

Collector-General

TAX CLEARANCE

GUIDELINES & PROCEDURES

In line with recent changes introduced in the Finance Bill 2014, electronic Tax Clearance (eTC) will be introduced from 1st January 2016. In advance of this, Revenue wishes to advise that Tax Clearance Certificates issued between the 1st April 2015 and 30th June 2015 will have an expiry date of the 31st December 2015, certificates issuing in the period from 1st July to 30th September 30th 2015 will have an expiry date of March 31st 2016. Tax Clearance Certificates issued between 1st October 2015 and 31st December 2015 will have an expiry date of June 30th 2016. For further information please see e-Brief 97/15.

November 2015

TABLE OF CONTENTS

1. Introduction.....	3
2. Scope	3
3. What is a Tax Clearance Certificate?	3
4. Purpose of the Tax Clearance Scheme.....	3
5. When is a General Tax Clearance Required?.....	4
6. Small Public Service Vehicles (SPSVs) or Vehicles Drivers (SPSVDs)	7
7. Capital Gains Tax Clearance.....	7
8. Charities.....	8
9. Criminal Justice Legal Aid Panel.....	8
10. Other Circumstances.....	8
11. Applying for General Tax Clearance.....	9
12. Verifying that a Person holds a Current Tax Clearance Cert.....	10
13. PAYE Applicants	11
14. The Standards in Public Office Act (SIPO), 2001	11
15. Circumstances where a SIPO TCC is required	11
16. Criteria for Granting SIPO TCCs	12
17. How to Apply for a SIPO TCC.....	12
18. Statutory Declaration for SIPOs	13
19. Statutory Declarations must be made as follows:.....	13
20. General Tax Clearance Certificates.....	14
21. Automatic Tax Clearance	14
22. Refusal of a Tax Clearance Cert	14
23. Appeal Procedure for a TCC Refusal.....	15
APPENDICES.....	16
Appendix 1.....	16
Appendix 2.....	16
Appendix 3.....	18
Appendix 4.....	20

Appendix 5.....	20
Appendix 6.....	20
Appendix 7.....	20

1. Introduction

- 1.1 The administration of the tax clearance function is mainly dealt with in the Revenue Regions. The exceptions include (i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001, (ii) applicants whose tax and customs affairs are dealt with by Large Cases Division and (iii) certain categories of non-resident applicants. This Tax & Duty Manual gives details on how the arrangements operate.
- 1.2 The Finance Act 2010 provided for the inclusion of the Customs Acts within the definition of “Tax Acts” so that Customs debts may be taken into account when deciding the issue of a Tax Clearance Certificate (TCC).

2. Scope

- 2.1 This document provides information for the public on tax clearance issues, including current regulations, relevant criteria and forms together with contact details. 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.

3. What is a Tax Clearance Certificate?

- 3.1 A Tax Clearance Certificate (TCC) is a written 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.
- 3.2 The issuing of a TCC to a person who is, or 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 of the partnership. A partnership is not a separate legal entity and therefore, unless a partnership agreement is in place, each partner has unlimited liability for the debts of the ordinary partnership. This means that each partner is jointly and severally liable for the debts of the partnership. The Taxes Consolidation Act 1997 clearly states that a person is not entitled to a TCC if, while a member of an ordinary partnership, the partnership ran up tax debts which remain unpaid.

4. Purpose of the Tax Clearance Scheme

- 4.1 The purpose of the Tax Clearance scheme is to ensure that persons, (both residents and non-residents), 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.

4.2 Residents and non-residents may apply for ‘general’ tax clearance. However, the following are not categorised as ‘general’ tax clearance applicants:

- PAYE customers who may require tax clearance in certain circumstances, i.e. PAYE Applicants - see [Paragraph 13](#)
- Persons elected to the Dáil or Seanad, Judicial appointees and Senior Public Office appointees who are obliged to obtain tax clearance in accordance with the Standards in Public Office Act, 2001 (SIPO). Ref: [Persons Covered Under The Standards In Public Act, 2001 \(SIPO\)](#)

4.3 Apart from situations where a person is legally required to produce a TCC in order to meet his/her legal obligations, Revenue is also obliged to issue a certificate, when requested, to any customer whose tax and customs affairs are in order.

5. When is a General Tax Clearance Required?

5.1 Public Sector Contracts

In accordance with Section 1095 of the Taxes Consolidation Act, 1997, a contractor is obliged to produce a general TCC in order to qualify for a Public Sector Contract of 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.

