

Guidelines for Registration for IT, CT, RCT, PREM and Certain Other Taxheads

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A more recent version of this manual is available!

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Introduction

These guidelines are for Revenue staff dealing with the registration process for Income Tax (IT), Corporation Tax (CT), Employer PAYE/PRSI (PREM), Relevant Contracts Tax (RCT) and certain other taxes. Information on registering for VAT is available in Tax and Duty Manual (TDM) [Guidelines for VAT Registration \(Part 38-01-03b\)](#). The guidelines are of special relevance to:

- The Business Division Registration Unit (BDREG Unit), who are charged with maintaining the basic taxpayer file for the cases within their remit, including registrations for Medium Enterprises Division (MED) and Personal Division;
- The Customer Service Support Branch in Large Corporates Division, who manage registrations for both Large Corporates Division (LCD) and Large Cases - High Wealth Individuals Division (LC-HWID).

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[...]

2 Tax Registration Obligations

2.1 Relevant Entities

This manual describes the registration process that may be required for the following types of entities:

- An individual carrying on a taxable activity e.g. a trade or profession or farmer, or with income from any of the following sources:
 - Income not taxed under PAYE e.g. payments on a commission basis or private teaching
 - Rental income (Case V)
 - Income from abroad e.g. foreign pensions, dividends
 - Investment income/fees
 - Maintenance income under a separation agreement.
- A Company
- A Partnership
- A Principal/Subcontractor in the construction, meat processing or forestry industries
- [Certain categories of Trusts](#)
- An Unincorporated / Voluntary Body
- Liquidators, Receivers and Mortgagees in Possession (MIP) disposing of assets
- A registered Charity or Sporting Body claiming "Charitable Tax Exemption" status
- A foreign business operating in Ireland
- Any entity paying emoluments/pensions/fees to an employee or director

Further information on types of businesses is available on [What is a business?](#)

2.2 Pre-requisites for Registration

An individual must have a Personal Public Service Number (PPSN) to register. The PPSN is allocated by the Department of Social Protection (DSP).

A spouse who assumed their partner's Tax Reference Number with the letter 'W' at the end will need to change their number in the event of a change in circumstances such as separation or death of a spouse.

They will also need to change it for:

- Registering for a new taxhead
- Local Property Tax (LPT) reasons
- Capital Acquisitions Tax (CAT) purposes.

To change the PPSN, they must contact the Client Identity Section in the Department of Social Protection (DSP).

A Company must be incorporated in the Companies Registration Office (CRO) before it can register for tax. Newly incorporated companies are allocated a six-digit number by that office (CRO No).

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3 Case Allocation Rules

Revenue's customers are allocated to a single Revenue GCD within one of the five National Divisions:

- Large Corporates Division (LCD)
- Large Cases - High Wealth Individuals Division (LC-HWID)
- Medium Enterprises Division (MED)
- Business Division
- Personal Division.

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In general, all Revenue functions i.e. tax registration, on-going maintenance of the customer register, processing, compliance and audit are managed by the Division to which the case is allocated.

4 Application for Registration

4.1 Online Applications - eRegistration

All applicants should submit their applications online, except for those in the categories outlined in [Section 4.2](#). Any paper applications which could be submitted online should be returned to the taxpayer/agent with a request that the application be submitted online.

[myAccount](#)

[myAccount](#) users can register for Income Tax (IT) or apply for a ROS certificate.

[Revenue Online Services \(ROS\)](#)

All of the facilities and functionality outlined below are available to ROS agents and ROS-registered individuals.

Details on how to register for these [online services](#) are available on the Revenue website.

4.1.1 Taxhead registration

- eRegistration facilities are available for Individuals, Resident Companies, Partnerships, Trusts, Companies in Liquidation, Receivers and Unincorporated Bodies.
- An agent can register a customer for the eRegistration taxheads: IT, CT, PREM, eLevy, RCT and VAT (domestic and intra-EU).

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4.1.2 Taxhead cessation

Cessation requests should generally be made through eRegistration. Further details on cancellations are available in TDM [Cancellation of Tax Registration \(Part 38-01-03c\)](#).

4.1.3 Taxhead re-registration

Agents and ROS-registered customers can re-register online for the eRegistration taxheads.

4.1.4 Agent links and taxhead/agent linking

Agents can create and remove agent links for the eRegistration taxheads. Further details in relation to creating and removing agent links and the various requirements are available in the TDM [Guidelines for Agents or Advisors acting on behalf of taxpayers \(Part 37-00-04b\)](#).

