

**TAX CLEARANCE
GUIDELINES & PROCEDURES
(Non Registered)**

Collector-General

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A more recent version of this manual is available.

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1. Introduction

1.1 From January 1st 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 results 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 Registration Number can be given to any third party entity that wishes to verify their Tax Clearance Certificate (TCC).

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,

While non e-enabled applicants do not use the eTC system, once their paper application is received it is input into the eTC system by a Revenue employee.

2. Scope

2.1 This document provides guidelines on how to process applications for non-resident applicants who have no Tax Registration Number in this State.

2.2 The procedures and information for all other applications are contained in the [Electronic Tax Clearance Guideline](#)

2.3 Caseworkers should access the guideline through Tax and Duty Manuals.

3. Purpose of the Tax Clearance Scheme

The purpose of the Tax Clearance scheme is to ensure that persons who are licence/permit holders, derive an economic benefit from;

- conducting certain activities in the state
and or
- contracts/grants, subsidies and other payments from the State,

are in compliance with their tax and customs obligations.

4. When is Tax Clearance Required?

4.1 Licences and Certain Schemes

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

4.2 Public Sector Contracts

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.

4.3 Grant Payments

An applicant must hold a current 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.

5. Applying for Tax Clearance

5.1 Non-resident applicants who have neither an Irish Tax Registration Number 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,

Fax to 00353 61- 488476 or by e-mail to nonrestaxclearance@revenue.ie.

Non-Residents who are not registered for Irish tax cannot apply online for a TCC. The TC1 is obtainable on the Revenue website or by e-mailing nonrestaxclearance@revenue.ie. The TC1 must then be submitted by post to Non-Resident Tax Clearance Section, Office of the Collector-General, Sarsfield House, Francis Street, Limerick.

5.2 If your voluntary body has no Tax Registration Number (TRN) you must first register with the local Revenue district office. You can register as an unincorporated voluntary body by completing a registration form for voluntary non-profit making organisations by using the registration form available through the following link. [registration form for voluntary non-profit making organisations](#). You should then send the form to the local 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.

Appendix 1 - Licences and Legislation

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
Licences for Small Public Service Vehicles e.g. Taxis and hackneys (See paragraph (d))	Section 37 of the Taxi Regulation Act 2003

Reason for Tax Clearance	Legal basis for Tax Clearance
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

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