal. The notice must specify the detailed grounds for your appeal. Any amount of tax or interest which is due to be paid, and which is not in dispute, must be paid before an appeal may be made.

 Print

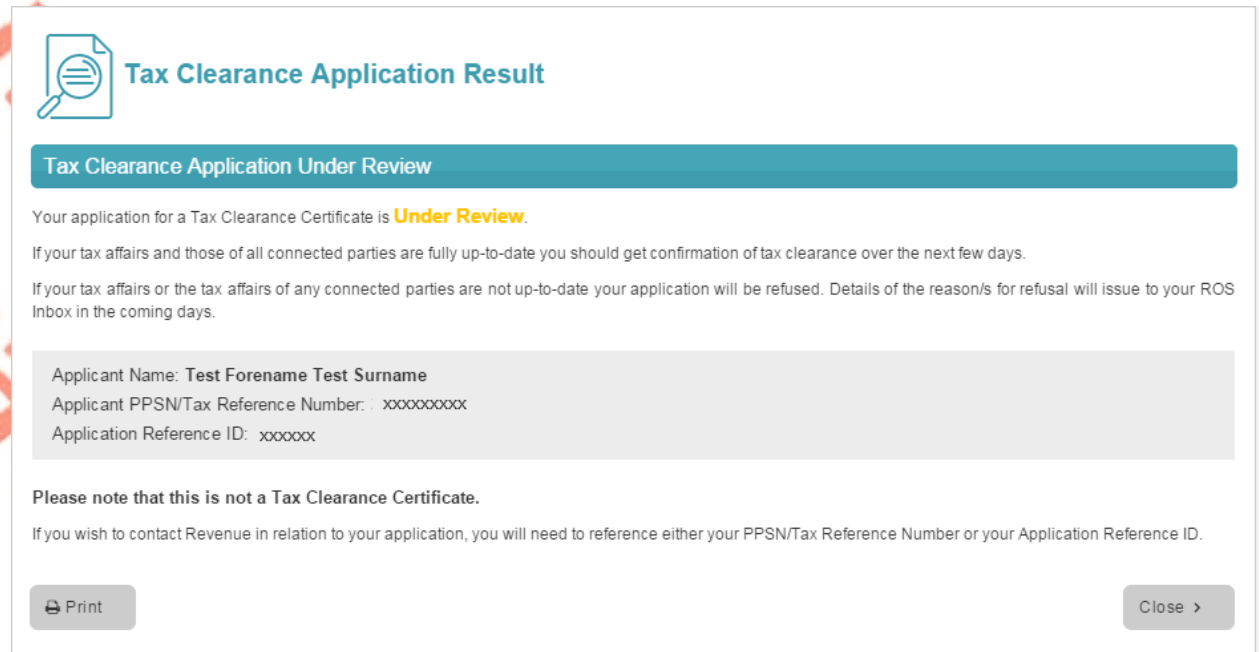
Close >

Figure 2: Screenshot showing Tax Clearance Certificate has been refused

19. Tax clearance application under Review

In some cases an application may need to be reviewed by Revenue before a decision can be made in relation to granting a tax clearance certificate. An example would be where an applicant is currently in a phased payment agreement. Where this arises, an applicant will be notified that the application is under review. If an applicant wishes to contact Revenue in relation to the application the Tax Reference Number or Application Reference ID should be quoted.

The screen below is a result from a ROS application; the myAccount screen will look slightly different but will have all the same information on the screen. By clicking on 'Print' at the bottom left hand side of the screen the applicant can print a copy of the result screen.



Tax Clearance Application Result

Tax Clearance Application Under Review

Your application for a Tax Clearance Certificate is **Under Review**.

If your tax affairs and those of all connected parties are fully up-to-date you should get confirmation of tax clearance over the next few days.

If your tax affairs or the tax affairs of any connected parties are not up-to-date your application will be refused. Details of the reason/s for refusal will issue to your ROS Inbox in the coming days.

Applicant Name: Test Forename Test Surname
 Applicant PPSN/Tax Reference Number: : xxxxxxxxxx
 Application Reference ID: xxxxxx

Please note that this is not a Tax Clearance Certificate.