5.2 Grant Payments

Section 1095, T.C.A. 1997, also specifies that an applicant must hold a current ‘general’ TCC in order to qualify for State / Public Authority grants, subsidies and similar type payments of a value of €10,000 or more, within any 12 months period, including for example, industrial and farm development grants.

Note:

Legislation in relation to Tax Clearance Certificates for licences and various schemes is set out in the table below.

5.3 Licences and Certain Schemes

A current TCC is required by law for the operation of certain types of businesses including those listed in the table below.

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	Circular F44/2006* (Grant)
Disposals of Lands to Local Authorities (not Compulsory Purchase Order)	Circular F44/2006*
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) Regulations 2001

Reason for Tax Clearance	Legal basis for Tax Clearance
Licences for Small Public Service Vehicles e.g. Taxis and hackneys (See paragraph (d))	Section 37 of the Taxi Regulation Act 2003
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	Circular F43/2006*

* **Ref. also: [Appendix 3](#) - Revised procedures for Tax Clearance in respect of Public Sector Contracts, Grants, Subsidies and similar type payments – Published on Department of Finance Website - 26 July 2012.**

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

- 6.1 Under Section 1095 of the Taxes Consolidation Act 1997, the granting or renewal of all taxi licences, (including wheelchair-accessible taxis, hackneys or limousines licences) or licences to drive such vehicles is conditional on the applicant producing a Revenue Tax Clearance Cert to the licensing local authority on an annual basis or to the Gardaí every 5 years, as appropriate.
- 6.2 All self-employed or PAYE applicants for such licences should complete the general tax clearance application Form **TC1**. Persons not registered for Income Tax or PAYE, (e.g. social welfare recipients), wishing to obtain a taxi driver's licence should also use the general tax clearance application Form TC1 quoting their PPS Number.
- 6.3 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 TCC.

7. Capital Gains Tax Clearance

- 7.1 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.
- 7.2 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) a CG50A, **or**
 - (b) 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.
- 7.3 Applications for a CG50A – Capital Gains tax clearance certificate must be submitted on a CG50 Form.

8. Charities

- 8.1 A charitable body applying for a **Public Sector Contract** must be in possession of a current TCC, obtainable from their **Revenue District Office**.
- 8.2 Applicants for **Public Sector Grants, Subsidies or similar type payments** holding a Charity (CHY) Number do not require a TCC but must quote their CHY Number. If requested, Revenue will issue a letter to the relevant Public Body confirming the applicant's CHY No.

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

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

Telephone (LoCall) 1890 666 333

Fax 067-32916 or e-mail: charities@revenue.ie

Charitable bodies not in possession of a CHY Number are required to produce a TCC when applying for **Public Sector Grants, Subsidies or similar type payments**.

9. Criminal Justice Legal Aid Panel

- 9.1 Under the Criminal Justice (Legal Aid) (Tax Clearance Certificates) Regulations, 1999, a solicitor who is a PAYE employee and holds general TCC is eligible to be considered for the Criminal Justice Legal Aid Panel.
- 9.2 The issue of a TCC 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.
- 9.3 The new Criminal Justice Legal Aid Panels start on 1st December each year. Solicitors applying for a TCC for the Criminal Legal Aid Panel cannot apply on-line. The application form can be downloaded from the Revenue website by clicking **TC1** and the completed form should then be forwarded to the local **Revenue District**.

10. Other Circumstances

- 10.1 The Finance Act 2002 permits any company / individual to 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.

11. Applying for General Tax Clearance

11.1 Applicants are advised to make early contact with Revenue when applying for or renewing a TCC in order to resolve any issues well in advance of any deadlines in relation to the purpose for which the TCC is required.

11.2 Residents

Applications for general Tax Clearance can be made online: [Apply online for a general tax clearance certificate](#)

and when completed a copy of the TCC will issue to the applicants. Applicants are not required to be ROS customers to avail of this service.

Alternatively, applicants can submit a [TC1 form](#) to their local [Revenue District Office](#).

Applicants who wish to allow third party access to their tax-cleared status should tick the relevant box on the TC1 form. The third party access facility is secure and can be accessed only with the permission of the applicant taxpayer in possession of the tax clearance certificate by quoting their customer number and tax clearance certificate number which appear on the certificate.