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4.1.6 Income Tax registration – applicants from outside the EEA or Switzerland

All online Income Tax applicants are required to state their nationality. Where the nationality selected is outside of the European Economic Area (EU Member States plus Iceland, Norway and Liechtenstein) or Switzerland, the applicant must proceed to complete Garda National Immigration Bureau (GNIB) Number/Irish Residence Permit (IRP) Number and Stamp Number fields on the next screen.

There are three fields in eRegistration to capture for GNIB/IRP cases.

- Nationality – All nationalities are displayed, in alphabetical order, in the dropdown box provided. This is a mandatory entry for all eRegistrations. The nationality will automatically populate in CRS when a new Registration populates to CRS from ROS.
- GNIB Number – This is a six-digit number and is displayed on the customer's Certificate of Registration Card issued by the GNIB.
- Stamp Number – This is displayed on the customer's Certificate of Registration Card issued by the GNIB. For eRegistration only the digit '4' is valid.

Where the applicant either has no GNIB/IRP number or inputs a Stamp Number other than the digit '4', the application cannot proceed through eRegistration and the applicant must contact Revenue. If, however, the applicant is exempt from GNIB requirements (i.e. certain medical professionals), there is an exemption tick box on the eRegistration screen. Once ticked the applicant can proceed with the registration process.

4.2 Paper Applications

Applicants in the following categories cannot access the eRegistration service and should submit paper applications:

- [Individuals currently not eligible to register for myAccount](#)
- Non-assessable spouses
- Companies that have no Irish-resident directors
- Unincorporated Bodies and Non-Profit Organisations e.g. Schools, Boards of Management
- Charities not represented by an Agent
- Executors
- Collection Agents.

Paper applications received from applicants outside the above categories should be returned to the taxpayer/agent with a request that the application be submitted electronically.

Applicants in categories that cannot avail of the eRegistration facility may use the appropriate paper form:

- Form [TR1](#) is completed by resident Individuals, Partnerships, Trusts or Unincorporated Bodies wishing to register in Ireland for Income Tax, PAYE/PRSI (PREM), RCT or VAT.
- Form [TR1 \(FT\)](#) is completed by non-resident Individuals, Partnerships, Trusts or Unincorporated bodies registering in Ireland for Income Tax, PAYE/PRSI (PREM), RCT and VAT.
- Form [TR2](#) is completed by a resident Company in Ireland registering for Corporation Tax (CT), PAYE/PRSI (PREM), RCT and VAT.
- Form [TR2 \(FT\)](#) is completed by a non-resident Company in Ireland registering for Corporation Tax (CT), PAYE/PRSI (PREM), RCT and VAT.
- [PREM Reg Form](#) - Employer (PAYE/PRSI) Registration Form – is completed for a PREM-only registration application e.g. PAYE Employees who require registration as an Employer, or Foreign Companies that are already registered for Corporation Tax and now require registration as an Employer.
- Principal Contractors Registration: Applications can be made through [TR1/TR1 \(FT\)/TR2/TR2 \(FT\)](#).
- Form [TR \(BET\)](#) is completed by non-resident individuals, partnerships, trusts or unincorporated bodies and foreign companies engaged in licensed remote bookmaking operations.
- Persons who are collection agents for non-resident landlords should use the [Income Tax Registration Form for Collection Agents acting on behalf of non-resident landlords](#).
- A non-resident body whose sole aim is to receive a registration number to obtain a grant/tax clearance certificate should use Form [TC1](#).

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4.3 Signature on Registration Forms

The signature on the registration form should be that of the applicant seeking registration.

- In the case of a Company this will be the Company Secretary or a Director.
- For a Partnership this will be the Precedent Acting Partner.
- For an Unincorporated Body this will be the Responsible Person.
- For a Trust this will be the Trustee.

Occasionally, the form may be signed by an agent. An [Agent Link Notification](#) form should be completed to confirm the agent has been properly authorised to sign the registration form.

5 Names and Addresses

A key aspect of tax registration is the correct recording and updating of the name and address details.

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6 Recording Accurate NACE Codes and Business Descriptions

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[...]

7 Processing Paper Applications in CRS

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7.2 PREM

7.2.2 Group remitter: PREM

An application to act as a Group remitter for PREM must be made in writing to:

Business Registrations
Office of The Revenue Commissioners
P.O. Box 1
Wexford.

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[...]

7.4 Relevant Contracts Tax (RCT)

RCT applies in the following sectors:

- Construction operations.
- Forestry operations.
- Meat processing operations.

Further [details on RCT](#) are available on the Revenue website.

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7.5 Betting Duty

Betting Duty is an excise duty charged on all bets placed by a person with a Licensed Bookmaker or a Licensed Remote Bookmaker, irrespective of how the bet is placed.