If you wish to contact Revenue in relation to your application, you will need to reference either your PPSN/Tax Reference Number or your Application Reference ID.

[Print](#) [Close >](#)

Figure 3: Screenshot showing Tax Clearance Application as Under Review

20. Rescission of a tax clearance certificate

Applicants will be periodically re-assessed in a given year to determine if they have kept their tax affairs in order. Applicants who are no longer compliant will have their tax clearance certificate rescinded (withdrawn). An applicant will receive notification to their ROS or myEnquiries inbox that their certificate has been rescinded. This notification will also contain the reasons the certificate has been rescinded. Where an applicant's tax clearance certificate is rescinded, and the applicant requires tax clearance at a future date, a re-application online will have to be made. A tax clearance certificate will also be rescinded when Revenue has been advised that the taxpayer is deceased, and in such instances no notification of rescission is sent.

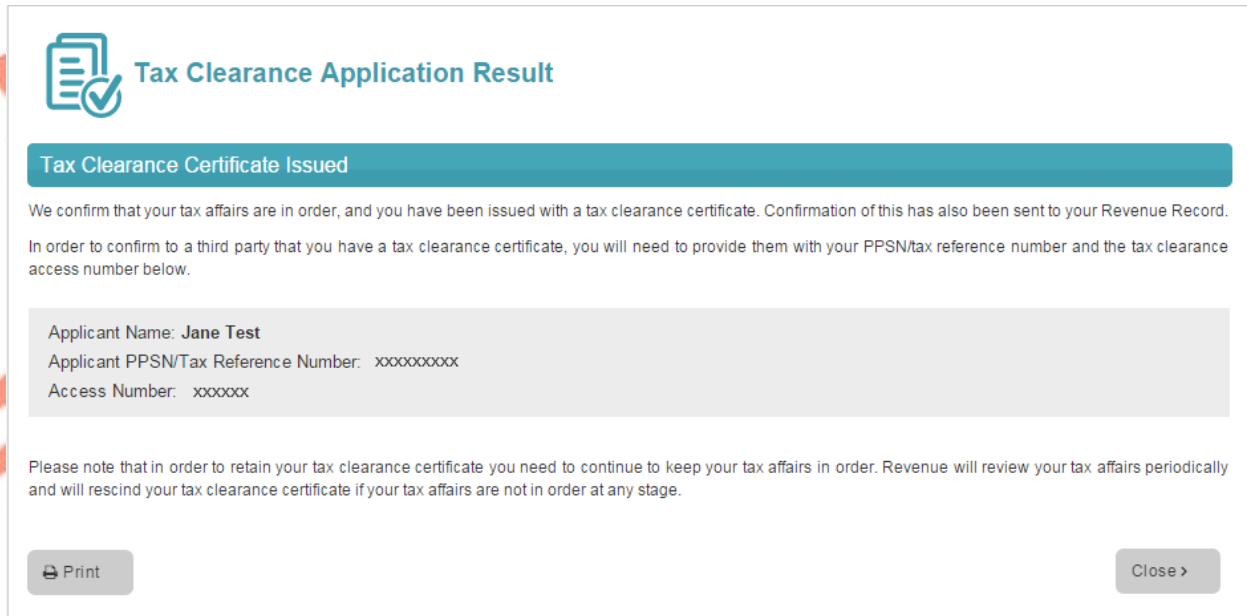
21. Application for renewal of a tax clearance certificate

Where the tax clearance certificate is required for a grant, the application must be submitted each year.

In all other cases, the application will remain valid for four years, once an applicant's tax affairs remain in order. After four years, a new application will have to be submitted.

22. Verifying that a person holds a current tax clearance cert

Applicants who are tax compliant will receive a Tax Clearance Application Result of Tax Clearance Certificate Issued. On this screen will be a Tax Clearance Access Number, this number along with the applicant's Tax Reference Number can be provided to any third party that wishes to verify the applicant's tax clearance status. Any third party can verify a tax clearance certificate through ROS.



The screenshot shows a web interface titled "Tax Clearance Application Result". At the top left is an icon of a document with a checkmark. Below the title is a teal banner that reads "Tax Clearance Certificate Issued". The main content area contains the following text:

We confirm that your tax affairs are in order, and you have been issued with a tax clearance certificate. Confirmation of this has also been sent to your Revenue Record.

