

Cancellation of Tax Registration

Part 38-01-03c

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1 Introduction

This manual outlines the process for cancelling tax registrations where requests have been received in electronic or paper form, or where a Revenue caseworker has indicated that a registration should be cancelled. It covers registrations for Income Tax, Corporation Tax, Employer PAYE/PRSI (PREM), Environmental Levy (eLevy), Value Added Tax (VAT), Customs & Excise (C&E), and Relevant Contracts Tax (RCT), and some minor taxheads.

The main objective of this manual is to regulate the procedures for processing cancellations and to clarify the responsibilities of the key areas involved. It is intended to assist staff with responsibility for any aspect of the cancellation of a tax registration, or staff who in the course of working a case obtain information which indicates that a customer's tax registration should be cancelled. It is particularly relevant for staff in the Business Division Registration Unit (BDREG Unit), Service to Support Compliance Units and Compliance Branches.

Other Divisions where this manual may be of relevance are:

- Large Corporates Division
- Large Cases - High Wealth Individuals Division
- Collector General's Division (Inward Processing Unit, Customer Services Unit and Debt Management Units (DMUs)).

2 Cancellations Requested by a Customer or Agent

2.1 Online Cancellation Requests

A customer or an agent who has an active digital certificate can access e-Registration in the Revenue Online Service (ROS) to request cancellation of an active tax registration. Cancellation of the following business tax registrations can be requested on-line: Income Tax, Corporation Tax, PREM, eLevy, VAT, C&E, and RCT, in addition to some minor taxes (see Fig. 1).

Manage Your Tax Registrations and Agent Links

Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

<p>Income Tax - IT Status: Active Number: [REDACTED] Agent: n/a</p>	Cease Registration >
<p>Value Added Tax - VAT Status: Not Registered</p>	Register >
<p>Employer (PAYE/PRSI) Status: Active Number: [REDACTED] Agent: n/a</p>	Cease Registration >
<p>Relevant Contracts Tax - RCT Status: Not Registered</p>	Register >
<p>Environmental Levy - ELEV Status: Not Registered</p>	Register >
<p>Pay As You Earn - PAYE Status: Not Registered</p>	Register >
<p>Diesel Rebate Scheme - DRS Status: Not Registered</p>	Register >
<p>Charitable Donations Scheme - CDS Status: Not Registered</p>	
<p>Customs & Excise - C&E Status: Not Registered</p>	Register >
<p>Sugar Sweetened Drinks Supplier - SSDS Status: Not Registered</p>	Register >
<p>Sugar Sweetened Drinks Exporter - SSDE Status: Not Registered</p>	Register >
<p>Employer (PAYE/PRSI) Status: Not Registered</p>	Register Additional >
<p>VAT MOSS - VAT Mini One Stop Shop</p> <p style="font-size: 0.8em; margin-top: 5px;">If you have added requests to the 'Your Requests' area please ensure these are submitted before managing your VAT MOSS registration.</p>	Manage VAT MOSS >

Figure 1 eRegistration – taxhead registration options

When a request to cancel a registration online is submitted, a notification will be sent to the user's ROS inbox providing summary details of the cancellation requested.

2.2 Customers Restricted from Using e-Registration

The categories of customer restricted from using e-Registration are available [here](#). Customers in these categories should request cancellations by completing a [Form TRCN1](#) which is available from www.revenue.ie. Customers not in these categories must submit their cancellation requests electronically.

TRCN1 forms received from agents should be returned and the agent advised to make the cancellation request online.

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

[...]

2.3 Telephone Requests

Under no circumstances should a cancellation be processed on foot of a telephone request. Where a cancellation request is made by telephone, the customer/agent should be instructed to cancel the registration electronically via ROS. Where this facility is not available to the customer/agent, they should be advised to complete a TRCN1. A note should be entered on iC with appropriate short-text in the note.

2.4 'Compulsory Registered' VAT Cases

The option to cease a VAT registration online is not available where a customer has been compulsorily registered.

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[...]

2.6 Cancelling a VAT registration

Since June 15th 2019, there have been two tiers of VAT registration: domestic-only and intra-EU. Customers cancelling a VAT registration must now specify whether they wish to cancel both registrations or only the intra-EU registration. It is not possible to cancel the domestic-only registration and retain the intra-EU registration.

The following screens are presented in e-Registration when an agent selects the VAT taxhead for cancellation or opts to remove the intra-EU registration.

eRegistration

Manage Your Tax Registrations and Agent Links

Notes:
You may add multiple requests to 'Your Requests' area. You will be brought back to this screen after completing each request form. Items in the 'Your

Registration Options

Income Tax - IT
Status: Active
Number: [REDACTED]
You are linked to this tax

Cease Registration >
Remove Agent Link >

Value Added Tax - VAT
Status: Active
Number: [REDACTED]
You are linked to this tax

Cease Registration >
Remove Agent Link >
Remove Intra-EU >

Figure 2 e-Registration – VAT registered customers registration options

eRegistration

Cease Registration - Value Added Tax

* Denotes a required field

Please supply at least one of phone number or mobile number.