11.3 Non-Residents

A Non-Resident person should apply for a 'general' TCC where tax clearance is required in connection with any of the following:

- **A Public Sector Contract** (formal or otherwise), where the value of any goods or services supplied, or to be supplied, amounts to €10,000 or more (including VAT), in any 12-month period;
- **A Public Sector Grant**, subsidy or similar type payment of €10,000 or more. Examples of such payments are housing, industrial, forestry and farming development grants/subsidies;
- An application for renewal of an **Excise Licence** and/or **certain other licences**, including authorisation required under the Consumer Credit Act 1995, the Criminal Justice Legal Aid (Tax Clearance) Regulations 1999 and the Taxi Regulation Act 2003.

11.4 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 must apply for tax clearance to City Centre/North City Business Taxes District, 9/15 Upper O'Connell Street, Dublin 1 or by e-mail to CityCentreNorthCityTaxClearance@revenue.ie - Telephone 00353 1 8655000.**
- (2) **Non-resident applicants, registered for Irish tax with a permanent established (PE) place of business in the State must apply for tax clearance to the Revenue District Office in which the place of business is located. The following link gives contact details for all [Revenue District Offices](#).**
- (3) **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 to Non-Residents Unit, Collector-General's Office,**

Sarsfield House, Francis Street, Limerick, by Fax to 00353 61- 488476 or by e-mail to nonrestaxclearance@revenue.ie. See also Notes below:

Notes

- (i) All Tax Clearance Certificate applications for **category (c)** above are processed by the **Collector-General's Non-Residents Unit, Telephone: 00353 61 488000**.
- (ii) If the nature of a contract requires that non-resident applicants with a permanent establishment in the State register for Irish tax purposes, they should contact their local [Revenue District Office](#).
- (iii) 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 their place of business they are obliged to register for Income Tax.
- (iv) Non-Residents who are **not** registered for Irish tax **cannot apply online** for a general TCC. The **TC1 form** is obtainable on the Revenue website or by e-mailing nonrestaxclearance@revenue.ie. The TC1 Form must then be submitted by post to Non-Resident Tax Clearance Section, Office of the Collector-General, Sarsfield House, Francis Street, Limerick.

11.5 Applications for most categories of Tax Clearance Certificates should be submitted to your local [Revenue District Office](#).

Exceptions - Large Cases Customers and SIPO Applicants:

- TCC applicants whose Revenue affairs are dealt with in Large Cases Division should apply to that Division for the appropriate certificate.
- Further information on applying for [Tax Clearance for SIPO Applicants](#).

Important

- (i) Applicants should ensure that the **Applicant's Name** is correctly entered on the TC1 form, e.g. where the application is for a company, the **company name must be inserted** and not the director's name.
- (ii) Applicants submitting TC1 Forms online must **confirm** their actions on screen or otherwise their applications will not be submitted.

12. Verifying that a Person holds a Current Tax Clearance Cert

12.1 As a customer service initiative and in order to expedite contracts and payment processing by public bodies, Revenue has introduced an [online verification facility](#) to allow third party access to the applicant's tax cleared status. The facility is secure and can be accessed only with the permission of the taxpayer/applicant who holds the tax clearance certificate.

The taxpayer/applicant authorises third party confirmation of his/her tax-cleared status by quoting their customer number and tax clearance certificate number from their certificate. This allows the third party/contracting authority to access the secure facility and confirm the position without the taxpayer/applicant being required to produce the original tax clearance certificate. This is particularly useful where the taxpayer/applicant applies for

multiple contracts or where the third party/contracting authority has to verify several applicants.

- 12.2 Any persons who experience problems with this procedure should contact their local [Revenue District Office](#).

13. PAYE Applicants

- 13.1 Persons paying Income Tax under the PAYE system who require a TCC should apply to the local [Revenue District Office](#) dealing with their tax affairs. In some circumstances they may also be required to register for Self Assessment Income Tax.
- 13.2 A PAYE applicant applying for a Public Sector Contract, of a value of €10,000 or more (inclusive of VAT), within any twelve-month period is required to produce a TCC. The applicant must register for self-assessment Income Tax (and possibly other tax heads) and must apply to their local Revenue District on a TC1 Form quoting the relevant tax references.
- 13.3 PAYE applicants are required to produce a valid TCC in order to be considered eligible for State/Public Authority Grants, Subsidies and similar type payments by Government Departments and Public Authorities of a value of €10,000 or more within any twelve-month period. Such TCC applications should be submitted to the local Revenue District using **Form TC11**. PAYE applicants cannot apply online but the [Form TC11](#) can be downloaded from the Revenue website (www.revenue.ie).