In order to confirm to a third party that you have a tax clearance certificate, you will need to provide them with your PPSN/tax reference number and the tax clearance access number below.

Applicant Name: Jane Test
 Applicant PPSN/Tax Reference Number: xxxxxxxxxx
 Access Number: xxxxxx

Please note that in order to retain your tax clearance certificate you need to continue to keep your tax affairs in order. Revenue will review your tax affairs periodically and will rescind your tax clearance certificate if your tax affairs are not in order at any stage.

At the bottom of the screen, there are two buttons: "Print" on the left and "Close >" on the right.

Figure 4: Screenshot showing Tax Clearance Application as Issued

Public Sector Bodies are required by Department of Finance Circulars to verify that suppliers, grant applicants and parties to contracts are tax compliant and have tax clearance.

Revenue is providing bulk verification options to facilitate third parties in checking electronic tax clearance. The options will be:-

- a webservice available on the Government Networks; and
- an upload/download option available in ROS.

Paper certificates issued to non-registered, non-resident persons can be verified through ROS or the webservice using the registration number beginning with 'T'.

23. Procedure where applicant contacts caseworker following refusal

23.1 If the applicant contacts the office stating that all returns/payments have been submitted, the Debt Management Unit (DMU) caseworker should make every effort to trace the missing return(s)/payment(s) from the information provided by the applicant.

23.2 In some instances the taxpayer may have requested payment by offset and, if so, DMU caseworkers should then confirm that the offset is available.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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24. Appeal Procedure when a tax clearance certificate is refused.

- 24.1 In order to be eligible for a hearing by the Tax Appeal Commission (TAC), an applicant wishing to appeal against the refusal of a tax clearance certificate must lodge the appeal application with the Tax Appeals Commission (www.taxappeals.ie) within 30 days of the notification of a refusal. The Notice of Appeal form can be obtained from the [TAC's website](#) and it contains the address to which an appeal is to be sent. You must submit a copy of the refusal with your Notice of Appeal.
- 24.2 The appeal application must
- (i) state the matter or matters with which the applicant is aggrieved,
 - (ii) provide detailed grounds for the appeal in respect of each such matter, and
 - (iii) **any amount due, which is not in dispute, must be paid.**
- 24.3 Applicants should be aware that the legislation stipulates that '**no right of appeal shall exist in relation to any amount of tax, Customs duty or interest due under the Acts**'.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

25. Verification by businesses based outside of the state.

In some cases taxpayers may need to have their tax clearance certificate verified by a business based outside of the state. As this business will not have a ROS registration they will not be able to verify a certificate using the eTC system. In these cases CSU will issue a covering letter to confirm that a taxpayer has a valid tax clearance certificate. [See Appendix 10 verification letter](#).

This letter can also be issued to a taxpayer experiencing difficulty with the verification system as they have a non-unique registration number.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 1 Legislation governing requirement for tax clearance certificate

Table of Licences and certain schemes requiring a tax clearance certificate

Reason for Tax Clearance	Legal basis for Tax Clearance
Liquor Licence (wholesale/retail)	S49 FA 1909-1910 as amended by S156 FA 1992 and S79(1) FA 1993
Liquor Licence (other)	S49(1A) FA 1909-1910 as inserted by S86 FA 2002 and S79(1) FA 1993
Liquor Licence for Cultural Institutions	S62(2A) National Cultural Institutions Act 1997 - as inserted by S106 FA 2000.
Liquor Licence for the National Concert Hall	S2(1A) Intoxicating Liquor (National Concert Hall) Act 1983 - as inserted by S172 FA 2001.
Liquor Licence - National Conference Centre	S1 (9) Intoxicating Liquor (National Conference Centre) Act 2010
Liquor Licence - National Sporting Arenas	S21 of the Intoxicating Liquor 2003
Bookmakers Licence	S7(3) Betting Act 1931 as inserted by S79(2) FA 1993.
Gaming Licence	S19 Gaming and Lotteries Act 1956 - as inserted by S79(3) FA 1993.
Auctioneers or House Agents Licence (including Auction Permits)	S.32 of the Property Services (Regulation) Act 2011.
Hydrocarbon Oil and LPG Licences	S101 FA 1999
Money Lenders Licence	S93 Consumer Credit Act 1995
Mortgage or Credit Intermediaries Authorisation	S116 and S144 Consumer Credit Act 1995
Road Transport Licence (Merchandise)	EU (Merchandise Road Transport) Regulation 1991-1999
Road Transport Licence (Passengers)	EU (Road Passenger Transport) Regulations 1991-1999
Any Legal Aid Panel	Criminal Justice (Legal Aid) (Tax Clearance Certificate) Regulations, 1999.
Payments under Intreo's schemes – Example: Jobs Plus Incentive Scheme	Department of Finance Circular
Disposals of Lands to Local Authorities (not Compulsory Purchase Order)	Department of Finance Circular
Local Authority Loans Scheme (Shared ownership)	Housing Regulations, 1980 (Amendment) Regulations 1992
Permits for Waste Collection Activities (including slurry spreading)	SI 402/2001 Waste Management (Collection Permit)