Effective Ceased Date *

Reason For Cessation *

Phone (STD Code and Number)

Mobile Number

Assets and Equipment

Did the business have assets or equipment? * Yes No

State how assets and equipment were disposed of. If retained, give details and state current value. *

Business Premises

Are there premises associated with the business? * Yes No

Are these premises Owned or Rented? * Owned Rented

Figure 3 Online cancellation screen

eRegistration

Summary

Value Added Tax Registration (VAT)

Registration Date 01/01/2014

Cessation Request Details

Effective Date 13/02/2019

Reason for Cessation Ceased Trading

Phone Number 544844894

Mobile Number 498498747

Assets and Equipment gvqferqferg

Figure 4 Removing Intra-EU VAT screen

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[...]

Appendices

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[...]

Appendix 3 Cancellation Confirmation Letter – Taxpayer Request

Our reference:

DATE

NAME

ADDRESS 1

ADDRESS 2

ADDRESS 3

Dear Sir/Madam,

With reference to your recent correspondence, I am writing to confirm that your tax registration has now been cancelled with effect from the date outlined in the table below:

Taxhead	Registration Number	Effective date of cancellation
Value-Added Tax		
Employer's PAYE/PRSI		
Relevant Contracts Tax		
Corporation Tax		
Income Tax		
Capital Gains Tax		
(Delete as appropriate)		

*Cancellation of VAT Registration

Regarding your VAT cancellation, please take note of the following:

- 1** Accounting for VAT
 - If you were accounting for VAT on the basis of invoiced sales, VAT must be accounted for on all supplies of goods and services up to the date of cessation.
 - If you were accounting for VAT on the basis of cash received, an adjustment for VAT due on debtors at the date of cessation must be accounted for in your final VAT return. A supplementary return may be filed if the final return has already been submitted and did not include such an adjustment.
- 2** Assets and Stock
 - If assets and stock have been sold piecemeal (i.e. not sold in bulk with the business) VAT must be accounted for on same in the final return or in a supplementary return.
 - VAT is also payable on the value of any assets or stocks retained by you and must be accounted for in the final return.
- 3** Trade Recommences etc.
 - If you recommence to trade, an application for re-registration should be submitted online under your former VAT number.

Retention of Records

Please note that in accordance with the provision of the Taxes Acts you are obliged to retain all the books and records of the business for a period of 6 years during which time they must be available for inspection by a Revenue official.

Thank you for your co - operation.

Yours sincerely

Appendix 4 Cancellation Confirmation Letter – Agent Request

Our reference:

Customer Name:

DATE

NAME

ADDRESS 1

ADDRESS 2

ADDRESS 3

Dear Sir/Madam,

With reference to your recent correspondence, I am writing to confirm that tax registration of NAME has now been cancelled with effect from the date outlined in the table below:

Taxhead	Registration Number	Effective date of cancellation
Value-Added Tax		
Employer's PAYE/PRSI		
Relevant Contracts Tax		
Corporation Tax		
Income Tax		
Capital Gains Tax		
(Delete as appropriate)		

*Cancellation of VAT Registration

Regarding the VAT cancellation, please take note of the following:

1 Accounting for VAT

- If your client was accounting for VAT on the basis of invoiced sales, VAT must be accounted for on all supplies of goods and services up to the date of cessation.
- If your client was accounting for VAT on the basis of cash received, an adjustment for VAT due on debtors at the date of cessation must be accounted for in the final VAT return. A supplementary return may be filed if the final return has already been submitted and did not include such an adjustment.

2 Assets and Stock

- If assets and stock have been sold piecemeal (i.e. not sold in bulk with the business) VAT must be accounted for on same in the final return or in a supplementary return.
- VAT is also payable on the value of any assets or stocks retained by your client and must be accounted for in the final return.

3 Trade Recommences etc.

- If your client recommences to trade, an application for re-registration should be submitted online under the Client's former VAT number.

Retention of Records

Please note that in accordance with the provision of the Taxes Acts all the books and records of the business must be retained for a period of 6 years during which time they must be available for inspection by a Revenue official.

Thank you for your cooperation.

Yours sincerely

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[...]

Appendix 6 Notification of VAT Cancellation by Revenue

Name

Address line 1

Address line 2

Address line 3

Address line 4

DD/MM/YYYY

Notification of VAT Cancellation

Name and VAT reference number

Dear

Despite numerous attempts, I have been unable to establish if your business is still trading or has ever traded.

As there is no evidence that your business is active, you are no longer regarded as an accountable person under Sections 5 and 6 of the Value-Added Tax Consolidation Act 2010 and I am therefore cancelling your VAT registration with effect from dd/mm/yyyy. This VAT registration number is now invalid and cannot be used for business purposes under any circumstances.

Under Section 116(19) of the Value-Added Tax Consolidation Act 2010, should you/your company acquire goods after the date of cancellation without payment of Value-Added Tax in another Member State, you may be liable to pay an amount equal to the amount of Value-Added Tax which should have been paid on the Intra-Community acquisition of the goods, in addition to a Penalty of €4,000.

Should you wish to have the VAT registration restored, you must submit full details of trading activity within the State to support your application.

Yours sincerely,

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[...]