14. The Standards in Public Office Act (SIPO), 2001

- 14.1 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, TCCs issued under other tax clearance provisions are not valid for the purposes of the Standards in Public Office Act.

15. Circumstances where a SIPO TCC is required

(i) Politicians

All persons elected to either House of the Oireachtas or nominated to be a member of the Seanad are required to furnish a TCC to the Standards in Public Office Commission. The TCC 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, Equality and Defence unless that person has

furnished to the Board, a TCC 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 TCC issued not more than eighteen months previously.

A person appointed to **senior office** must furnish to the Standards in Public Office Commission a TCC 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 TCC, 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. [Ref - Statutory Declaration for SIPOs – Point 18](#) and [Point 19](#) below.

16. Criteria for Granting SIPO TCCs

- 16.1 The issuing of a TCC 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.
- 16.2 Persons paying Income Tax under the PAYE system who are requested by their local Revenue District to complete returns of income (Form 12) for particular tax years are obliged to submit such returns before their TCC application will be considered.

17. How to Apply for a SIPO TCC

- 17.1 The specific application form - TC (SIPO) for tax clearance under the Standards in Public Office Act is available from:
- Revenue.ie – click on the attached link - [TC\(SIPO\)](#)
 - The SIPO Unit, Office of the Collector-General, Sarsfield House, Francis Street, Limerick. LoCall 1890 20 30 70, Fax 061- 401009 or e-mail sipo@revenue.ie.

- 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 Linda Memery.
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

NB

- (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.

18. Statutory Declaration for SIPOs

- 18.1 While not strictly a matter for Revenue, it should be noted that in addition to a TCC, 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).
- 18.2 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.

19. Statutory Declarations must be made as follows:

19.1 Politicians

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.

19.2 Judicial Appointments

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

19.3 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.

20. General Tax Clearance Certificates

- 20.1 As TCCs now issue automatically through the Revenue IT system, applicants can no longer receive a certificate across the counter at their local Revenue District Office.
- 20.2 TCCs are normally valid for one year, however a TCC may issue for a shorter period at Revenue's discretion.

21. Automatic Tax Clearance

- 21.1 Provided applicants remain tax and customs compliant, TCCs in relation to **contracts, licences**, and the **Criminal Justice Legal Aid Panel** will issue automatically one month prior to the expiry date, for the **3 years** following the issue of the original TCC.
- 21.2 Where the applicant is not tax and customs compliant at the relevant date, **no** refusal letter will issue nor will a Work Item be created. It is therefore the applicant's responsibility to get their tax and customs affairs in order and apply for a TCC in the normal way.
- 21.3 In **year 5**, one month prior to the expiry date of the current TCC, a standard letter will issue to the applicant requesting that they re-apply for tax clearance.

22. Refusal of a Tax Clearance Cert

- 22.1 In general, a TCC will be refused if Revenue's records indicate outstanding liabilities and/or missing return(s). Some cases may be refused because of a previous business activity, see [Appendix 7](#). If the taxpayer subsequently contacts the office claiming that all returns/payments have been submitted, the caseworker should make every effort to resolve the issue as quickly as possible by obtaining relevant details from the taxpayer to help trace the missing return(s)/payment(s) - e.g. when/where the return was sent, when/how payment was made, receipt number etc.
- 22.2 In some instances the taxpayer may have requested payment by offset and, if so, caseworkers should then confirm that the offset is available.
- 22.3 Caseworkers should check ITP in relation to disputed payments - on the **Menu Bar**, click **Look Up** and select **Payment** from the drop-down list. It is then possible to search for the payment in relation to the **Cheque / Receipt Details** under the **Customer's Details**.
- 22.4 Where a payment is retrieved after it has been 'suspended' or 'incorrectly brought to account', arrangements should be made immediately to transfer the payment to the correct location. **Ref:** [Appendix 5](#).
- 22.5 Where a missing **return** cannot be quickly traced, the taxpayer will normally agree to submit a copy, which should then be forwarded to the Collector-General's Office for input. On receipt of the copy return and assuming there is no outstanding liability, consideration can be given to issuing the TCC without waiting for the forms to be input.