Reason for Tax Clearance	Legal basis for Tax Clearance
	Regulations 2001
Licences for Small Public Service Vehicles e.g. Taxis and hackneys	Taxi Regulation (Small Public Service Vehicle) Regulations 2015
Private Security Services (includes Directors of a Corporate Body and Partners of Partnership)	Section 24 of the Private Security Services Act 2004
Authorisation - Authorised Warehouse Keeper	S109(3d) as inserted by S69 FA 2008
Authorisation as a Registered Consignor	S109A(3b) as inserted by S93 FA 2010
Diesel Rebate Scheme	S99A FA 1999 as inserted by S51FA2013 & SI No231 of 2012
Public Sector Contract	Department of Finance Circular

A more recent version of this manual is available.

Appendix 2a Assessment Rules – Under Review work items

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 2b Assessment Rules – Automatic refusal of a Tax Clearance Certificate

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 3 Applications outside the scope of eTC

Application Forms

When an applicant's tax and customs affairs are in order, an application for a tax clearance certificate should be made through the eTC system.

The only exceptions to this application method are:

(i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001

[Download Form TC \(SIPO\)](#)

Completed Forms should be returned to

Office of the Collector-General,
Sarsfield House,
Francis Street,
Limerick.

(ii) Non-resident applicants who have **neither** an Irish tax registration nor a permanent established (PE) place of business in the State, i.e. foreign traders, must apply for tax clearance using a TC1 paper application form to:

[Download Form TC1](#)

Non-Residents Unit,
Collector-General's Office,
Sarsfield House,
Francis Street,
Limerick,

E-mail to nonrestaxclearance@revenue.ie

(iii) Non e-enabled applicants

[Download Form TC1](#)

Submit the form to the Revenue District Office or to Customer Services unit, Collector - General's, Office, Francis Street, Limerick or call in person to the [Revenue District Office](#)

(iv) Capital Gains Tax Certificate

[Form CG50 - Certificate under Section 980 \(8\) TCA 1997](#)

Completed **CG50** forms should be returned to the [Revenue District Office](#).

[Form CG50B - Capital Gains Tax - Section 980\(4\)\(a\)\(i\) TCA 1997 Deduction of tax from purchase consideration](#)

Completed **CG50B** forms should be submitted to the [Revenue District Office](#).

Appendix 4 Compliance Rules for Connected Persons

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 5 Department of Finance Circulars

Department of Finance are currently updating their circulars in relation to Public Sector Contracts and Grants.

Links to the new circulars will be provided once they are published.

A more recent version of this manual is available.

Appendix 6 Managing an eTC application

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 7 Application Process

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 8 Processing Cases Under Review

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 9 Payment Transfer

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

Appendix 10 Verification Letter

XX^h/ Month /Year

To whom it may concern

Tax Clearance Certificate

The attached Tax Clearance Certificate is issued to the person(s)/entity named below to confirm that the tax affairs are in order as at XXth (Insert date of issue of Tax Clearance certificate as per ITS)

Applicants Name:

Access No:

Applicant PPSN/TRN:

Yours sincerely

Assistant Principal Officer

[email](#) address of AP

Phone Number