Betting Intermediary Duty is an excise duty charged on commissions earned by Licensed Remote Betting Intermediaries.

Further information on [Betting Duty and Betting Intermediary Duty](#) is available on the Revenue website.

7.5.1 Resident Bookmakers

Resident bookmakers should apply directly to the National Excise Licence Office (NELO) for a Bookmaker's Licence. Further information in [Bookmaker's Licence](#) is available on the Revenue website. Applicants must submit the [Bookmaker's Licence Application form](#) and attach their Certificate(s) of Personal Fitness in support of same to the address as listed at the end of the application form.

Once the application has been processed, NELO will issue the customer with a First Time Application Notice. This notice invites the customer to complete their application and [pay for their licence](#).

NELO will process the application for the Bookmaker's Licence and also check tax clearance through an automated process at the point of payment, before the licence issues.

Once the Bookmaker's Licence issues, NELO will advise Business Division Registration Unit (BDREG Unit) accordingly. Upon receipt of such confirmation BDREG Unit will register the licenced bookmaker for BET Tax.

Where an application for BET Tax registration is received directly in BDREG Unit from a resident bookmaker, BDREG Unit will advise NELO of same and will not register the applicant for BET Tax until NELO has confirmed that a Bookmaker's Licence has issued to the applicant.

7.5.2 Non-Resident Bookmakers

Non-resident traders who are providing Remote Betting Services to persons in the State and are not registered for tax in Ireland must apply to be registered for Betting Duty/Betting Intermediary Duty by completing [Form TR \(BET\)](#).

Completed Forms TR (BET) should be forwarded by post to the Office of the Revenue Commissioners, Business Taxes Registrations, P.O. Box 1, Wexford.

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7.6 Tax Clearance Applicants Not Registered for Tax

Non-resident applicants who require tax clearance and:

- are not registered for Irish tax, and
- do not have a permanent established place of business in the State

cannot apply through the electronic Tax Clearance (eTC) system. These applicants should complete a [TC1](#) and send it to nonrestaxclearance@revenue.ie or post to Non-Residents Tax Clearance Unit, Collector General's Division, Sarsfield House, Francis Street, Limerick V94 R972.

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8 Mandatory eFiling of Returns

Electronic filing of returns is mandatory in all cases unless an exemption has been granted by Revenue.

Irish-language customers are no longer automatically exempt from mandatory e-filing requirements. Such cases are assessed for exemption from mandatory e-filing obligations on the same basis as English language customers.

9 Assigning an Agent

Where an individual/partnership/company appoints an agent(s) (Tax Advisor Details on [TR1/TR1 \(FT\)/TR2/TR2 \(FT\)](#)), an [agent link](#) should be assigned for each taxhead relevant to the particular agent.

The agent's TAIN (Tax Advisors Identification Number) is provided on the registration form or can be established via the Agent search option when assigning the agent. A new agent can obtain a TAIN from the National TAIN Unit, Business Registrations, Office of the Revenue Commissioners, P.O. Box 1, Wexford. The email address is: nationaltainregister@revenue.ie.

Note: Where an agent is assigned for Income Tax/Corporation Tax, the agent automatically receives the customer's Form 11/CT1 Returns, copies of Notices of Assessment, and all general correspondence from the Revenue Office.

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[...]

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Appendix 1 eRegistration Assignment Rules

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Appendix 2 Manual Assignment Rules

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[...]

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Appendix 3 Letter to Query TR1/TR1 (FT)/TR2/TR2 (FT)/PREM Reg Registration Form

Re:

Dear Sir/Madam,

Please find enclosed form TR1/TR1(FT)/TR2/TR2(FT)/PREM Reg that you submitted to this office. We are unable to process your application as the following information has been omitted:

- The form is not signed
- The business address and telephone number
- The Companies Registration Office number
- The main business or activity
- The PPS numbers for the directors/individuals/partners
- The names and addresses of directors
- The details of shareholders
- The date of registration for VAT/PAYE/PRSI
- Complete registration for PAYE/PRSI if you will have employees
- Bank Account details
- Other

I should be obliged if you would complete the form with the above information enclosed and return it to this office so that your application can be processed.

Yours sincerely,

Appendix 4 Letter Requesting PPSN for Income Tax Registration

Dear Sir/Madam,

I regret that I am unable to proceed with your application for tax registration in the absence of a PPS No (Personal Public Service Number).

This number is obtained from the Department of Social Protection. You should contact your nearest local office of the Department of Social Protection or phone Client Identity Services on 01 704 3281, LoCall 1890 927 999, or from outside Ireland + 353 1 704 3281. The email address for Client Identity Services is CIS@welfare.ie.