- 22.6 The relevant caseworker should be contacted to clarify the position if the taxpayer indicates that s/he has a phased payment agreement in place to deal with outstanding liabilities.
- 22.7 If the taxpayer states that liabilities have been paid to an enforcement agency but Revenue records indicate that they remain outstanding, contact the relevant enforcement agency or the C-G's Enforcement Management Unit to clarify the position.
- 22.8 Insofar as is possible, every effort should be made to resolve an outstanding return/payment issue completely as otherwise the problem may arise again the next time a TCC application is submitted.
- 22.9 Arrangements should be made to issue the TCC without delay when the issue has been resolved and it is clear that the person's tax and customs affairs are in order. The '**Insert based on Existing**' option - **Appendix 5**- should be used in such cases.
- 22.10 Where a single payment/return is involved and the taxpayer has an otherwise exemplary payment pattern and is adamant that the missing return/payment has been made, consideration should be given to the possibility of issuing the certificate even though the matter cannot be immediately resolved. In such cases where the outstanding liability appears to be small or the outstanding issue is inconsequential in the context of the taxpayer's overall tax and customs record, the situation should be discussed with a supervisor.
- 22.11 The legislation provides for a formal appeal against a tax clearance refusal. However, an appeal cannot be made against a refusal where it relates to a tax or customs duty liability that is properly due.
- 22.12 In practice, this means that the formal appeal mechanism will seldom arise and will be restricted to issues as per **Appendix 1**. Any formal appeal received should be referred to a supervisor/manager for consideration.

23. Appeal Procedure for a TCC Refusal

- 23.1 In order to be eligible for a hearing by the Appeal Commissioners, an applicant wishing to appeal against the refusal of a TCC must lodge their appeal application with the local Revenue District within 30 days of the notification of a refusal.
- 23.2 The appeal application must
- state the matter or matters with which the applicant is aggrieved,
 - provide detailed grounds for the appeal in respect of each such matter, and

NB: Any amount due, which is not in dispute, must be paid.

- 23.3 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**'.

APPENDICES

Appendix 1

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

[...]

Appendix 2

Application Forms

When a customer's tax and customs affairs are in order, the required Tax Clearance Application Form can be obtained by clicking on the appropriate option link below.

Completed Forms should be returned to the [Revenue District Office](#) on the following basis:

- **Business customers** have all of their tax and customs duty affairs dealt with in the District where the business is managed and controlled;
- **PAYE customers** are dealt with in the District where they reside;
- **Company Directors** are assigned to the same District as the **company** in which the main Directorship is held.

Other Completed Forms should be returned, as appropriate, to

(i) Non-Residents

Click here for [Non-Resident Information](#).
For Forms & Addresses click: **See (iii) below.**

(ii) PAYE Customers

[Download Form TC11](#)

Completed forms should be returned to your [Local Revenue District Office](#).

(iii) Customers Resident Outside the State

[Download Form TC1](#)

- **City Centre/North City Business Taxes District, 9/15 Upper O'Connell St., Dublin 1:** Applicants registered for Irish Tax without a permanent established (PE) place of business in the State;

or

- **Local Revenue District:** Applicants registered for Irish tax with a permanent established (PE) place of business in the State;

or

- **Non-Residents Section, Collector-General's Office, Sarsfield House, Francis St, Limerick:** Applicants with neither an Irish tax registration nor a permanent established (PE) place of business in the State.

(Ref: [Point 11.3](#) - 3 categories of Non-Resident applicants).

(iv) Applications under the Standards In Public Office Act

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

Completed Forms should be returned to

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

(v) **General Certificate**

[Apply online for a general tax clearance certificate](#)
[Download Form TC \(SIPO\)](#)

Completed forms should be returned to your [Local Revenue District Office](#).

(vi) **Capital Gains Tax Certificate**

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

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

A more recent version of this manual is available.

Appendix 3

Revised procedures for Tax Clearance in respect of Public Service Contracts, Grants, Subsidies and similar type payments.

(Department of Finance Circulars 43/2006 and 44/2006)

Updated 26th July 2012

As there is no C2 in the revised RCT system that came into force on 1st January 2012, the current procedures in relation to Tax Clearance Procedures for Public Service Contracts, Grants, Subsidies and similar type payments are being revised. The Department of Finance are in the process of revising Circulars 43/2006 and 44/2006. The revised circulars will issue shortly.

In the meantime, the following procedures should be followed in relation to Circular 43/2006:

In the case of all public sector contracts of a value of €10,000 (inclusive of VAT) or more within any 12-month period, the contractor (and agent as appropriate) will be required *either* to

- produce a current tax clearance certificate, **or**,
- demonstrate a satisfactory level of subcontractor tax compliance (see below).

Furthermore, in the case of subcontractors on any public sector contract of a value of €10,000 (inclusive of VAT) or more, it will be a condition for the award of the contract that all subcontractors employed on the project must produce a tax reference number where payments exceed €650. Records of tax reference numbers must be kept by the contractor and be available for inspection where requested by the Revenue Commissioners. Where payments exceed €2,600 in any 12 month period the subcontractor will be required to *either*

- produce a current tax clearance certificate, **or**,
- demonstrate a satisfactory level of subcontractor tax compliance (see below).

Payments under a contract are at all times conditional on compliance with these requirements.

Demonstration of a satisfactory level of subcontractor tax compliance:

From 1st January 2012 subcontractors in the construction, forestry or meat processing sectors will have tax withheld at 0%, 20% or 35%. ***Where a 35% rate has been determined for a subcontractor, they have not demonstrated a satisfactory level of subcontractor tax compliance and do not meet the qualifying criteria under the new arrangements.***

Before the awarding of the contract:

Before a relevant contract (i.e. a contract that is subject to RCT) is awarded, *subcontractors at 0% or 20% can produce a Subcontractor's Notification of Determination issued under Section 530I Taxes Consolidation Act 1997 showing the rate determined by Revenue to demonstrate their satisfactory subcontractor tax compliance.* The contracting authority or principal can accept the Subcontractor's Notification of Determination if it has been issued within the previous 30 days. (See note below regarding transitional arrangements).

After the awarding of the contract:

Where a relevant contract (i.e. a contract that is subject to RCT) has been awarded to a subcontractor, the contracting authority or principal contractor must notify Revenue (online) of the relevant contract under Section 530B Taxes Consolidation Act 1997. In response to such a notification, Revenue will issue an instant acknowledgement indicating the appropriate rate of 0%, 20% or 35%. *Where a 35% rate is indicated, the contracting authority or principal will be aware that the subcontractor has not demonstrated a satisfactory level of subcontractor tax compliance and the contracting authority should invoke paragraph 6 of circular 43/2006.*

When a subcontractor's rate is amended by Revenue or as the result of a rate review by the subcontractor, the contracting authority or principal will be notified of the change in rate.

If a subcontractor who previously demonstrated a satisfactory level of subcontractor tax compliance is moved to the 35% rate, the contracting authority should invoke paragraph 6 of circular 43/2006.

Transitional Measure:

As a transitional measure, subcontractors' rates were frozen **between 1st January 2012 and 31st March 2012**. While subcontractors were issued with an initial Notification of Determination of Rates, the rate was not amended during this period. During this period the contracting authority or principal could accept a Subcontractor's Notification of Determination showing a rate of zero or 20% as demonstrating a satisfactory level of subcontractor tax compliance even if it had been issued outside of the 30 day limit mentioned above.

Similar arrangements in relation to the replacement of the C2 card by the subcontractor's demonstration of a satisfactory level of tax compliance will apply in respect of Circular 44/2006. Further details will be posted online shortly.

Post-Transition:

As the Transitional measures no longer apply, subcontractors will now be required to produce an in date Notification of Determination to the contracting authority or principal contractor, before the contract is awarded.

Tenderers requiring further information on demonstration of a satisfactory level of subcontractor tax compliance and Notifications of Determination under Section 530I should contact their local Revenue District. Contact addresses and telephone numbers are available on the Revenue Website at www.revenue.ie and are also available in the State Directory section of the Eircom phonebook.

Alternatively, if a subcontractor is registered for ROS, they can request a Subcontractor's Notification of Determination through ROS by selecting the "Look up/Review Deduction Rate" option from the eRCT Home Page and then select the "Request Letter" option. The Notification of Determination will be sent to the subcontractor's ROS inbox where it can be printed by the subcontractor at their convenience.

Appendix 4

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

[...]

Appendix 5

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

[...]

Appendix 6

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

[...]

Appendix 7

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

[...]