When you have acquired your PPS No, please quote it on the attached application for tax registration and return the form to this office for processing.

Yours sincerely,

Appendix 5 Registration Application Note Topic - Customer Notes

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Appendix 6 Notice of Income Tax Registration

Notice of Income Tax Registration

Dear Sir/Madam,

You have been registered for Income Tax at the above Tax Reference number. Contact details for the Revenue office dealing with Income Tax are shown above. Please quote the Income Tax Reference number in all contacts with Revenue.

Now that you are registered for Income tax you are required to keep records, file self-assessed Income Tax returns and pay your tax, USC and PRSI liability. The filing of returns and payment of tax can be done by you or by a tax agent or accountant acting on your behalf. More information is on the website at "A guide to self-assessment" and "Starting a Business- the basic requirements for Tax purposes".

Mandatory use of the Revenue Online Service (ROS)

Revenue provides an online facility (ROS) where you can file returns, make payments, and check your revenue account 24 hours a day.

You should note that your Income Tax return and payment must be made electronically using ROS. If you do not use ROS you could be subject to a monetary penalty. You are also legally obliged to file returns and make payments electronically via ROS in respect of a range of other specified tax returns or if you are availing of certain tax reliefs and exemptions set out overleaf. Further information regarding mandatory electronic filing and paying, using ROS, is available on www.revenue.ie.

If you do not have the capacity to make returns and payments electronically, you can apply to be excluded from the obligation to do so. Please see overleaf for exclusion conditions and how to apply.

If you are not already registered for ROS you should register now, in three easy steps, by logging onto the Revenue website and clicking on Online Services/ROS tab. There you will find step-by-step instructions on registering for ROS, using the ROS facilities and additional information that will answer any questions you may have. Assistance with registration, if required, is also available from our ROS Technical Helpdesk at 1890 201106. There are also a number of videos on YouTube/Revenue Ireland on both ROS digital certificates and completing your Income Tax return.

If we have a record of a tax agent acting on your behalf, the agent will receive a copy of this letter.

Specified Returns* and Specified Tax Liabilities* that must be paid and filed on ROS if they are applicable to your circumstances include

	Specified Return	Specified Tax Liability
Corporation Tax	Form CT1	Preliminary Tax and Balance Due
Partnership	Form 1 (Firms)	-
Trusts	Form 1	Preliminary Tax and Balance Due
Income Tax	Form 11	Preliminary Tax and Balance Due
High Earner Restriction	Form RRI	-
Employer PAYE/PRSI	Monthly Form P30 Annual Form P35 Forms P45 and P46	All PAYE/PRSI due
Value Added Tax	Form VAT 3 Annual Return of Trading Details (RTD) VAT on e-services Quarterly Return	VAT due Quarterly VAT due on e-services
Capital Acquisitions Tax (Gifts and Inheritances)	Annual Return	Annual payment
Betting Duty	Quarterly Return	Quarterly Payment
Dividend Withholding Tax (DWT)	Monthly Return	Payment of DWT deducted from relevant distributions in previous month
Deposit Interest Retention Tax (DIRT)	Annual Return	Interim payment and Balance Due
Life Assurance Exit Tax (LAET)	Biannual Return	Biannual payment
Investment Undertaking Exit Tax (IUT)	Biannual Return	Biannual payment
EU Savings Directive	Annual Return	-
3rd Party Payments Return (46G/46G company)	Annual Return	-
Air Travel Tax	Annual Return	Monthly payment

*Please note that the above list is not exhaustive, you may be liable for other taxes and duties e.g. RCT, that may only be filed and paid electronically. Please consult www.revenue.ie if in any doubt.

Exclusion from Mandatory Electronic Filing and Payment of Tax

Revenue may exclude a taxpayer from their obligation to pay and file electronically, if Revenue is satisfied that the taxpayer does not have the capacity to do so. If you consider that you qualify for an exclusion you can apply in writing stating your reason(s) to the Revenue address overleaf.

"capacity" means sufficient access to the Internet, by which either or both a specified return or the payment of any specified liabilities may be made by electronic means and, in the case of an individual, also means not prevented by reason of age, or mental or physical infirmity from either or both making a specified return or paying any specified liabilities by electronic means.

If your request for exclusion is not approved by Revenue, you have a right to formally appeal the decision to refuse your exclusion request to the Tax Appeal Commissioners (TAC) for determination.

If you wish to appeal against this refusal, you must do so within the period of 30 days after the date of the refusal by completing and submitting a 'Notice of Appeal' form to the TAC. The 'Notice of Appeal' form, which is available on the TACs website <http://taxappeals.ie> contains the address to which an appeal is to be sent. You will be required to submit a copy of the refusal with your 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.